

Deloitte & Touche LLP
 191 Peachtree St, Suite 2000
 Atlanta, GA 30303-1749
 Telephone: 404.631.3209
 Facsimile: 404.443.9309
 Molly Cummings

Independent Auditor

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE SOUTHERN DISTRICT OF TEXAS
 HOUSTON DIVISION**

<hr/> In re: CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div> <hr/>	§ § § § § § §	Chapter 11 Case No. 20-35226 (DRJ) (Jointly Administered)
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**SUMMARY COVERSHEET TO THE SECOND INTERIM FEE APPLICATION OF
 DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITOR FOR THE DEBTORS AND
 DEBTORS-IN-POSSESSION FOR THE PERIOD FROM FEBRUARY 1, 2021
THROUGH APRIL 30, 2021**

Name of Applicant:	Deloitte & Touche LLP	
Applicant's Role in Case:	Independent Auditor for the Debtors	
Docket No. of Employment Order(s)	Docket No. 938	
Interim Application (X) No. <u>2nd</u> Final Application ()	Indicate whether this is an interim or final Application. If interim, indicate the number (1st, 2nd, 3rd, etc.)	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	2/01/2021	4/30/2021
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? (Y) Y/N		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? (Y) Y/N		
Is the requested compensation reasonable based on the customary compensation charged by comparable skilled practitioners in other non-bankruptcy cases? (Y) Y/N		
Do expense reimbursements represent actual and necessary expenses incurred? () Y/N		

¹ A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dmepiq11.com/CBLProperties>. The Debtors service address for the purposes of these chapter 11 cases is 2030 Hamilton Place Blvd, Suite 500 Chattanooga, Tennessee 37421.

Total professional fees requested in this Application:	\$173,307.50
Total professional hours covered by this Application:	2,559.9
Average hourly rate for professionals:	\$67.70
Total paraprofessional fees requested in this Application:	\$19,600.00
Total paraprofessional hours covered by this Application:	112.0
Average hourly rate for paraprofessionals:	\$175.00
Total fees requested in this Application:	\$173,307.50
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$173,307.50
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan status: Confirmed August 11, 2021 [Docket No. 1163] The Debtors anticipate that the Effective Date of the Plan will occur on or before November 1, 2021.	

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

CBL & ASSOCIATES
PROPERTIES, INC., *et al.*,¹

Debtors.

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Chapter 11

Case No. 20-35226 (DRJ)

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR ALLOWANCE OF COPENSAATION FOR SERVICES RENDERED INCURRED FOR
THE PERIOD FROM FEBRUARY 1, 2021 THROUGH APRIL 30, 2021**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://EDCF.TXB.USCOURTS.GOV/](https://edcf.tx.uscourts.gov/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVLEDGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

REPRESENTED PARTES SHOULD ACT THROUGH THEIR ATTORNEY.

¹ A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dmepiq11.com/CBLProperties>. The Debtors service address for the purposes of these chapter 11 cases is 2030 Hamilton Place Blvd, Suite 500 Chattanooga, Tennessee 37421.

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	<i>Nunc Pro Tunc</i> to November 1, 2020
Period for which Compensation and Reimbursement is Sought:	February 1, 2021 through April 30, 2021
Total Amount of Fees Requested:	\$ 173,307.50
Amount of Expense Reimbursement Sought	<u>\$ -</u>
Total Amount of Fees and Expense:	<u>\$ 173,307.50</u>
This is an: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final Application	

PRIOR FEE APPLICATIONS SERVICED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
07/08/21	11/01/2020 - 11/30/2020	\$ 287,957.50	\$ -	\$ 230,366.00	\$ -
07/08/21	12/01/2020 - 12/31/2020	\$ 12,800.00	\$ -	\$ 10,240.00	\$ -
07/23/21	01/01/2021 - 01/31/2021	\$ 146,387.00	\$ -	\$ 117,109.60	\$ -
07/23/21	02/01/2021 - 02/28/2021	\$ 4,775.00	\$ -	\$ 3,820.00	\$ -
08/19/21	03/01/2021 - 03/31/2021	\$ 158,295.00	\$ -	\$ 126,636.00	\$ -
08/27/21	04/01/2021 - 04/30/2021	\$ 10,237.50	\$ -	\$ 8,190.00	\$ -

TOTAL **\$ 620,452.00** **\$ -** **\$496,361.60** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees
10/27/2021 Dkt. 1530	11/01/2020 - 01/31/2021	\$ 447,144.50	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of February 1, 2021 through April 30, 2021

Professional	Level	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
Cummings, Molly	Partner/Principal	\$600.00	9.4	\$5,640.00
Kelley, James	Managing Director	\$600.00	1.8	\$1,080.00
Mano, Patrice	Partner/Principal	\$600.00	3.4	\$2,040.00
Sasso, Tony	Managing Director	\$600.00	0.4	\$240.00
Scalese, Mark	Partner/Principal	\$600.00	4.2	\$2,520.00
Snodgrass, Lori	Partner/Principal	\$600.00	1.8	\$1,080.00
Staner, Ryan	Partner/Principal	\$600.00	0.0	\$0.00
Sullivan, Mike	Managing Director	\$600.00	6.3	\$3,780.00
Auyeung, Tungjun	Senior Manager	\$500.00	3.1	\$1,550.00
Johnson, Pat	Senior Manager	\$500.00	6.0	\$3,000.00
Korczyk, Stefanie	Senior Manager	\$500.00	3.6	\$1,800.00
Keddie, Danny	Manager	\$450.00	8.3	\$3,735.00
Professional Subtotal:			48.3	\$26,465.00

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
Cummings, Molly	Partner/Principal	\$0.00	67.8	\$0.00
Perez Zaldivar, Ignacio	Managing Director	\$0.00	0.9	\$0.00
Sanwaria, Shekhar	Managing Director	\$0.00	0.6	\$0.00
Scheibel, Patrick	Partner/Principal	\$0.00	0.4	\$0.00
Solomon, John	Managing Director	\$0.00	3.0	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	5.4	\$0.00
Williams, Bryan	Partner/Principal	\$0.00	1.0	\$0.00
Zotti, Bill	Managing Director	\$0.00	7.7	\$0.00
Gu, Meg	Senior Manager	\$0.00	0.1	\$0.00
Johnson, Pat	Senior Manager	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	107.2	\$0.00
Sanghvi, Jiten	Senior Manager	\$0.00	0.5	\$0.00
Wilmer, William	Senior Manager	\$0.00	13.1	\$0.00
James, Kuruvilla	Manager	\$0.00	3.0	\$0.00
Keddie, Danny	Manager	\$0.00	176.0	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	257.0	\$0.00
Meriwether, Anna	Senior Consultant	\$0.00	270.5	\$0.00
Vijayapurkar, Vallabh	Senior Consultant	\$0.00	58.3	\$0.00
Bell, Caleb	Consultant	\$0.00	22.8	\$0.00
Gupta, Neha	Consultant	\$0.00	15.0	\$0.00
Hays, Aaron	Consultant	\$0.00	302.5	\$0.00
Kumar Venkatesh,	Consultant	\$0.00	180.1	\$0.00
Lee, Daniel	Consultant	\$0.00	24.6	\$0.00
Mangal, Aastha	Consultant	\$0.00	39.0	\$0.00
Nicholson, Sean	Consultant	\$0.00	90.9	\$0.00
Sikand, Prerna	Consultant	\$0.00	4.3	\$0.00
Vuthem, Bhavana	Consultant	\$0.00	8.0	\$0.00
Wright, Austin	Consultant	\$0.00	12.0	\$0.00
Professional Subtotal:			1,672.5	\$0.00

Professional	Level	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
Cummings, Molly	Partner/Principal	\$175.00	55.5	\$9,712.50
Mano, Patrice	Partner/Principal	\$175.00	1.0	\$175.00
Smith, Wyn	Partner/Principal	\$175.00	2.7	\$472.50
Snodgrass, Lori	Partner/Principal	\$175.00	1.7	\$297.50
Staat, Jeff	Partner/Principal	\$175.00	14.0	\$2,450.00
Edwards, Amy A	Senior Manager	\$175.00	2.0	\$350.00
Korczyk, Stefanie	Senior Manager	\$175.00	82.4	\$14,420.00
Sanghvi, Jiten	Senior Manager	\$175.00	5.7	\$997.50
Keddie, Danny	Manager	\$175.00	122.0	\$21,350.00
Roth, Brian	Manager	\$175.00	0.6	\$105.00

Grundberg, Ryan	Senior Consultant	\$175.00	3.2	\$560.00
Meriwether, Anna	Senior Consultant	\$175.00	160.0	\$28,000.00
Vijayapurkar, Vallabh	Senior Consultant	\$175.00	1.4	\$245.00
Connelly, Christopher	Consultant	\$175.00	17.9	\$3,132.50
Hays, Aaron	Consultant	\$175.00	180.1	\$31,517.50
Saucedo, Felix	Consultant	\$175.00	76.9	\$13,457.50
Professional Subtotal:			727.1	\$127,242.50

Professional	Level	Rate	Hours	Fees
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Preparation of Fee Applications

Gutierrez, Dalia	Project Controller	\$175.00	1.5	\$262.50
Tomar, Arzoo	Consultant	\$175.00	21.0	\$3,675.00
Trivedi, Sanyam	Consultant	\$175.00	22.0	\$3,850.00
Valsangkar, Aniket	Consultant	\$175.00	31.0	\$5,425.00
Veerabomma, Chandra	Consultant	\$175.00	36.5	\$6,387.50
Professional Subtotal:			112.0	\$19,600.00

Total	Blended Rate:	\$67.70	2,559.9	\$173,307.50
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CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of February 1, 2021 through April 30, 2021

Categories	Hours	Fees
Bankruptcy Audit Services	48.3	\$26,465.00
Financial Statement Audit and Related Services	1,672.5	\$0.00
Out of Scope Audit Services	727.1	\$127,242.50
Preparation of Fee Applications	112.0	\$19,600.00
Fees Category Subtotal :	2,559.9	\$173,307.50

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 Molly Cummings

Independent Auditor

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE SOUTHERN DISTRICT OF TEXAS
 HOUSTON DIVISION**

In re: CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i> , ¹ <div style="text-align: right; margin-right: 20px;">Debtors.</div>	§ § § § § § §	Chapter 11 Case No. 20-35226 (DRJ) (Jointly Administered)
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**SECOND INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
 INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH APRIL 30, 2021**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), independent auditor for the debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance and payment of compensation and reimbursement of expenses pursuant to section 105(a), 330 and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”), for the period commencing February 1, 2021 through and including April 30, 2021 (the “Application Period”). In support of this fee application (the “Fee Application”), Deloitte & Touche respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On November 1, 2020 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. No request for the appointment of a trustee or examiner has been made and no official committee of unsecured creditors has been appointed in these chapter 11 cases.

5. On December 22, 2020, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 350] (the “Compensation Order”), which generally sets forth the procedures for interim and final compensation and expense reimbursement for retained professionals.

RETENTION OF DELOITTE & TOUCHE

6. On February 9, 2021, the Debtors filed the *Application of Debtors for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte & Touche LLP for Independent Audit Services Effective as of the Petition Date and (II) Granting Related Relief* [Docket No. 889] (the “Retention Application”).

7. On March 8, 2021, the Court entered an order approving the Retention Application [Docket No. 938] (the “Retention Order”).

RELIEF REQUESTED

8. By this Fee Application, Deloitte & Touche respectfully requests allowance and payment of 100% of its fees in the amount of \$173,307.50. Deloitte & Touche did not incur expenses during the Application Period for which it seeks reimbursement. Deloitte & Touche submits this Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

9. This is the second interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Fee Application, Deloitte & Touche seeks compensation in the amount of \$173,307.50. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Touche's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

10. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor for the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

Bankruptcy Audit Services:

Hours 48.3, Amount \$26,465.00

- Deloitte & Touche participated in internal meetings to discuss fresh start accounting for restructure of Company through Chapter 11 bankruptcy.
- Deloitte & Touche participated in internal meetings to discuss financial reporting considerations such as reorganization items, liabilities subject to compromise and debtor only financials within the Company's 2020 form 10-K filing.
- Deloitte & Touche participated in meetings with CBL & Associates Properties, Inc. management to discuss bankruptcy filing, progression of the bankruptcy case, and implications for accounting and reporting requirements.
- Deloitte & Touche participated in internal meetings, and meetings with the Company to discuss bankruptcy certification.
- Deloitte & Touche participated in internal meetings to discuss bankruptcy implications for income tax provision for Company's 2020 form 10-K filing.
- Deloitte & Touche participated in internal meetings to discuss deposition and communications with governance.
- Deloitte & Touche bankruptcy advisory specialists reviewed the bankruptcy disclosures within the 2020 form 10-K draft.

Financial Statement Audit and Related Services:

Hours 1,672.50 Amount \$0.00

- Deloitte & Touche performed year end audit testing of account balances and transactions.
- Deloitte & Touche performed walkthroughs and documented design and implementation of internal controls over financial reporting that occurred at year end.
- Deloitte & Touche performed audit procedures related to the form 10-K draft financial statements and supporting footnotes.

Out of Scope Audit Services:

Hours 727.1, Amount \$127,242.50

- Deloitte & Touche researched and evaluated accounting guidance and required disclosures for debt in default.
- Deloitte & Touche performed audit procedures related to revenue abatements and deferrals from COVID-19.
- Deloitte & Touche held internal meetings to discuss fixed asset impairment for assets being conveyed to the lender.
- Deloitte & Touche performed audit procedures beyond the expected filing date of March 1, 2021, due to delays in filing due to the bankruptcy of the Company and delays in supporting documents provided.

Preparation of Fee Applications:

Hours 112.0, Amount \$19,600.00

- Staff for Deloitte & Touche reviewed data for its monthly fee application in accordance with the Compensation Order.

ALLOWANCE OF COMPENSATION

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$173,307.50.

13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$67.70.

14. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE & TOUCHE’S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

15. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 327(a) and 328(a) of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

17. The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016-1 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance of compensation for professional services rendered to the Debtors by Deloitte & Touche during the Application Period in the amount of \$173,307.50, for compensation for professional services rendered during the Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte & Touche; and (iii) granting such other and relief as may be just and proper.

Dated: November 1, 2021
Atlanta, Georgia

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Molly Cummings
Molly Cummings
Partner
191 Peachtree St, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3209
Facsimile: 404.443.9309

EXHIBIT A

**Professional Fees for the Fee Period
February 1, 202 through April 30, 2021**

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
02/08/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00
02/09/2021				
Keddie, Danny	Review guidance related to retention bonuses related to bankruptcies as reorganization items.	\$450.00	0.4	\$180.00
02/12/2021				
Keddie, Danny	Call with T. Wingo (CBL) to discuss London Interbank Offer Rate reform, disclosure updates for the current year adoptions, bankruptcy footnote examples.	\$450.00	1.2	\$540.00
Keddie, Danny	Research public company disclosures for London Interbank Offer Rate reform, human capital disclosures, bankruptcy disclosures.	\$450.00	0.6	\$270.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
02/22/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$450.00	0.7	\$315.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$600.00	0.7	\$420.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$600.00	0.7	\$420.00
03/01/2021				
Snodgrass, Lori	Email M. Cummings (Deloitte) related to update on Audit Committee status of inquiries surrounds chief financial officer bankruptcy certification.	\$600.00	0.2	\$120.00
03/04/2021				
Cummings, Molly	Discuss with L. Snodgrass (Deloitte) related to cancellation of debt income tax implications arising from bankruptcy.	\$600.00	0.1	\$60.00
Cummings, Molly	Email L. Snodgrass (Deloitte) related to update on Audit Committee status of inquiries surrounding bankruptcy certification.	\$600.00	0.2	\$120.00
Snodgrass, Lori	Discuss with M. Cummings (Deloitte) related to cancellation of debt income tax implications arising from bankruptcy.	\$600.00	0.1	\$60.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/05/2021				
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss potential implications of bankruptcy trial matter.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.3	\$180.00
Johnson, Pat	Call with M. Cummings, S. Korczyk, D. Keddie, P. Mano (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$500.00	0.3	\$150.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$450.00	0.3	\$135.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$500.00	0.3	\$150.00
Mano, Patrice	Call with M. Cummings, S. Korczyk, D. Keddie, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.3	\$180.00
Mano, Patrice	Call with P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.2	\$120.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss potential implications of delay in the bankruptcy trial matter between CBL and Wells Fargo.	\$600.00	0.5	\$300.00
03/08/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, J. Kelley, S. Korczyk, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.5	\$225.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/08/2021				
Kelley, James	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, S. Korczyk, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, J. Kelley, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, J. Kelley, S. Korczyk, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00
03/09/2021				
Johnson, Pat	Call with D. Keddie, P. Mano, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.8	\$400.00
Johnson, Pat	Call with P. Mano (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.4	\$200.00
Keddie, Danny	Call with P. Mano, P. Johnson, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$450.00	0.8	\$360.00
Korczyk, Stefanie	Call with D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.8	\$400.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/09/2021				
Mano, Patrice	Call with D. Keddle, P. Johnson, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.8	\$480.00
Mano, Patrice	Call with P. Johnson (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.4	\$240.00
03/10/2021				
Johnson, Pat	Research income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.4	\$700.00
03/12/2021				
Mano, Patrice	Research potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	1.0	\$600.00
03/14/2021				
Johnson, Pat	Research income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.6	\$800.00
03/15/2021				
Mano, Patrice	Email P. Johnson (Deloitte) regarding research of potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.7	\$420.00
03/16/2021				
Cummings, Molly	Call with J. Curry (CBL) to discuss chief financial officer bankruptcy declaration.	\$600.00	0.7	\$420.00
Cummings, Molly	Email L. Snodgrass (Deloitte) to summarize calls regarding chief financial officer bankruptcy declaration with S. Lebovitz (CLO), J. Curry (CBL).	\$600.00	0.4	\$240.00
Cummings, Molly	Email L. Snodgrass, B. Williams, E. Burns, J. Treiber (Deloitte) regarding next steps and chief financial officer declaration.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/16/2021				
Cummings, Molly	Call with S. Lebovitz (CBL) to discuss the chief financial officer bankruptcy declaration.	\$600.00	0.5	\$300.00
Johnson, Pat	Perform research on income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.5	\$750.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$450.00	0.2	\$90.00
Korczyk, Stefanie	Call with M. Sullivan (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$500.00	0.1	\$50.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to debrief on morning call and discussion of debtor only financial statements.	\$500.00	0.2	\$100.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$500.00	0.2	\$100.00
Sullivan, Mike	Call with S. Korczyk (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$600.00	0.1	\$60.00
03/18/2021				
Cummings, Molly	Call with S. Lebovitz, J. Curry, L. Chapman (CBL) to discuss next steps regarding bankruptcy declaration.	\$600.00	0.8	\$480.00
03/21/2021				
Cummings, Molly	Respond to email from M. Baughman (King and Spalding) regarding the chief financial officer bankruptcy declaration.	\$600.00	0.7	\$420.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/22/2021				
Kelley, James	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, S. Korczyk, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, J. Kelley, S. Korczyk, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
03/24/2021				
Auyeung, Tungjun	Review draft 2020 Form-10K for bankruptcy accounting related disclosures.	\$500.00	2.2	\$1,100.00
Cummings, Molly	Call with L. Snodgrass (Deloitte), M. Baughman, A. Lipson (King and Spalding) related to the bankruptcy declaration.	\$600.00	1.0	\$600.00
Snodgrass, Lori	Draft summary of findings in connection with the bankruptcy declaration.	\$600.00	0.5	\$300.00
Sullivan, Mike	Review draft 12/31/2020 form 10-K financial statements for chapter 11 related accounting items.	\$600.00	0.4	\$240.00
03/25/2021				
Auyeung, Tungjun	Call with M. Sullivan, D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$500.00	0.3	\$150.00
Auyeung, Tungjun	Discuss with M. Sullivan (Deloitte) regarding reading of draft form 10-K financial statements and bankruptcy accounting related items for 2020.	\$500.00	0.2	\$100.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/25/2021				
Cummings, Molly	Call with L. Chapman (CBL) to discuss chief financial officer bankruptcy declaration.	\$600.00	0.4	\$240.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss bankruptcy declaration.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with M. Sullivan, T. Auyeung, D. Keddie, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$600.00	0.3	\$180.00
Keddie, Danny	Call with M. Sullivan, T. Auyeung, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$450.00	0.3	\$135.00
Korczyk, Stefanie	Call with M. Sullivan, T. Auyeung, D. Keddie, M. Cummings (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$500.00	0.3	\$150.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss bankruptcy declaration.	\$600.00	0.5	\$300.00
Sullivan, Mike	Call with T. Auyeung, D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$600.00	0.3	\$180.00
Sullivan, Mike	Discuss with T. Auyeung (Deloitte) regarding reading of draft form 10-K financial statements and bankruptcy accounting related items for 2020.	\$600.00	0.2	\$120.00
Sullivan, Mike	Review draft 12/31/2020 form 10-K for bankruptcy accounting and related financial statement disclosures as per Accounting Standard Codification (ASC) 852 - reorganizations.	\$600.00	2.1	\$1,260.00
03/26/2021				
Auyeung, Tungjun	Call with D. Keddie, T. Sasso, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/26/2021				
Keddie, Danny	Research accounting guidance for reorganizations.	\$450.00	2.4	\$1,080.00
Keddie, Danny	Call with T. Sasso, T. Auyeung, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$450.00	0.4	\$180.00
Sasso, Tony	Call with D. Keddie, T. Auyeung, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$600.00	0.4	\$240.00
Sullivan, Mike	Call with D. Keddie, T. Sasso, T. Auyeung (Deloitte) to discuss liabilities subject to compromise classification.	\$600.00	0.4	\$240.00
03/27/2021				
Sullivan, Mike	Email Accounting Standard Codification 852 (reorganizations), other generally accepted accounting principles accounting treatment of secured term and revolver and unsecured note treatment in balance sheet and statement of operations.	\$600.00	0.9	\$540.00
Sullivan, Mike	Review schedule of assets and liabilities for funded debt disclosures.	\$600.00	1.1	\$660.00
Sullivan, Mike	Review bankruptcy accounting interpretative guides.	\$600.00	0.8	\$480.00
03/28/2021				
Cummings, Molly	Draft consultation memo related to matters in the bankruptcy declaration.	\$600.00	2.5	\$1,500.00
03/29/2021				
Scalese, Mark	Meeting with M. Cummings, S. Korczyk (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$600.00	1.9	\$1,140.00
Subtotal for Bankruptcy Audit Services:			48.3	\$26,465.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Bell, Caleb	Address notes in user access review, UltiPro SAR reviews, Yardi SAR review.	\$0.00	2.5	\$0.00
Bell, Caleb	Update Yardi, GTreasury, Chatham risk associated with information technology (IT) workpapers.	\$0.00	1.5	\$0.00
Cummings, Molly	Review year-end risk assessment of debt covenant compliance.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review specialty leasing revenue testing and related guided risk assessment.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Review operating expenses, real estate taxes, maintenance and repairs testing.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Send outstanding support requests for revenue testing selections to L. Randolph, M. Liskey, W. Martin, M. Monahan and C. Walcheck (CBL).	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to site visit procedures.	\$0.00	2.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss property roll forward substantive testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review year-end risk assessment balances.	\$0.00	1.4	\$0.00
Keddie, Danny	Document debt covenant risk assessment update for year end.	\$0.00	1.2	\$0.00
Keddie, Danny	Review audit team tracker for current status of the audit.	\$0.00	1.0	\$0.00
Keddie, Danny	Review base rental revenue testing documentation.	\$0.00	3.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Prepare documentation of tracking of oral and written communications required to be made to the Audit Committee in accordance with auditing standards.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss testing of journal entries.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Korczyk, Stefanie	Call with A. Cobb and R. Carlton (CBL), A. Meriwether (Deloitte) to discuss controls over the rollforward of salon adrian settlement liability/expense.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review substantive testing of percent in lieu revenues.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare for upcoming call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss testing of journal entries.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with A. Cobb, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss controls over the rollforward of settlement liability/expense.	\$0.00	0.7	\$0.00
Meriwether, Anna	Close notes on journal entry profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on journal entry controls.	\$0.00	3.0	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes on the year-end risk assessment update.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to address notes on the year-end risk assessment update.	\$0.00	2.3	\$0.00
Nicholson, Sean	Address notes on the depreciation testing.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss property roll forward substantive testing procedures.	\$0.00	0.5	\$0.00
Sikand, Prerna	Update the draft survey on survey tool as per client's requirements.	\$0.00	0.5	\$0.00
Zotti, Bill	Perform review of information technology control workpapers.	\$0.00	3.9	\$0.00
02/02/2021				
Bell, Caleb	Prepare job monitoring and report changes workpapers.	\$0.00	2.2	\$0.00
Bell, Caleb	Prepare structured query language (SQL) privileged access and change management workpapers.	\$0.00	2.3	\$0.00
Bell, Caleb	Prepare information technology documentation.	\$0.00	1.5	\$0.00
Cummings, Molly	Review CoSo control testing, communicate with Audit Committee documentation, confirm closed notes, going concern risk assessment updates.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Meriwether (Deloitte) to discuss audit timing and plan for remainder of busy season.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss timing of year end impairment testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Email A. Hays (Deloitte) regarding impairment allocation within fixed assets.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review variable tenant reimbursement and real estate tax revenue testing.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Grundberg, Ryan	Review tenant reimbursement revenue testing.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Prepare other than temporary impairment analysis controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss investment in unconsolidated affiliates risk assessment and testing procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to base rent revenue substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes relating to specialty leasing/reimbursement revenue substantive testing.	\$0.00	1.8	\$0.00
Hays, Aaron	Update escrow and other asset testing workpapers and make selections for substantive testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Update 2020 rental revenue leadsheet.	\$0.00	1.6	\$0.00
Hays, Aaron	Call with D. Keddie and R. Grundberg (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Keddie, Danny	Discuss additional risk surveys questions with A. Cobb (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss variable common area maintenance and variable real estate tax testing comments.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Keddie, Danny	Review CBL 2020 current file status to identify items to be prepared by S. Korczyk (Deloitte).	\$0.00	0.7	\$0.00
Keddie, Danny	Update trial balance and lead sheets within the file for year-end numbers.	\$0.00	1.6	\$0.00
Keddie, Danny	Review site visits documentation.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Draft email to R. Preston (CBL) with follow-up questions on testing of entity level controls designed in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Update going concern year end risk assessment update, process flow diagram, risk of material misstatement workbook.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Assess progress of audit and propose testing timeline edits based on the updated file view and project plan.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review testing of system and organization controls 1 reports and general information technology control testing findings.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with R. Grundberg (Deloitte) to discuss audit timing and plan for remainder of busy season.	\$0.00	0.9	\$0.00
Meriwether, Anna	Review depreciation analytic.	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare selections for accounts receivable confirmation and prepare confirmations.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes and document operational effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Nicholson, Sean	Prepare earnings per share testing documentation.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to prepare earnings per share testing documentation.	\$0.00	1.9	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss investment in unconsolidated affiliates risk assessment and testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss variable common area maintenance and variable real estate tax testing comments.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to address notes on the interest expense testing.	\$0.00	1.5	\$0.00
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.3	\$0.00
02/03/2021				
Bell, Caleb	Prepare for year-end discussions with K. Walker, M. Harrison (CBL).	\$0.00	2.5	\$0.00
Bell, Caleb	Call with K. Walker and M. Harrison (CBL) to finalize year-end testing.	\$0.00	0.7	\$0.00
Bell, Caleb	Address notes for application privileged access, user provisioning, and terminations.	\$0.00	1.5	\$0.00
Bell, Caleb	Call with Al. Tanju, D. Flores, A. Cruse (Windham Brannon), R. Preston (CBL) to discuss year-end wrap-up discussion with internal audit of results and conclusions.	\$0.00	0.8	\$0.00
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Cummings, Molly	Review communications to the Audit Committee during the year-and year-end general information technology control specialist workpapers.	\$0.00	2.0	\$0.00
Cummings, Molly	Review note closure on general information technology control, computershare statement on standards for attestation engagement (SSAE) 18, cybersecurity memo, general information technology control findings memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss items than temporary impairment control testing and payroll substantive testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Hays, A. Meriwether, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address notes within other than temporary impairment analysis control.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Clear notes from revenue testing (variable common area maintenance).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Organize, prepare, update busy season testing tracker.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Hays, Aaron	Clear notes relating to percentage in lieu revenue testing.	\$0.00	2.3	\$0.00
Hays, Aaron	Clear notes relating to operating expense substantive testing.	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes relating to base rent revenue testing procedures relating to the accuracy of the account balance.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.1	\$0.00
Hays, Aaron	Close notes relating to substantive testing procedures of operating expenses.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to percentage in lieu revenue.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with S. Korczyk (Deloitte) to discuss year-end percentage in lieu revenue testing procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss guided risk assessments.	\$0.00	0.6	\$0.00
Keddie, Danny	Document Computershare system and organization controls 1 report and relevance to audit.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Keddie, Danny	Call with R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss audit approach related to revenues and year end assessment of risk related to debt covenants.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss other than temporary impairment control testing and payroll substantive testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Review control documentation for other than temporary impairment of investments.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Review accounts receivable confirmations.	\$0.00	0.2	\$0.00
Keddie, Danny	Draft email for V. Vijayapurkar, V. Kumar (Deloitte) regarding plan for joint venture audits.	\$0.00	0.2	\$0.00
Keddie, Danny	Research competitor disclosures for default interest and loan defaults.	\$0.00	1.6	\$0.00
Keddie, Danny	Review services tracker for joint venture audits, continuance profile, involvement of an information technology specialist documentation.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Address notes on documentation of tracking of oral and written communications required to be made to the Audit Committee in accordance with auditing standards.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Korczyk, Stefanie	Clear notes on various control/substantive testing workpapers (i. e. accounts receivable, reimbursement revenue guided risk assessment, depreciation expense, journal entry testing).	\$0.00	1.6	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss audit approach related revenues and year end assessment of risk related to debt covenants.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry data in tool.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review testing of general information technology controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with A. Hays (Deloitte) to discuss year-end percentage in lieu revenue testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry data in tool.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with R. Grundberg, A. Hays, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Meriwether, Anna	Update Q4 2020 selections for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review income statement year end risk assessment updates.	\$0.00	1.5	\$0.00
Meriwether, Anna	Review balance sheet year end risk assessment updates.	\$0.00	1.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss guided risk assessments.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on the depreciation testing.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Prepare variable common area maintenance and variable real estate taxes testing documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Prepare property disposals testing documentation.	\$0.00	2.2	\$0.00
Nicholson, Sean	Call with D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Hays, A. Meriwether (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
02/04/2021				
Bell, Caleb	Prepare 2020 CBL information technology audit file for archive.	\$0.00	3.4	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00
Cummings, Molly	Review depreciation expense testing.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Grundberg, Ryan	Call with A. Perrystein and D. Neuhoﬀ (CBL) to discuss redevelopment and pro-forma process.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton, T. Overley (CBL) to discuss payroll testing process.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll requests.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of operating expense substantive testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review operating expense testing and leadsheet.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Clear notes for operating expense testing and leadsheet.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Review tenant reimbursements, specialty leasing revenue testing.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Review payroll general ledger accounts to prepare testing selections.	\$0.00	4.0	\$0.00
Gupta, Neha	Perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the account balance.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the rental abatements that have occurred in the current year due to COVID.	\$0.00	2.4	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the sampling methods used to perform procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss operating expense substantive testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss base rent revenue substantive testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes related to base rent revenue cutoff substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the account balance.	\$0.00	3.7	\$0.00
Keddie, Danny	Follow-up on loan statement requests and bank reconciliations.	\$0.00	0.4	\$0.00
Keddie, Danny	Document supplement to summary memo to address independence considerations.	\$0.00	2.4	\$0.00
Keddie, Danny	Email S. Nicholson (Deloitte) regarding two-class earnings per share testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review December 2020 base rental general ledger activity.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss base rent revenue substantive testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation of significant accounting policies.	\$0.00	1.6	\$0.00
Keddie, Danny	Review updates to interest expense and accrued interest testing documentation.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Korczyk, Stefanie	Prepare consultation memo related the assessment of the going concern assumption.	\$0.00	1.8	\$0.00
Meriwether, Anna	Recalculate earnings before, interest, tax, depreciation and amortization and reassess materiality based on year end numbers.	\$0.00	4.0	\$0.00
Meriwether, Anna	Walkthrough review of ongoing litigation control with T. Wingo (CBL) for control implementation.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss status of debt testing and year end risk assessment.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review property rollforward.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review property disposal testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to prepare property additions testing documentation.	\$0.00	1.4	\$0.00
Nicholson, Sean	Prepare documentation on debt rollforward testing.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to prepare documentation on debt rollforward testing.	\$0.00	2.1	\$0.00
Nicholson, Sean	Continue to address notes on the depreciation testing.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss status of debt testing and year end risk assessment.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Bell, Caleb	Call with B. Zotti, M. Gu, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Cummings, Molly	Call with B. Zotti, M. Gu, C. Bell, S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly plan.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll testing process and support required.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of base rent revenue testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Mangal (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Prepare for upcoming call with valuation specialist to answer questions related to impairment fair value appraisal calculations.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare email and information to send to V. Vijayapurkar (Deloitte) related to busy season work.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Gu, Meg	Call with B. Zotti, C. Bell, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Continue to clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to clear notes related to base rent revenue substantive testing procedures.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	3.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss base rent revenue testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Mangal (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00
Keddie, Danny	Review expense testing documentation.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Keddie, Danny	Review year-end risk assessment documentation.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Clear notes on various control/substantive testing workpapers (i. e. percent in lieu, fixed common area maintenance reimbursements, variable common area maintenance reimbursements, specialty leasing revenue).	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Prepare IRS Form 2215SQC- documentation of the engagement quality control review for audits performed in accordance with the standards of the Public Company Accounting Oversight Board.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with B. Zotti, M. Gu, C. Bell and M. Cummings (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review substantive testing of fixed asset disposals.	\$0.00	0.5	\$0.00
Mangal, Aastha	Call with R. Grundberg and D. Keddie (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare design and implementation of review of tenant settlement rollforward.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare design and implementation of ongoing litigation controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document Q4 2020 operating effectiveness selections for accounts receivable controls.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in the year end risk assessment documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare documentation in the additions testing documentation.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare documentation in the additions testing documentation.	\$0.00	3.5	\$0.00
Zotti, Bill	Prepare for upcoming call with M. Gu, C. Bell, M. Cummings and S. Korczyk (Deloitte) to close out year end testing of general information technology controls.	\$0.00	0.4	\$0.00
Zotti, Bill	Call with M. Gu, C. Bell, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2021				
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.8	\$0.00
Keddie, Danny	Review updated documentation of base rental revenue testing.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to prepare documentation in the additions testing documentation.	\$0.00	2.0	\$0.00
02/07/2021				
Hays, Aaron	Clear notes relating to mall site visit procedures.	\$0.00	2.9	\$0.00
Keddie, Danny	Review documentation of base rental revenue.	\$0.00	1.0	\$0.00
02/08/2021				
Bell, Caleb	Finalize 2020 CBL information technology (IT) audit project for archive.	\$0.00	2.0	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review earnings per share calculation.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Update developments proforma control within impairment controls testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review open items within impairment fair value appraisals and email J. Sanghvi (Deloitte).	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review CBL management's prior impairments analysis summary.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Hays, Aaron	Continue to clear notes relating to mall site visit procedures.	\$0.00	2.2	\$0.00
Hays, Aaron	Clear notes relating to mall site visit procedures.	\$0.00	2.4	\$0.00
Hays, Aaron	Send legal letter and equity confirmations to law firms.	\$0.00	0.4	\$0.00
Hays, Aaron	Prepare accounts payable substantive testing workpapers.	\$0.00	2.2	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss site visits documentation notes.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Update default notices and response letters within the audit file for Wells Fargo.	\$0.00	0.6	\$0.00
Keddie, Danny	Document impairment appraisal questions for Burnsville Center.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss prioritization for the week and open areas of testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure on balance sheet risk assessment documentation.	\$0.00	0.7	\$0.00
Keddie, Danny	Review earnings per share testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review CBL 2020 audit team project plan.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Keddie, Danny	Call with C. Hayes (Deloitte) to discuss site visits documentation notes.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test base rent completeness.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test tenant reimbursement.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test tenant reimbursement.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test percentage in lieu (PIL), specialty leasing completeness.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review other assets substantive testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review earnings per share substantive testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review Q4 2020 board minutes	\$0.00	2.5	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Meriwether, Anna	Update Q4 2020 operational effectiveness selections in journal entry controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss prioritization for the week and open areas of testing.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Nicholson, Sean	Call with A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes within debt rollforward testing documentation.	\$0.00	3.5	\$0.00
Nicholson, Sean	Address notes within earnings per share testing documentation.	\$0.00	1.5	\$0.00
Nicholson, Sean	Address notes within year end risk assessment update documentation.	\$0.00	4.0	\$0.00
02/09/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss fixed asset impairment, bankruptcy disclosures, engagement status.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare year end updates to impairment guided risk assessment appendices.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Update property narrative for developments.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Update real estate assets guided risk assessment and finalize in audit online, pull final version into audit file.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss CBL's analysis of previously impaired properties and substantive testing over payroll expenses.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll support.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of revenue testing procedures.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Grundberg, Ryan	Review CBL management's prior impairments analysis summary.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Prepare year end updates to impairment guided risk assessment appendices.	\$0.00	4.0	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss base rent outstanding questions.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss revenue testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding sampling procedures and risks associated with the revenue account.	\$0.00	2.1	\$0.00
Hays, Aaron	Continue to clear notes related to substantive testing revenue procedures regarding the account balance.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding the account balance.	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding lease modifications of the respective selections.	\$0.00	1.1	\$0.00
Hays, Aaron	Prepare selections for prepaid rent liability, real estate tax payable and trade accounts payable testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss other assets and escrow testing procedures.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss CBL's analysis of previously impaired properties and substantive testing over payroll expenses.	\$0.00	1.0	\$0.00
Keddie, Danny	Document updates to employee retention bonus and compensation agreements.	\$0.00	1.2	\$0.00
Keddie, Danny	Review note closure on base rental revenues testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on site visits documentation.	\$0.00	2.2	\$0.00
Keddie, Danny	Review note closure on year end risk assessment documentation.	\$0.00	1.2	\$0.00
Keddie, Danny	Review year-end mortgage notes payable testing documentation.	\$0.00	1.4	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss base rent outstanding questions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare for meeting with R. Preston (CBL) related to entity level controls designed under the committee of sponsoring organizations of the treadway commission (COSO) Framework.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with R. Preston (CBL) to discuss entity level controls and progress towards remediation of identified material weakness.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of fixed asset disposals.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivable testing and status of other substantive testing sections.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss audit timing updates including updates on impairment and bankruptcy footnote, timing for recurring meetings.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test base rent completeness.	\$0.00	2.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Kumar Venkatesh, Kumar Venkatesh	Rollforward equity investment.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare percentage in lieu and specialty leasing completeness testing.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test tenant reimbursement.	\$0.00	2.5	\$0.00
Mangal, Aastha	Update tenant improvement sensitivity for Burnsville.	\$0.00	0.5	\$0.00
Meriwether, Anna	Send out additional accounts receivable confirmations to tenants email address.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on journal entry Q4 2020 operating effectiveness testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with R. Grundberg, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivable testing and status of other substantive testing sections.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review property, plants and equipment's additions rollforward testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review escrow substantive testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with D. Rogers (Deloitte) to discuss mortgage escrows testing procedures.	\$0.00	0.8	\$0.00
Nicholson, Sean	Address notes within interest expense testing documentation.	\$0.00	2.2	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss revenue testing procedures.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within year-end risk assessment update documentation.	\$0.00	4.4	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Bell, Caleb	Prepare for upcoming meeting with R. Grundberg, D. Keddie (Deloitte) regarding bankruptcy impact on information technology testing .	\$0.00	1.1	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Cummings, Molly	Review year-end risk assessment.	\$0.00	2.0	\$0.00
Cummings, Molly	Review note closure on the General Understanding Questionnaire	\$0.00	0.5	\$0.00
Cummings, Molly	Call with R. Grundberg and D. Keddie (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Identify information technology specialist team's coverage over the UltiPro software system.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Update Burnsville impairment assumption sensitivity analysis, email to A. Mangal (Deloitte) with instructions on providing an updated sensitivity report from the argus model.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year end impairment and payroll expense procedures.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Review updates to revenue testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review impairments excel workbook to prepare testing over prior impairments.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Email A. Meriwether (Deloitte) regarding project plan updates.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Clear notes for revenue testing.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

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<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Grundberg, Ryan	Call with M. Cummings and D. Keddie (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to property, plants and equipment rollforward testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Meeting with S. Nicholson (Deloitte) to discuss tie-out of the financial statements.	\$0.00	0.5	\$0.00
Hays, Aaron	Prepare selections for prepaid rent liability, real estate tax payable and trade accounts payable testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes on expense testing, base rental revenue comments.	\$0.00	1.2	\$0.00
Hays, Aaron	Continue to clear notes relating to operating expense testing.	\$0.00	2.5	\$0.00
Hays, Aaron	Clear notes relating to operating expense testing.	\$0.00	3.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss debt and interest documentation comments.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Keddie, Danny	Call with R. Grundberg, A. Meriwether, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year end impairment and payroll expense procedures.	\$0.00	1.4	\$0.00
Keddie, Danny	Review note closure on the debt rollforward testing documentation.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings and R. Grundberg (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Korczyk (Deloitte) to discuss approach and selections related to testing of accounts receivable.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes on expense testing, base rental revenue comments.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review Q4 2020 testing of controls over recording of journal entries (closing and non-recurring), updates to test criteria workbook.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on documentation of journal entry profiling and entries flagged.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Korczyk, Stefanie	Clear notes on fixed asset disposals, variable common area maintenance guided risk assessment, substantive testing of variable common area maintenance.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with D. Keddie and A. Meriwether (Deloitte) to discuss approach and selections related to testing of accounts receivable.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare rollforward equity accuracy testing.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare completeness testing.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare unconsolidated affiliates cashflow analysis by populating year-end data.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, S. Nicholson, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review design and implementation on control over review of ongoing litigation matters.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review design and implementation on control over review of tenant settlement reconciliation.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Meriwether, Anna	Call with D. Keddie and S. Korczyk (Deloitte) to discuss approach and selections related to testing of accounts receivable.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss debt and interest documentation comments.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within property, plant, equipment disposals testing documentation.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to address notes within debt rollforward testing documentation.	\$0.00	3.0	\$0.00
Nicholson, Sean	Meeting with A. Hays (Deloitte) to discuss tie-out of the financial statements.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes within variable common area maintenance and variable real estate tax reimbursement testing documentation.	\$0.00	1.8	\$0.00
Vuthem, bhavana	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
02/11/2021				
Bell, Caleb	Call with R. Grundberg, D. Keddie (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk and D. Keddie (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Cummings, Molly	Review documentation of long-lived asset site visits to Eastland Mall, Turtle Creek Mall, SouthPark Mall, Valley View Mall, Hamilton Place Mall.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Cummings, Molly	Review closed notes related to management override risk of material misstatement, journal entry controls, interim journal entry profiling.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Hays, M. Rogers (Deloitte) to discuss operating expense testing procedures.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review expenses testing, guided risk assessments, leadsheet.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Prepare intent significant risk indicators analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with K. Venkatesh (Deloitte) to discuss payroll testing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with C. Bell, D. Keddie (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Hays, Aaron	Send out independence confirmations to L. Sizemore, D. Rogers, A. Mangal & M. Schneider (Deloitte).	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss flux analysis of the financial statements and noncontrolling interest testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with R. Grundberg, S. Nicholson, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg, M. Rogers (Deloitte) to discuss operating expense testing procedures.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Hays, Aaron	Call with D. Keddie and S. Korczyk (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Clear notes related to operating expense substantive testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to property rollforward testing.	\$0.00	1.6	\$0.00
Hays, Aaron	Continue to clear notes related to property rollforward testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Meeting with S. Nicholson (Deloitte) to discuss flux analysis of the financial statements.	\$0.00	0.3	\$0.00
Hays, Aaron	Perform substantive accounts payable testing procedures.	\$0.00	2.8	\$0.00
Keddie, Danny	Review note closure on interest expense testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss audit status, fixed asset impairment, financial reporting items.	\$0.00	0.4	\$0.00
Keddie, Danny	Review updates for accounting policies matrix.	\$0.00	0.4	\$0.00
Keddie, Danny	Review testing of mortgage escrows.	\$0.00	0.7	\$0.00
Keddie, Danny	Email W. Martin (CBL) regarding expense selections.	\$0.00	0.6	\$0.00
Keddie, Danny	Email S. Nicholson (Deloitte) related to the transfer and allocation of workpapers.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss indicators of impairment related to previously impaired assets.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with C. Bell, R. Grundberg (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Keddie, Danny	Review note closure on mortgage notes payable testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on expense testing.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Update equity in earnings and investment balances on group audit considerations related to investments in unconsolidated affiliates workbook year end update tab.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review investment in related cash flow analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss indicators of impairment related to previously impaired assets.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss audit status, fixed asset impairment, financial reporting items.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review revenue leadsheet on percent in lieu testing, fixed common area maintenance testing, variable common area maintenance testing, specialty leasing testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review investment in related testing of contributions and distributions.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review investment in unconsolidated affiliate rollforward.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review fixed asset rollforward, related leadsheet and fixed asset additions testing.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review controls over ongoing litigation and the class action liability rollforward.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with D. Keddie and A. Hays (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt rollforward for CBL-TC, OP, LP properties.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Combine preliminary & final analytical procedures and identify significant accounts 2020 Hamilton closing the open notes.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with R. Grundberg (Deloitte) to discuss payroll testing.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Analyze unconsolidated affiliates cashflow.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review reconciling difference in journal entry testing data.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update overall planning tracker based on current status.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review note closure of investment in unconsolidated affiliates rollforward.	\$0.00	4.5	\$0.00
Meriwether, Anna	Prepare litigation risk of material misstatement.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to address notes within interest expense testing documentation.	\$0.00	3.4	\$0.00
Nicholson, Sean	Address notes within interest expense testing documentation.	\$0.00	3.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss flux analysis of the financial statements and noncontrolling interest testing.	\$0.00	0.8	\$0.00
Nicholson, Sean	Meeting with R. Grundberg, A. Hays, M. Rogers (Deloitte) to discuss outstanding items.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Nicholson, Sean	Meeting with A. Hays (Deloitte) to discuss flux analysis of the financial statements.	\$0.00	0.3	\$0.00
Sikand, Prerna	Roll out Fraud survey to the client.	\$0.00	1.0	\$0.00
02/12/2021				
Cummings, Molly	Review comment closure on interim COVID impairment screen.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment indicators related to management's intent.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare and call with A. Meriwether (Deloitte) to discuss status of substantive testing areas.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare intent significant risk indicators analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with A. Meriwether, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to property rollforward testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Prepare revenue abatement testing workpaper.	\$0.00	2.6	\$0.00
Hays, Aaron	Call with S. Korczyk (Deloitte) to discuss property rollforward testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Document revenue abatements sampling procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to clear notes related to property rollforward testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss revenue abatements substantive testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment indicators related to management's intent.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on mortgage escrow testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss review of board minutes, accounts payable testing, workpaper priority.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Meriwether (Deloitte) to discuss audit status, cash selections, accounts receivable substantive testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss revenue abatements substantive testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Research reconsideration events guidance and variable interest entity guidance for the impact of loans in default.	\$0.00	1.0	\$0.00
Keddie, Danny	Review tenant relationship assets and intangible lease assets testing.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, fixed asset impairment, financial reporting items, timing of requested deliverables.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Clear notes on fixed asset rollforward and related leadsheet.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with A. Hays (Deloitte) to discuss property rollforward testing.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, fixed asset impairment, financial reporting items, timing of requested deliverables.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL - OP properties.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL-LP properties.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL-TC properties.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with R. Grundberg, A. Meriwether and V. Vijayapurkar (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes on the investment rollforward working paper.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test investment rollforward in the working paper.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on design and implementation on control over review of ongoing litigation matters.	\$0.00	4.5	\$0.00
Meriwether, Anna	Close notes in journal entry criteria and profiling.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss notes in escrow testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with D. Keddie (Deloitte) to discuss audit status, cash selections, accounts receivable substantive testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare and call with R. Grundberg (Deloitte) to discuss status of substantive testing areas.	\$0.00	1.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Meeting with R. Grundberg, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Meeting with A. Meriwether and K. Venkatesh (Deloitte) to discuss status updates related to year-end testing.	\$0.00	0.3	\$0.00
02/13/2021				
Cummings, Molly	Review revenue section including three guided risk assessments, tax basis leadsheet, base rent, specialty rent, variable common area maintenance, fixed common area maintenance, percent in lieu.	\$0.00	3.4	\$0.00
Grundberg, Ryan	Complete pro forma control within impairment control testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Perform accounts payable substantive testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to site visit testing procedures.	\$0.00	1.4	\$0.00
Keddie, Danny	Review intent related impairment indicator.	\$0.00	1.1	\$0.00
Keddie, Danny	Review rental revenue testing comments.	\$0.00	0.4	\$0.00
Keddie, Danny	Review Q4 2020 board minutes.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2021				
Kumar Venkatesh, Kumar Venkatesh	Update payroll selections data accuracy testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update completeness of rental revenue testing.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end materiality workpaper.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review year-end trial balance for all 4 JVs -MOSC LP,MOSC OP,CBL-TC and Hamilton Place.	\$0.00	4.0	\$0.00
02/14/2021				
Cummings, Molly	Review Q4 2020 minutes of the board of directors, compensation committee, audit committee.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address notes within Monroeville, Asheville impairment fair value appraisal testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Address notes within impairment controls.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Address notes within Burnsville impairment assumptions summary testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Gather land comparables for Imperial Valley and Diberville vacant land testing.	\$0.00	2.8	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures.	\$0.00	1.2	\$0.00
Keddie, Danny	Review sensitivity assumptions utilized for impairment appraisal testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Review employee retention program amendments and accounting guidance.	\$0.00	0.4	\$0.00
02/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review notes payable rollforward and interest expense testing.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Cummings, Molly	Review operating expense, general and administrative, repairs maintenance and real estate tax expense.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) regarding various topics related to the audit including status of shareholder class action and overall status of audit progression.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update tracker and plan for week.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of revenue testing procedures and review notes.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes within significant risk intent indicator.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Review updated indicator analysis provided by client, step 1 analyses, prepare support to send to D. Rogers (Deloitte) to populate step 1s.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Prepare non significant risk impairment indicator testing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Prepare impairment non-intent related indicators testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Meeting with A. Houghton (CBL) to discuss payroll testing support.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Research common area maintenance questions.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss real estate taxes payable testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures as it relates to lease modifications and abatements entered into by tenants.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures regarding cutoff testing procedures.	\$0.00	1.8	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures regarding the account balance.	\$0.00	2.7	\$0.00
Hays, Aaron	Perform substantive testing procedures over the completeness of operating expenses.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures and review notes.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment recoverability analyses from management.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss notes in other assets testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss questions related to accounts payable real estate tax (RET) testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb and R. Carlton (CBL), S. Korczyk (Deloitte) to discuss assessment of default interest payable on mortgage notes payable.	\$0.00	0.4	\$0.00
Keddie, Danny	Address notes on year-end risk assessment documentation.	\$0.00	3.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Korczyk, Stefanie	Clear notes on testing of controls over journal entries and test criteria for substantive testing of journal entries.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on litigation risk of material misstatement and testing of related controls.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, R. Grundberg, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, R. Grundberg, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) regarding various topics related to the audit including status of shareholder class action and overall status of audit progression.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Cobb and R. Carlton (CBL), D. Keddle (Deloitte) to discuss assessment of default interest payable on mortgage notes payable.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward Hamilton debt rollforward and Hamilton property, plant & equipment (PPE) rollforward.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers CBL-TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers C-MOSC LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers D MOSC OP.	\$0.00	2.5	\$0.00
Meriwether, Anna	Call with R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss outstanding items.	\$0.00	0.2	\$0.00
Meriwether, Anna	Close notes on journal entry testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Meriwether, Anna	Close notes on operating effectiveness documentation for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on Q1-Q3 2020 journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on journal entry profiling.	\$0.00	4.0	\$0.00
02/16/2021				
Grundberg, Ryan	Review management's recoverability analyses and COVID screen.	\$0.00	2.7	\$0.00
Grundberg, Ryan	Prepare year end NOI indicator analysis and COVID screen.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment significant risk debt indicators testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Compile impairment questions for A. Houghton (CBL).	\$0.00	1.9	\$0.00
Grundberg, Ryan	Call with D. Rogers (Deloitte) to discuss questions regarding recoverability analyses workpaper.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Rogers (Deloitte) to walk through procedures for populating recoverability analyses workpapers.	\$0.00	0.8	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	3.0	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the maintenance and repairs operating expense account balance.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the operating expense account balance.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the property operating expense account balance.	\$0.00	1.0	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the real estate tax operating expense account balance.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Hays, Aaron	Perform operating expense substantive testing procedures for the general and administrative operating expense account balance.	\$0.00	1.5	\$0.00
Hays, Aaron	Update guided risk assessments for liabilities' accounts.	\$0.00	0.3	\$0.00
Hays, Aaron	Prepare selections for further operating expense substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes relating to substantive revenue testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with A. Meriwether and D. Rogers (Deloitte) to discuss substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to accounts payable.	\$0.00	2.4	\$0.00
Keddie, Danny	Follow-up on open items for year-end variance analysis and debt with T. Wingo and T. Overley (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Review impairment indicator documentation for intent related indicators.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment, revenues, accruals of professional fees, timing of deliverables.	\$0.00	0.6	\$0.00
Keddie, Danny	Prepare list of follow up items for board minutes.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment significant risk debt indicators testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email D. Keddie (Deloitte) regarding audit status, review allocations.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment, revenues, accruals of professional fees, timing of deliverables.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Kumar Venkatesh, Kumar Venkatesh	Test Hamilton property, additions testing, disposal testing, depreciation testing and year end materiality to update in property & debt testing working papers.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare year-end materiality numbers updating in property & debt testing working papers and cash testing for MOSC-OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property and equipment- additions testing.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare disposal testing.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare depreciation testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with A. Meriwether and V. Vijayapurkar (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review trade accounts payable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review accounts payable real estate tax and prepaid rent substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with A. Hays and D. Rogers (Deloitte) to discuss substantive testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Meeting with V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status updates related to year-end testing.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for MOSC LP.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for MOSC OP.	\$0.00	2.7	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for TC.	\$0.00	4.0	\$0.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Vijayapurkar, Vallabh Chandramouli	Meeting with A. Meriwether and K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
02/17/2021				
Cummings, Molly	Call with D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on year-end risk assessment.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Update on the status of impairment work and plan for workpaper allocation A. Hays, A. Meriwether, D. Rogers (Deloitte).	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss audit status and outstanding support.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss status of impairment testing support.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address notes within significant risk intent indicator.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare year-end impairment COVID screen high level recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare non intent indicator and make year end updates to impairment risk assessment appendices.	\$0.00	3.1	\$0.00
Hays, Aaron	Clear notes relating to revenue and operating expense substantive testing procedures.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to clear notes relating to revenue and operating expense substantive testing procedures.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2021				
Hays, Aaron	Clear notes relating to substantive revenue and operating expense procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare meeting agenda for CBL meeting with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL).	\$0.00	0.6	\$0.00
Hays, Aaron	Call with M. Cummings, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss revenue and operating expense testing procedures and review notes.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on expense testing and expense cutoff testing documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss revenue and operating expense testing procedures and review notes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review trade accounts payable testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss audit status and outstanding support.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Clear notes on revenue testing workpapers.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test Hamilton Place cash leadsheet and cash.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing CBL-T/C.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing MOSC-LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing MOSC-OP.	\$0.00	2.5	\$0.00
Meriwether, Anna	Document accounts receivable substantive testing.	\$0.00	4.5	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddie, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Document accounts receivable uncollectible revenue substantive testing.	\$0.00	4.5	\$0.00
Sikand, Prerna	Collect responses from fraud survey provided to the client	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on other 3 JV's workpapers.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for Hamilton.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review MOSC LP and MOSC OP debt testing section for year-end.	\$0.00	2.0	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Cummings, Molly	Review comment closure on percent in lieu revenue testing, variable and fixed common area maintenance revenue and specialty leasing revenue (collectively revenue testing).	\$0.00	0.4	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
Cummings, Molly	Review revenue abatement testing.	\$0.00	0.4	\$0.00
Cummings, Molly	Review impairment intent indicator - significant risk.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Update payroll support requests based on conversation with M. Carrington (CBL).	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with K. Venkatesh (Deloitte) to discuss year-end payroll testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Address impairment control notes.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Set up payroll testing and support.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Prepare Stroud step 1 recoverability analysis.	\$0.00	3.8	\$0.00
Grundberg, Ryan	Prepare Stroud step 1 (including tickmarks that are consistent across all step 1s).	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with M. Carrington (CBL) to discuss payroll testing support to be provided from Human resources department.	\$0.00	1.3	\$0.00
Hays, Aaron	Clear notes relating to substantive testing of base rent revenue.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes relating to property additions and disposals' testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes relating to operating expense substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Hays, Aaron	Clear notes relating substantive testing of revenue abatements.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to substantive testing of rental abatements.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to clear notes relating to substantive testing of rental abatements.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to variable common area maintenance revenue substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Email T. Overly (CBL) regarding variable common area maintenance expense.	\$0.00	0.1	\$0.00
Hays, Aaron	Prepare cutoff testing procedures for operating expenses.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rents testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss operating expense and accounts payable testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with S. Korczyk, M. Cummings, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss fixed asset impairment and prepaid insurance.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with A. Meriwether, D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss operating expense and accounts payable testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment conclusions and timing of appraisals, insurance entries, 10-K draft timings, bankruptcy disclosures.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Keddie, Danny	Review accounts payable real estate taxes and prepaid rent testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Review rental abatements testing documentation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on investment in unconsolidated affiliates leadsheet and testing.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Review accounts receivable leadsheet and testing workbook.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss fixed asset impairment and prepaid insurance.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment conclusions and timing of appraisals, insurance entries, 10-K draft timings, bankruptcy disclosures.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for MOSC LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for CBL/TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for MOSC OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Follow-up with G. Ryan (Deloitte) on rollforward payroll testing setup and investment testing.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with A. Meriwether (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with R. Grundberg (Deloitte) to discuss year-end payroll testing.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test operating expenses Hamilton place.	\$0.00	1.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable lease modification question and answer.	\$0.00	4.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Meriwether, Anna	Close notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with D. Keddie and D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00
Meriwether, Anna	Meeting between K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.2	\$0.00
Scheibel, Patrick	Call with S. Korczyk, D. Keddie, M. Cummings (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
02/19/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Meriwether and A. Hays (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address non-significant risk impairment indicator testing notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Prepare Meridian recoverability analysis.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2021				
Hays, Aaron	Call with D. Keddie and D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rent testing.	\$0.00	0.2	\$0.00
Hays, Aaron	Email D. Keddie (Deloitte) regarding property rollforward testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Continue to clear notes relating to property, plants and equipment rollforward and additions/disposals testing.	\$0.00	2.3	\$0.00
Hays, Aaron	Clear notes relating to property, plants and equipment rollforward and additions/disposals testing.	\$0.00	2.9	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss property, plants and equipment rollforward and property additions and disposals testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss property rollforward and property additions testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss property rollforward and property additions testing procedures.	\$0.00	0.7	\$0.00
Keddie, Danny	Review pro forma impairment control documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays and D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rent testing.	\$0.00	0.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2021				
Keddie, Danny	Update risk assessment numbers for entries made subsequent to latest update.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Stroud mall impairment recoverability analysis.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare payroll recalculation.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare payroll accuracy testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document Accounts receivable substantive testing for uncollectible revenue selections.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with R. Grundberg, A. Hays (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review cash and restricted cash substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss selections for Cash testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss property, plants and equipment rollforward and property additions and disposals testing procedures.	\$0.00	0.5	\$0.00
02/20/2021				
Vijayapurkar, Vallabh Chandramouli	Review Hamilton and CBL TC debt testing section for year-end.	\$0.00	4.0	\$0.00

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February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2021				
Cummings, Molly	Review closed noted on impairment indicator intent, review mortgage interest and other assets testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Prepare additional revenue selections for cutoff testing procedures.	\$0.00	2.8	\$0.00
02/22/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with A. Meriwether (Deloitte) to discuss audit progression.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with K. Venkatesh, V. Vijayapurkar (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address Stroud recoverability analysis testing notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare Meridian recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare Brookfield Square recoverability analysis.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Continue to prepare Meridian recoverability analysis testing.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Continue to address Stroud recoverability analysis testing notes.	\$0.00	0.2	\$0.00
Hays, Aaron	Clear notes relating to property rollforward and property additions/disposals substantive testing.	\$0.00	1.5	\$0.00
Hays, Aaron	Perform cutoff testing procedures for revenue selections.	\$0.00	0.8	\$0.00
Hays, Aaron	Update base rent revenue substantive testing workpaper.	\$0.00	0.7	\$0.00
Hays, Aaron	Perform substantive testing procedures on noncontrolling interest.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss non-controlling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Update documentation relating to property additions substantive testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
James, Kuruvilla	Review depreciation testing work papers.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with T. Overley, G. Roddy (CBL), S. Korczyk and A. Meriwether (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review journal entry test criteria for Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with T. Overley, G. Roddy (CBL), D. Keddie and A. Meriwether (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00

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February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Kumar Venkatesh, Kumar Venkatesh	Perform rent roll testing of MOSC-LP & MOSC-OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare and call with R. Grundberg, V. Vijayapurkar (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - completeness testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - accuracy testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - adjustments to hourly base employee pay recalculation .	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss non-controlling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Meriwether, Anna	Close notes on Q4 2020 journal entry criteria.	\$0.00	4.1	\$0.00
Meriwether, Anna	Continue to close notes on Q4 2020 journal entry profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with between T. Overley, G. Roddy (CBL) S. Korczyk, D. Keddie (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings (Deloitte) to discuss audit progress.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.4	\$0.00
Sikand, Prerna	Check for additional responses received from the participants and send an update to the US team regarding the responses received.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Vijayapurkar, Vallabh Chandramouli	Call with R. Grundberg, K. Venkatesh (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review cash testing part of Hamilton and CBL TC.	\$0.00	4.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding plan the work for the day.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on debt testing section.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on the risk assessment workpapers of CBL TC and Hamilton.	\$0.00	4.0	\$0.00
02/23/2021				
Cummings, Molly	Review comment clearance on guided risk assessment for held for sale, noncontrolling interest, property, plant and equipment.	\$0.00	0.3	\$0.00
Cummings, Molly	Review comment closure on base rent, revenue abatements and all expense testing.	\$0.00	0.5	\$0.00
Cummings, Molly	Review Stroud recoverability analysis impairment calculations.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss Outlets at Gettysburg impairment recoverability analysis.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL), T. Rumptz (Horizon) to discuss status of the land sale at The Outlets at Gettysburg for impairment recoverability analysis testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Houghton, M. Stephens (CBL) to discuss tax savings inputs to the impairment recoverability analyses.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss impairment questions related to unconsolidated affiliates.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare Eastland recoverability analysis testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Grundberg, Ryan	Continue to prepare Eastland recoverability analysis testing.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Close recoverability analyses notes and organize questions to send to CBL.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Perform cutoff testing procedures for operating expenses.	\$0.00	0.9	\$0.00
Hays, Aaron	Perform cutoff testing procedures for revenue testing selections.	\$0.00	1.9	\$0.00
Hays, Aaron	Update client meeting agenda for outstanding items and expected dates.	\$0.00	0.6	\$0.00
Hays, Aaron	Perform substantive testing procedures on noncontrolling interest rollforward.	\$0.00	0.7	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures on noncontrolling interest.	\$0.00	2.3	\$0.00
Hays, Aaron	Perform substantive testing procedures on equity rollforward.	\$0.00	3.8	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures on equity rollforward.	\$0.00	1.7	\$0.00
James, Kuruvilla	Review fixed asset disposal testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss Outlets at Gettysburg impairment recoverability analysis.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss impairment questions related to unconsolidated affiliates.	\$0.00	0.5	\$0.00
Keddie, Danny	Review base rent cutoff testing and review note clearance.	\$0.00	0.7	\$0.00
Keddie, Danny	Email A. Meriwether (Deloitte) regarding restricted cash and journal entry testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment timing, 10-K-annual report-draft timing.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounts payable related to real estate taxes and prepaid rent testing.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment timing, 10-K-annual report-draft timing.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform payroll expense testing for year-end 2020.	\$0.00	4.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to perform payroll expense testing for year-end 2020.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform rent roll testing MOSC-LP and CBL/TC.	\$0.00	2.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to perform payroll expense testing for year-end 2020.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes on Q4 2020 journal entry testing criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on Q4 2020 journal entry testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper questions.	\$0.00	1.4	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss equity rollforward and cash testing selections.	\$0.00	0.2	\$0.00
Sikand, Prerna	Draft the reminder language to be sent to the participants for the Fraud Survey and check for new responses by participants for the Fraud Survey on Deloitte Survey Tool (DST).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review opinions, year-end communication workpaper for 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Vijayapurkar, Vallabh Chandramouli	Review fixed asset testing section of Hamilton and TC.	\$0.00	5.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Draft email regarding the fixed asset testing section of Hamilton and TC to J. Kuruvilla (Deloitte).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on general understanding questioner.	\$0.00	1.0	\$0.00
02/24/2021				
Cummings, Molly	Review prepaid rent and accrued real estate tax.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on accounts payable, deposits and other assets.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with D. Keddle (Deloitte) to discuss approach to documentation of recoverability analysis net operating income (NOI) projections as well as controls testing approach for budgeting/forecasting.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Meriwether (Deloitte) to discuss audit status.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss support for recoverability analyses testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddle, A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare York Galleria recoverability analysis testing.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Continue to prepare Meridian recoverability analysis testing.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Continue to prepare Eastland recoverability analysis testing.	\$0.00	2.2	\$0.00
Grundberg, Ryan	Organize planning and update tracker.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Email J. Sanghvi (Deloitte) regarding Laredo fair value appraisal work.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Grundberg, Ryan	Call with D. Keddle (Deloitte) to discuss impairment step 1 recoverability analyses.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to revenue and expense substantive testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Update leadsheets.	\$0.00	0.4	\$0.00
Hays, Aaron	Perform substantive testing procedures on the equity rollforward.	\$0.00	3.4	\$0.00
Hays, Aaron	Perform substantive testing procedures on equity and noncontrolling interest rollforwards.	\$0.00	2.4	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures on equity and noncontrolling interest rollforwards.	\$0.00	2.1	\$0.00
Hays, Aaron	Send out independence confirmation letters for the FY 2020 audit to A. Ajmani, N. Datta, A. Mangal, G. Mangla, A. Shaw, M. Sullivan, S. Venkatramana (Deloitte).	\$0.00	0.4	\$0.00
Hays, Aaron	Call with D. Keddle, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with D. Keddle (Deloitte) to discuss noncontrolling interest, equity rollforwards, reorganization events.	\$0.00	0.9	\$0.00
Keddle, Danny	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Keddle, Danny	Call with R. Grundberg (Deloitte) to discuss impairment recoverability analyses.	\$0.00	0.8	\$0.00
Keddle, Danny	Call with A. Hays (Deloitte) to discuss noncontrolling interest, equity rollforwards, reorganization items.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Keddie, Danny	Call with A. Cobb, A. Houghton (CBL) to discuss impairment of long lived assets and reconsiderations events for variable interest entities.	\$0.00	0.3	\$0.00
Keddie, Danny	Research and send guidance on variable interest entities and reconsideration events to A. Cobb (CBL).	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review journal entry profiling for Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	1.9	\$0.00
Korczyk, Stefanie	Continue to update equity in earnings and investment balances on group audit considerations related to investments in unconsolidated affiliates workbook year-end update tab.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare error extrapolation worksheet - payroll expense.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test rent roll of CBL-TC/LLC and send email to M. Anna (Deloitte) with selections to request supporting from CBL.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test rent roll of Hamilton place.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 and make adjustments to payroll recalculation from monthly to pay period.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test payroll for year-end 2020 make adjustments to payroll recalculation from monthly to pay period.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call between R. Grundberg (Deloitte) to discuss audit status.	\$0.00	1.3	\$0.00
Meriwether, Anna	Close notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper additive items.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper progress.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper progress.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Meriwether, Anna	Document Q4 2020 journal entry selections selected for further testing.	\$0.00	4.0	\$0.00
Sikand, Prerna	Roll out the reminder to participants requesting them to complete the survey before the designated deadline.	\$0.00	0.5	\$0.00
02/25/2021				
Cummings, Molly	Call with B. Hendrix, A. Cobb (CBL), S. Korczyk (Deloitte) to obtain updates regarding CBLs new and existing legal matters.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update Impairment recoverability analysis support request listing.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Address notes within Stroud recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Address notes within Eastland recoverability analysis testing.	\$0.00	3.6	\$0.00
Grundberg, Ryan	Organize impairment work information for J. Sanghvi (Deloitte).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to address notes within Stroud recoverability analysis testing.	\$0.00	1.3	\$0.00
Hays, Aaron	Update accounts payable guided risk assessment based on additions to substantive testing of accounts payable for the FY2020 audit.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2021				
Hays, Aaron	Update depreciation expense testing workpaper.	\$0.00	0.8	\$0.00
Hays, Aaron	Update engagement's independence confirmation workpaper.	\$0.00	0.3	\$0.00
Hays, Aaron	Document cutoff testing selection for fixed tenant reimbursement revenue substantive procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss marketable securities testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Prepare substantive testing procedures for accounts payable - other in the accounts payable testing workpaper.	\$0.00	2.0	\$0.00
Hays, Aaron	Continue to prepare substantive testing procedures for accounts payable - other in the accounts payable testing workpaper.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare testing workpaper for non-cash disposals of tenant improvements.	\$0.00	2.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss accounts payable - legal fees and tenant improvement disposals testing procedures.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review fixed asset additions testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with K. Venkatesh, A. Meriwether (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review impairment recoverability analyses for Brookfield mall, Eastland mall, Meridian mall.	\$0.00	2.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2021				
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss approach to documentation of recoverability analysis net operating income (NOI) projections and controls testing approach for budgeting/forecasting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss accounts payable - legal fees and tenant improvement disposals testing procedures.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment and open items in 10-K (annual report) draft.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Stroud impairment recoverability analysis updates for note clearance.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with B. Hendrix and A. Cobb (CBL), M. Cummings (Deloitte) to obtain updates regarding the CBL's new and existing legal matters.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Discuss with A. Meriwether (Deloitte) regarding journal entry testing, investment in unconsolidated affiliates, accounts receivable.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment and open items in 10-K (annual report) draft.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test interest expense testing Hamilton place and notes payable lead sheet.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare notes payable lead sheet.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare forbearance agreement CBL-TC/LLC (Oak Park mall).	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for CBL-TC/LLC.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for MOSC-LP.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2021				
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for MOSC-OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with D. Keddie, A. Meriwether (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss marketable securities testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Discuss with S. Korczyk (Deloitte) regarding journal entry testing, investment in unconsolidated affiliates, accounts receivable.	\$0.00	0.8	\$0.00
Meriwether, Anna	Close notes on Q4 2020 Journal Entry selections selected for further testing in cortex.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable substantive testing.	\$0.00	1.2	\$0.00
Meriwether, Anna	Continue to close additional notes on Q4 2020 journal entry testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with D. Keddie, K. Venkatesh (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
02/26/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Cummings, Molly	Review note closure of Stroud step 1 impairment, close notes on property, plants and equipment roll and additions testing.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with L. Chapman (CBL) to discuss status of audit and certain bankruptcy matters.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton, D. Batchelor (CBL) to discuss updates at Stroud Mall for impairment testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss open impairment items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address notes within Eastland Step 1 recoverability analysis testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to depreciation expense substantive testing procedures.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform substantive testing procedures on tenant improvement disposals.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare marketable securities substantive testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss marketable securities and reorganization testing procedures.	\$0.00	0.5	\$0.00
James, Kuruvilla	Clear notes on fixed assets additions, disposals and depreciation testing work papers.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on impairment recoverability analyses.	\$0.00	0.6	\$0.00
Keddie, Danny	Review cash and restricted cash testing.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss cash testing notes.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss marketable securities and reorganization testing procedures.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, investment in unconsolidated affiliates, timing of requested deliverables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Clear notes on testing of the investments in unconsolidated affiliates and push balance changes through the analysis of significant joint venture components workbook.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, investment in unconsolidated affiliates, timing of requested deliverables.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review operating expense testing of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review plant, property and equipment rollforward, disposal, additions and depreciation working papers of Hamilton Place.	\$0.00	1.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense combined leadsheet of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	2.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare combined property leadsheet of Hamilton Place.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare combined property leadsheet of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense combined leadsheet of Hamilton place.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Kumar Venkatesh, Kumar Venkatesh	Review property plant and equipment rollforward, disposal, additions and depreciation working papers of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to close additional notes on accounts receivable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing notes.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review rent roll section and straight line testing section of Hamilton and TC.	\$0.00	6.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity workpaper of Hamilton and TC.	\$0.00	2.2	\$0.00
02/27/2021				
Keddie, Danny	Review marketable securities documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Update year-end risk assessment documentation.	\$0.00	1.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes on American Institute of Certified Public Accountant fixed assets process workbook.	\$0.00	3.5	\$0.00
02/28/2021				
Cummings, Molly	Review unconsolidated affiliate rollforward testing and joint venture distribution cash flow testing.	\$0.00	0.7	\$0.00
Cummings, Molly	Review step 1 impairment testing for Meridien, Brookfield, Eastland.	\$0.00	1.1	\$0.00
Cummings, Molly	Review Q4 2020 journal entry criteria, profile report, selection testing.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2021				
Keddie, Danny	Review note closure on mortgage notes payable rollforward, interest expense, accrued interest.	\$0.00	1.2	\$0.00
Keddie, Danny	Review noncontrolling interest rollforward and equity rollforward.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Review process flow diagram for revenue process.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review guided risk assessment for investments in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare year-end updates to group audit considerations and considerations of risks associated with equity method investments.	\$0.00	1.1	\$0.00
03/01/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on impairment controls indicator analysis as well as generally accepted accounting principles (GAAP) step 2 control.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on Q4 2020 profiling workbook related to journal entry testing, property additions and real estate guided risk assessment, property additions, depreciation expense.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address impairment control notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Atlanta and El Paso impairment analyses.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2021				
Grundberg, Ryan	Continue to prepare Outlets at Gettysburg step 1 recoverability analysis.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Organize 2020 audit file and plan schedule for the week to complete tasks.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare Outlets at Gettysburg recoverability analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare York Galleria recoverability analysis.	\$0.00	3.6	\$0.00
Hays, Aaron	Clear notes relating to property rollforward testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to equity and noncontrolling interest rollforward testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to equity rollforward testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Clear notes relating to marketable securities testing procedures.	\$0.00	1.8	\$0.00
Hays, Aaron	Clear notes relating to marketable securities testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest rollforward substantive testing procedures.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2021				
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Address notes on interest expense and accrued interest testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review York Galleria recoverability analysis for impairment.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Complete going concern consultation memo for annual audit.	\$0.00	1.9	\$0.00
Korczyk, Stefanie	Complete updates to year end analysis of significant joint venture components.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Clear notes on Q4 2020 test of journal entries, property, plant and equipment (PP&E) process narrative, miscellaneous guided risk assessment workbooks.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive testing and journal entry testing.	\$0.00	0.2	\$0.00
03/02/2021				
Grundberg, Ryan	Review payroll testing workpapers.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Continue to address impairment control notes.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Address impairment step 1 recoverability analyses notes.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare South County Step 1 recoverability analysis.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Prepare South County Step 1 recoverability analysis.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest substantive testing procedures.	\$0.00	2.8	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/02/2021				
Hays, Aaron	Continue to clear notes relating to noncontrolling interest substantive testing procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Perform substantive testing procedures over guaranty liabilities.	\$0.00	2.1	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over guaranty liabilities.	\$0.00	1.7	\$0.00
Hays, Aaron	Send out updates to legal counsel for legal confirmations.	\$0.00	0.4	\$0.00
Hays, Aaron	Update client meeting agenda with CBL.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Review south county and Outlets at Gettysburg step 1 recoverability analyses for impairment.	\$0.00	1.6	\$0.00
Keddie, Danny	Address notes on mortgage notes payable testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review test the completeness of non-cash tenant improvement disposals.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Test the Salon Adrian litigation settlement liability.	\$0.00	2.7	\$0.00
Sikand, Prerna	Draft update related to the number of participants who responded to the survey A. Edwards (Deloitte).	\$0.00	1.0	\$0.00
03/03/2021				
Cummings, Molly	Call (partial) with A. Edwards, D. Keddie, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare non-sig risk impairment indicator analysis testing.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Grundberg, Ryan	Prepare year-end impairment COVID screen high level recoverability analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment step 1 questions related to South County and Gettysburg.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare year-end impairment COVID screen high level recoverability analysis.	\$0.00	1.7	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to property disposals substantive testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of marketable securities and noncontrolling rollforward testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Meeting with S. Korczyk, D. Keddie (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to depreciation expense substantive testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Perform 2020 10K footnote tie-out procedures.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to perform 2020 10K footnote tie-out procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Prepare 2020 10K footnote tie-out procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Prepare client meeting agenda for meeting with CBL.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling rollforward testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review reconsideration events and variable interest entities (VIE) guidance.	\$0.00	0.9	\$0.00
Keddie, Danny	Meeting with S. Korczyk, A. Hays (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Edwards, M. Cummings, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Korczyk, Stefanie	Call (partial) with A. Edwards, D. Keddie, M. Cummings (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review non-cash tenant improvement disposals and depreciation expense testing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Meeting with D. Keddie, A. Hays (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close payroll testing notes.	\$0.00	3.4	\$0.00
03/04/2021				
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare vacant land indicators and land comparables for Imperial Valley and Dibernville.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Prepare non-sig risk impairment indicator analysis testing.	\$0.00	4.1	\$0.00
Grundberg, Ryan	Continue to prepare non-sig risk impairment indicator analysis testing.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Continue to prepare non-sig risk impairment indicator analysis testing.	\$0.00	2.4	\$0.00
Hays, Aaron	Clear notes relating to substantive testing procedures over operating expenses.	\$0.00	0.5	\$0.00
Hays, Aaron	Update segment analysis workpapers.	\$0.00	0.3	\$0.00
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of future scheduled principal payments, future fixed lease payments and default interest testing procedures.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2021				
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the bankruptcy footnote.	\$0.00	2.8	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the income statement and balance sheet.	\$0.00	3.9	\$0.00
Keddie, Danny	Review audit file index for completeness and to determine assignments for following week.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Keddie, Danny	Discuss with M. Cummings, S. Korczyk (Deloitte) related to going concern memo and analysis.	\$0.00	0.4	\$0.00
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of future scheduled principal payments, future fixed lease payments and default interest testing procedures.	\$0.00	1.5	\$0.00
Keddie, Danny	Address notes related to Jefferson mall mortgage loan amortization.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes related to year end group audit considerations.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Continue to prepare test of the litigation settlement liability.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Discuss with D. Keddie, M. Cummings (Deloitte) related to going concern memo and analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Address notes on assessment of going concern.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit and credit segregation.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit related tickmarks.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2021				
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit update the sampling procedure.	\$0.00	0.5	\$0.00
03/05/2021				
Grundberg, Ryan	Address notes within non sig risk impairment indicator testing.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss outstanding impairment support.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with T. Wingo, C. Alcones (CBL) to discuss questions over loan amortization schedules as it relates to footnote tie-out procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to guaranty liabilities substantive testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Perform testing procedures on regulation relating to the Company's disclosure additional investments.	\$0.00	2.6	\$0.00
Hays, Aaron	Prepare for call with T. Wingo (CBL) for discussion on loan amortization schedules.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of review notes on future scheduled principal payments, future fixed lease payments and guaranty liabilities testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to tie-out testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Update operating expense testing selections.	\$0.00	0.6	\$0.00
Hays, Aaron	Update regulation s-x testing workpaper relating to the need for the Company's disclosure additional investments.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2021				
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions operating expense testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Johnson, Pat	Research cancellation of debt income.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss operating expense testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note closure on step 1 recoverability analyses for impairment.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Provide update to J. Staat (Deloitte) on timing of 2020 Form 10-K filing and prepare/send engagement deliverables for review.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review test of payroll expenses.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update cash flow worksheet.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2021				
Grundberg, Ryan	Address notes within impairment analysis.	\$0.00	2.1	\$0.00
Hays, Aaron	Set up default interest testing workpaper.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment indicator analysis documentation.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare and populate real estate investment trust (REIT) cash flow worksheet-opening balance updating.	\$0.00	0.5	\$0.00
03/07/2021				
Cummings, Molly	Review step 1 for York Galleria and South County Mall.	\$0.00	1.0	\$0.00
Cummings, Molly	Review closed notes on step 1 impairment Stroud, Meridien, Brookfield, Eastland.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review test of accounts receivable and corresponding reserves.	\$0.00	1.2	\$0.00
03/08/2021				
Hays, Aaron	Continue to clear notes relating to equity and noncontrolling interest rollforward testing.	\$0.00	1.8	\$0.00
Hays, Aaron	Update independence confirmation listing.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to equity and noncontrolling interest rollforward testing.	\$0.00	2.0	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to Schedule III disclosure.	\$0.00	1.3	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to equity disclosures.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to revenue disclosures.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/08/2021				
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the statement of cash flows.	\$0.00	0.5	\$0.00
Keddie, Danny	Close open review notes on debt rollforward testing and update for support received from T. Wingo (CBL) for debt agreements executed.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Discuss with S. Sanwaria (Deloitte) regarding impact of loan default on the consolidation and joint venture (JV) accounting.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss reconsideration events and deconsolidation guidance.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss rationale behind variances flagged by the year end flux analysis tool.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss file view and tasks for incoming staff.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss reconsideration events and deconsolidation guidance.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes regarding the evaluation of the going concern assumption.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close payroll expense notes.	\$0.00	3.4	\$0.00
Sanwaria, Shekhar	Discuss with D. Keddie (Deloitte) regarding impact of loan default on the consolidation and joint venture (JV) accounting.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/08/2021				
Wilmer, William	Review 2020 asset tests in capacity as tax specialist on company audit.	\$0.00	3.8	\$0.00
03/09/2021				
Cummings, Molly	Call with L. Chapman (CBL) to discuss status of audit.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to substantive cash testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to fair value disclosure.	\$0.00	2.1	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to lease information disclosure.	\$0.00	1.3	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to revenue disclosure.	\$0.00	1.5	\$0.00
Hays, Aaron	Continue to perform 2020 10-K schedule tie-out procedures relating to schedule III disclosure.	\$0.00	1.4	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, financial statement drafts, timing of joint venture audits and going concern.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review test financial statement account variances flagged by the year-end flux analysis tool.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/09/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, financial statement drafts, timing of joint venture audits and going concern.	\$0.00	0.6	\$0.00
Wilmer, William	Continue to review company asset and income tests and supporting detail.	\$0.00	2.1	\$0.00
Wilmer, William	Review company asset and income tests and supporting detail.	\$0.00	2.9	\$0.00
Wilmer, William	Draft notes to C. Price (CBL) company to check items relating to company real estate investment trust qualification for tax specialist review on audit.	\$0.00	0.2	\$0.00
Wilmer, William	Draft notes to C. Price (CBL) company to check items relating to company real estate investment trust qualification for tax specialist review on audit.	\$0.00	0.2	\$0.00
03/10/2021				
Wilmer, William	Review CBL tax specialist real estate investment trust and client provided uncertain tax provision memos.	\$0.00	2.4	\$0.00
03/11/2021				
Kumar Venkatesh, Kumar Venkatesh	Close notes on real estate investment trust payroll testing.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with R. Grundberg, V. Vijayapurkar (Deloitte) to discuss real estate investment trust payroll testing.	\$0.00	0.4	\$0.00
03/12/2021				
Wilmer, William	Review additional materials provided by C. Price (CBL).	\$0.00	0.4	\$0.00
Wilmer, William	Review client responses to tax specialist real estate investment trust qualification comments.	\$0.00	1.0	\$0.00
Wilmer, William	Email C. Lee (Deloitte) regarding how to aggregate other income general ledger accounts for review.	\$0.00	0.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/22/2021				
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss audit tasks to be completed (i.e. tie out of debtor only cash flow disclosure, SEC checklist).	\$0.00	0.5	\$0.00
03/23/2021				
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss additional questions on tie out of debtor only cash flow disclosure.	\$0.00	0.4	\$0.00
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss tie out of debtor only cash flow disclosure.	\$0.00	0.3	\$0.00
Lee, Daniel	Continue to tie out debtor only cash flow disclosure and complete test FN2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	3.3	\$0.00
Lee, Daniel	Tie out of debtor only cash flow disclosure and complete test footnote 2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	4.0	\$0.00
03/24/2021				
Lee, Daniel	Call with D. Keddle (Deloitte) to discuss Securities and Exchange Commission (SEC), generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$0.00	0.3	\$0.00
Lee, Daniel	Call with M. Cummings, S. Korczyk, D. Keddle, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Lee, Daniel	Prepare securities and exchange commission (SEC), 10-K checklists for 2020 CBL Form 10-K.	\$0.00	3.7	\$0.00
Lee, Daniel	Tie out debtor only cash flow disclosure (update per updated 2020 10-K draft and cash flow workbook), completeness test footnote 2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	3.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/24/2021				
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	3.8	\$0.00
Perez Zaldivar, Ignacio	Call with D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$0.00	0.3	\$0.00
03/25/2021				
Lee, Daniel	Prepare SEC and 10-K checklists for 2020 CBL Form 10-K.	\$0.00	4.0	\$0.00
Lee, Daniel	Call with D. Keddie (Deloitte) to discuss questions on SEC and generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$0.00	0.5	\$0.00
Lee, Daniel	Continue to prepare SEC and 10-K checklists for 2020 CBL Form 10-K.	\$0.00	3.6	\$0.00
Mangal, Aastha	Prepare sensitivity analysis for Park Plaza.	\$0.00	3.1	\$0.00
Mangal, Aastha	Prepare sensitivity analysis for The Outlet Shoppes at Laredo.	\$0.00	3.1	\$0.00
Perez Zaldivar, Ignacio	Call with B. Roth, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$0.00	0.6	\$0.00
Wright, Austin	Review procedures over footnotes 1-4 of the CBL 10K.	\$0.00	2.0	\$0.00
Wright, Austin	Review procedures of the CBL 10K.	\$0.00	3.0	\$0.00
03/26/2021				
Mangal, Aastha	Review appraisal and model for Greenbrier Mall and Eastgate Mall in detail and requested updated model.	\$0.00	3.3	\$0.00
Mangal, Aastha	Update sensitivities on The Outlet Shoppes at Laredo and Park Plaza.	\$0.00	1.5	\$0.00
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	3.6	\$0.00
Wright, Austin	Review procedures over footnotes 13-16 of the CBL 10K.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2021				
Wright, Austin	Review procedures over footnotes 17-20 of the CBL 10K.	\$0.00	2.0	\$0.00
Wright, Austin	Review procedures over footnotes 5-12 of the CBL 10K.	\$0.00	3.0	\$0.00
03/29/2021				
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	4.0	\$0.00
Mangal, Aastha	Continue to prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	0.8	\$0.00
03/30/2021				
Mangal, Aastha	Prepare scoping, findings and specialist memos.	\$0.00	3.3	\$0.00
Mangal, Aastha	Update sensitivities on 2 selections - Eastgate Mall.	\$0.00	3.0	\$0.00
Mangal, Aastha	Update sensitivities on 2 selections - Greenbrier Mall.	\$0.00	3.0	\$0.00
Williams, Bryan	Review working paper documentation related to the audit evaluation of investigative inquiries performed at the direction of the Audit Committee.	\$0.00	1.0	\$0.00
03/31/2021				
Mangal, Aastha	Address notes on Laredo exhibit as well as ran market rent sensitivity on Park Plaza appraisal.	\$0.00	3.2	\$0.00
04/01/2021				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss guarantees testing and 2020 form 10-K open items.	\$0.00	0.5	\$0.00
Cummings, Molly	Review internal control memos associated with the budget/forecast process.	\$0.00	1.5	\$0.00
Cummings, Molly	Draft memo on identification of prior year disclosure error including research on the cause of the error.	\$0.00	2.5	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to perform tie-out procedures of the form 10-K for the year 2020.	\$0.00	3.7	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2021				
Hays, Aaron	Update encumbered assets schedule tie out testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Update equity and cash flows analytic workpaper.	\$0.00	0.9	\$0.00
Hays, Aaron	Update property rollforward testing workpaper.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Meriwether (Deloitte) to discuss Schedule III reconciliation to property rollforward.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss guarantees testing and 2020 form 10-K open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Document appraisal testing for outlets at Laredo.	\$0.00	3.2	\$0.00
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$0.00	2.5	\$0.00
Keddie, Danny	Document testing of evaluation of current expected credit loss for guarantees.	\$0.00	3.2	\$0.00
Korczyk, Stefanie	Address notes for evaluation of the going concern assumption for the year-ended December 31, 2020.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare tie out and testing of the Company's condensed combined debtor only financial statements.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on testing of investments in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review testing of segment reporting 10% threshold analysis.	\$0.00	0.3	\$0.00
Mangal, Aastha	Address notes on Q1 2021 selection workpapers - The Outlet Shoppes at the Laredo on auditing system2.	\$0.00	1.9	\$0.00
Meriwether, Anna	Call with D. Keddie (Deloitte) to discuss Schedule III reconciliation to property rollforward.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update equity cash flow analytic.	\$0.00	3.9	\$0.00
Meriwether, Anna	Update flux analysis for new entries in Yardi.	\$0.00	3.9	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2021				
Solomon, John	Review Laredo Shopping Center appraisal and findings exhibit.	\$0.00	3.0	\$0.00
04/02/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Cummings, Molly	Review testing of the statement of cash flows.	\$0.00	2.9	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Hays, Aaron	Continue to perform tie-out procedures of the form 10-K for the year 2020.	\$0.00	2.8	\$0.00
Hays, Aaron	Prepare legal letter updates to bring into the audit file.	\$0.00	0.2	\$0.00
Keddie, Danny	Document testing of liabilities subject to compromise.	\$0.00	1.8	\$0.00
Keddie, Danny	Document updates to year-end risk assessment for 12/31/2020.	\$0.00	1.4	\$0.00
Keddie, Danny	Call with A. Cobb, T. Wingo (CBL) to discuss current expected credit loss and guarantees evaluation.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Keddie, Danny	Document earnings per unit two class method.	\$0.00	1.2	\$0.00
Keddie, Danny	Document note closure on fixed asset impairment.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on testing of the Company's evaluation of accounts receivable misstatement.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2021				
Korczyk, Stefanie	Complete tie out and testing of the Company's condensed combined debtor only financial statements.	\$0.00	2.9	\$0.00
Korczyk, Stefanie	Prepare testing of the statement of cash flows for debtor only entities.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Clear notes on testing of cash flow workbook.	\$0.00	0.6	\$0.00
Meriwether, Anna	Update 2020 10-K checklist.	\$0.00	2.1	\$0.00
Meriwether, Anna	Update audit quality milestone (AQM), Independence roadmap for year-end updates.	\$0.00	3.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Meriwether, Anna	Document journal entries record after import from tool.	\$0.00	3.9	\$0.00
04/03/2021				
Cummings, Molly	Review testing of guarantees utilized credit loss guidance.	\$0.00	2.2	\$0.00
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$0.00	2.4	\$0.00
04/04/2021				
Cummings, Molly	Review updated management's discussion and analysis in 2020 Form 10-K.	\$0.00	1.5	\$0.00
Cummings, Molly	Review statement of cash flows.	\$0.00	1.5	\$0.00
Cummings, Molly	Review testing of debtor only condensed financial statements in footnote 2 to 2020 Form 10-K.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Finalize Appendix A to summary of uncorrected misstatements and disclosures passed.	\$0.00	0.9	\$0.00
Staat, Jeff	Clear notes related to impairment.	\$0.00	0.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/05/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Cummings, Molly	Review final management representation letter.	\$0.00	0.3	\$0.00
Cummings, Molly	Review note closure on statement of cash flows.	\$0.00	0.6	\$0.00
Cummings, Molly	Review revisions to critical audit matters in final audit opinions.	\$0.00	0.8	\$0.00
Cummings, Molly	Review updated schedule of uncorrected misstatements and financial statement disclosure errors.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Update segments analysis testing workpaper.	\$0.00	1.4	\$0.00
Hays, Aaron	Update segments analysis testing workpaper.	\$0.00	1.3	\$0.00
Hays, Aaron	Perform 10-K 2020 tie-out procedures.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note closure on tie out of 2020 Form 10-K.	\$0.00	1.2	\$0.00
Keddie, Danny	Review updated 2020 form 10-K.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Address notes on draft critical audit matters to be included in the annual audit opinions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Email A. Hays (Deloitte) regarding the Company's segment reporting disclosures.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/05/2021				
Korczyk, Stefanie	Clear notes to evaluation of misstatements workbook.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Address notes on critical audit matters identification workbook and add final audit committee communications from March 29, 2021 meeting.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss the assessment of reporting segment disclosures.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Update testing of segment reporting disclosures based on evaluation of sub-segments included in other reporting segment.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Clear notes on testing and tie out of the Company's statements of cash flows.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Sanghvi, Jiten	Review impairment analysis related request for additional market information.	\$0.00	0.5	\$0.00
Staat, Jeff	Review updated 2020 10K.	\$0.00	1.1	\$0.00
04/06/2021				
Cummings, Molly	Review documentation of assessment of significant unusual transactions.	\$0.00	0.2	\$0.00
Cummings, Molly	Review operating effectiveness testing of budget controls.	\$0.00	1.7	\$0.00
Cummings, Molly	Review real estate investment trust (REIT) control implementation documentation.	\$0.00	0.3	\$0.00
Hays, Aaron	Update FY 2020 10-K Footnote 2 testing and tieout worksheet.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/06/2021				
Hays, Aaron	Continue to perform 10-K 2020 tie-out procedures.	\$0.00	2.6	\$0.00
Hays, Aaron	Clear notes relating to internal controls over financial reporting.	\$0.00	0.9	\$0.00
Keddie, Danny	Document liabilities subject to compromise testing.	\$0.00	1.7	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivable error analysis and tasks to be performed in advance of Form 2020 10-K filing.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with T. Wingo (CBL) to discuss segment reporting and other final FY2020 Form 10-K edits.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Continue to address notes on critical audit matters identification workbook and add final audit committee communications from March 29, 2021 meeting.	\$0.00	2.9	\$0.00
Korczyk, Stefanie	Document conclusions regarding considerations of the presence of significant unusual transactions for the purpose of 2020 audits.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare evaluation of control deficiencies related to identified accounts receivable misstatement.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on testing of real estate assets for the 4 standalone joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivable error analysis and tasks to be performed in advance of Form 2020 10-K filing.	\$0.00	0.3	\$0.00
Staat, Jeff	Review audit differences and audit deficiencies identified for issues.	\$0.00	1.4	\$0.00
04/07/2021				
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2021				
Hays, Aaron	Call with S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Perform 10-K 2020 tie-out testing procedures.	\$0.00	3.9	\$0.00
Keddie, Danny	Call with A. Hays, A. Meriwether (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays, S. Korczyk, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Document year-end debt covenant risk assessment.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Address notes for FY2020 Form 10-K footnote 2 debtor only financial statement testing and tie out workbook.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with A. Hays, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review documentation of journal entries posted by the Company post-close.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays, D. Keddie (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with A. Hays, S. Korczyk, D. Keddie (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Staat, Jeff	Review final opinions and consents for incorporation of 2020 10K.	\$0.00	1.1	\$0.00
04/08/2021				
Cummings, Molly	Review final draft of 2020 Form 10-K.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2021				
Cummings, Molly	Review journal entries posted between February 4, 2021 and April 9, 2021.	\$0.00	0.4	\$0.00
Cummings, Molly	Send final governance communication to L. Chapman, CBL Audit Committee Chair.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note clearance on equity rollforward.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note clearance on non-controlling interest rollforward.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review updates to flux analysis workbook based on final changes to FY2020 Form 10-K and clear all review comments.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare package signed opinions, consents and independence letter to send to A. Cobb (CBL).	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Clear notes on testing of journal entries posted subsequent to close period.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review final FY2020 Form 10-K.	\$0.00	0.6	\$0.00
04/09/2021				
Hays, Aaron	Call with S. Korczyk, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
Keddie, Danny	Review file for completeness for archive.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Call with A. Hays, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with A. Hays, S. Korczyk (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
04/10/2021				
Cummings, Molly	Finalize documentation of prior year disclosure error assessment for footnote 11 error in 2019 Form 10-K.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/12/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review reconciliation of 2020 audit fees to be included in the Company's proxy filing.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Staat, Jeff	Clear notes related to impairment workpapers.	\$0.00	1.2	\$0.00
04/13/2021				
Hays, Aaron	Clear notes relating to internal controls over financial reporting for archive of the FY2020 audit.	\$0.00	0.9	\$0.00
04/14/2021				
Hays, Aaron	Update Q4'2020 signal memo.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Cummings, Molly	Clear notes archive readiness of CBL 2020 audit file.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
04/19/2021				
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss file check related to FY2020 annual audit file.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare estimate at completion forms for FY2020 CBL recurring audit and special projects charge codes.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review material weakness considerations for the purpose of FY2020 audit archive.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review testing of entity level controls for the purpose of FY2020 audit archive.	\$0.00	1.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/19/2021				
Meriwether, Anna	Continue to review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	2.7	\$0.00
Meriwether, Anna	Review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	1.7	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss file check cleanup related to FY2020 annual audit file.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	3.1	\$0.00
04/20/2021				
Hays, Aaron	Clear notes relating to entity-level controls as a part of the archive process.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to site visit procedures at Valley View Mall as a part of the archive process.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Continue to review testing of entity level controls for the purpose of FY2020 audit archive.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on debt process narrative for purpose of 2020 annual audit archive.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.8	\$0.00
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.3	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	2.9	\$0.00
04/21/2021				
Hays, Aaron	Update operating expense lead sheet as a part of archival process.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss file check for FY2020 annual audit archive.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss file check for FY2020 annual audit archive.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2021				
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.6	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.1	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.3	\$0.00
04/22/2021				
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.7	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	2.9	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.4	\$0.00
04/23/2021				
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.3	\$0.00
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	1.6	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.1	\$0.00
04/29/2021				
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, independence letter.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, New York Stock Exchange letter.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit opinion.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, consent.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, engagement letter.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2021				
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit committee communication.	\$0.00	0.5	\$0.00
04/30/2021				
Keddie, Danny	Document archive checklist for CBL 2020 10-K audit file.	\$0.00	0.5	\$0.00
Keddie, Danny	Run file check for archive purposes for CBL 2020 10-K audit file.	\$0.00	1.5	\$0.00
Subtotal for Financial Statement Audit and Related Services:			1,672.5	\$0.00

Out of Scope Audit Services

02/03/2021				
Korczyk, Stefanie	Research generally accepted accounting principles/U. S. Securities and Exchange Commission disclosure requirements related to debt in default in accordance with the relevant guidance.	\$175.00	0.2	\$35.00
02/09/2021				
Grundberg, Ryan	Download macroeconomic forecast analysis tools for year end impairment Covid screen testing.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss audit timing updates including updates on impairment and bankruptcy footnote, timing for recurring meetings.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss fixed asset impairment, bankruptcy disclosures, engagement status.	\$175.00	0.5	\$87.50
02/12/2021				
Hays, Aaron	Update Covid abatement revenue testing workpaper and perform substantive procedures for that testing area.	\$175.00	2.2	\$385.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/13/2021				
Grundberg, Ryan	Review revenue COVID abatement testing.	\$175.00	2.4	\$420.00
02/18/2021				
Korczyk, Stefanie	Call with D. Keddie, M. Cummings, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$175.00	0.4	\$70.00
02/26/2021				
Hays, Aaron	Prepare reorganization expense testing.	\$175.00	1.9	\$332.50
03/01/2021				
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive testing and journal entry testing.	\$175.00	0.2	\$35.00
Meriwether, Anna	Close notes related to accounts receivables substantive testing.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close notes related to journal entry journal entry profiling and criteria.	\$175.00	4.0	\$700.00
Vijayapurkar, Vallabh Chandramouli	Perform payroll testing of CBL REIT.	\$175.00	1.0	\$175.00
03/02/2021				
Edwards, Amy A	Review fraud risk survey responses.	\$175.00	0.5	\$87.50
Meriwether, Anna	Continue to close notes related to accounts receivables substantive testing.	\$175.00	4.0	\$700.00
Meriwether, Anna	Set up flux analysis and run through updated balance sheet and income statement.	\$175.00	2.5	\$437.50
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$175.00	1.1	\$192.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/03/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Edwards, Amy A	Call with D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with T. Overly (CBL) to discuss outstanding accounts receivables requests.	\$175.00	1.5	\$262.50
03/04/2021				
Cummings, Molly	Discuss with S. Korczyk and D. Keddie (Deloitte) related to going concern memo and analysis.	\$175.00	0.4	\$70.00
Meriwether, Anna	Document flux analysis reasoning for Q4 2020.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to document flux analysis reasoning for Q4 2020.	\$175.00	2.0	\$350.00
03/05/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Document flux analysis.	\$175.00	3.8	\$665.00
Meriwether, Anna	Continue to document flux analysis.	\$175.00	2.2	\$385.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of review notes on future scheduled principal payments, future fixed lease payments and guaranty liabilities testing.	\$175.00	0.7	\$122.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2021				
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
03/07/2021				
Cummings, Molly	Review testing of stock holding information of the Company.	\$175.00	0.3	\$52.50
Cummings, Molly	Review closed notes on property disposal completeness.	\$175.00	0.2	\$35.00
Cummings, Molly	Review equity rollforward.	\$175.00	0.3	\$52.50
Cummings, Molly	Review non-controlling interest rollforward.	\$175.00	0.2	\$35.00
03/08/2021				
Connelly, Christopher	Tie out balances on 2020 10-K.	\$175.00	1.3	\$227.50
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Organize auditing system (AS2) file.	\$175.00	2.0	\$350.00
Meriwether, Anna	Continue to document year-end flux analysis for balance sheet and income statement.	\$175.00	4.0	\$700.00
Meriwether, Anna	Document year-end flux analysis for balance sheet and income statement.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss rationale behind variances flagged by the year end flux analysis tool.	\$175.00	0.2	\$35.00
03/09/2021				
Connelly, Christopher	Continue to tie out balances on 2020 10-K.	\$175.00	3.0	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/09/2021				
Cummings, Molly	Review closed notes on debt rollforward testing and interest expense/Accrued interest testing.	\$175.00	0.6	\$105.00
Meriwether, Anna	Close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with D. Keddie and A. Hays (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$175.00	0.8	\$140.00
03/10/2021				
Connelly, Christopher	Tie out balances on 2020 10-K (balance Sheet, statement of operations, consolidated equity).	\$175.00	2.0	\$350.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Update operating expense and rental income leadsheets.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to variable critical audit matters (CAM) revenue substantive testing.	\$175.00	1.5	\$262.50
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to debt disclosure information.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to future minimum rents disclosure.	\$175.00	1.7	\$297.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/10/2021				
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to segments information.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform substantive testing procedures on accounts payable - other for professional fees.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform substantive testing procedures on reorganization expenses.	\$175.00	2.0	\$350.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Keddie, Danny	Review guarantee testing documentation.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Clear notes on revenue testing workbooks (percent in lieu, variable critical audit matters (CAM), fixed critical audit matters (CAM), specialty leasing).	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review test footnote tie out schedules (future fixed lease payments, future debt maturities, encumbered asset schedule).	\$175.00	1.1	\$192.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/10/2021				
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.4	\$70.00
Meriwether, Anna	Call with T. Overly (CBL) to discuss outstanding accounts receivables requests.	\$175.00	1.5	\$262.50
Meriwether, Anna	Close notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Document Q4 operational effectiveness selections on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close notes on accounts receivables controls.	\$175.00	0.5	\$87.50
03/11/2021				
Connelly, Christopher	Tie out balances for foot notes 10-16 on 2020 10K.	\$175.00	2.5	\$437.50
Connelly, Christopher	Tie out balances for foot notes 6-7 on 2020 10K.	\$175.00	1.2	\$210.00
Connelly, Christopher	Tie out balances for foot notes 8-9 on 2020 10K.	\$175.00	1.8	\$315.00
Grundberg, Ryan	Meeting with V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss real estate investment trust payroll testing.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to substantive cash testing.	\$175.00	1.4	\$245.00
Hays, Aaron	Clear notes relating to substantive procedures of guaranty liability testing.	\$175.00	2.0	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2021				
Hays, Aaron	Meeting with D. Keddie, S. Korczyk (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Hays, Aaron	Clear notes relating to 2020 10-k footnote tie-out testing procedures.	\$175.00	1.6	\$280.00
Hays, Aaron	Continue to perform substantive testing procedures on reorganization expenses.	\$175.00	3.2	\$560.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss financial statement drafts and timing of outstanding audit requests.	\$175.00	0.4	\$70.00
Keddie, Danny	Document default interest expense testing.	\$175.00	2.4	\$420.00
Keddie, Danny	Meeting with A. Hays and S. Korczyk (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Review test payroll expense.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss financial statement drafts and timing of outstanding audit requests.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Complete test of litigation settlement liability.	\$175.00	2.5	\$437.50
Korczyk, Stefanie	Meeting with D. Keddie, A. Hays (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Clear notes on test of accounts receivable and corresponding reserves.	\$175.00	0.9	\$157.50
Meriwether, Anna	Close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	2.0	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2021				
Meriwether, Anna	Continue to document Q4 operational effectiveness selections on accounts receivables controls.	\$175.00	4.0	\$700.00
Vijayapurkar, Vallabh Chandramouli	Meeting with R. Grundberg, K. Venkatesh (Deloitte) to discuss real estate investment trust payroll testing.	\$175.00	0.4	\$70.00
03/12/2021				
Connelly, Christopher	Tie out balances on 2020 10-K.	\$175.00	4.0	\$700.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Cummings, Molly	Review payroll expense testing and litigation reserve rollforward testing.	\$175.00	0.6	\$105.00
Edwards, Amy A	Draft fraud scoping memo.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to substantive testing over guaranty liabilities.	\$175.00	2.4	\$420.00
Hays, Aaron	Prepare list of outstanding items needed for internal controls testing workpapers.	\$175.00	1.2	\$210.00
Hays, Aaron	Update internal controls testing tracker.	\$175.00	2.6	\$455.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Hays, Aaron	Clear notes relating to 2020 10-K schedule tie-out testing.	\$175.00	0.4	\$70.00
Hays, Aaron	Perform substantive testing procedures over accounts payable - other relating to professional services fees.	\$175.00	1.1	\$192.50
Keddie, Danny	Review accounts payable completeness testing.	\$175.00	0.4	\$70.00
Keddie, Danny	Review document reorganization items testing.	\$175.00	1.4	\$245.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with F. Saucedo (Deloitte) to discuss onboarding to the CBL engagement team and upcoming priorities.	\$175.00	0.5	\$87.50
Meriwether, Anna	Continue to close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.6	\$105.00
Meriwether, Anna	Continue to close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	4.0	\$700.00
Saucedo, Felix	Call with S. Korczyk (Deloitte) to discuss onboarding to the CBL engagement team and upcoming priorities.	\$175.00	0.5	\$87.50
03/13/2021				
Cummings, Molly	Review reorganization expenses and real estate investment trust checklist for taxes.	\$175.00	0.6	\$105.00
Keddie, Danny	Review Form 10-K draft for 2020.	\$175.00	3.5	\$612.50
Korczyk, Stefanie	Prepare draft to request management representations for the 2020 annual audit.	\$175.00	2.9	\$507.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/13/2021				
Korczyk, Stefanie	Prepare presentation to the audit committee regarding results of 2020 audit.	\$175.00	4.4	\$770.00
03/14/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss testing of accounts receivable and corresponding reserves as well as status of other engagement deliverables and plan for upcoming week.	\$175.00	1.3	\$227.50
Cummings, Molly	Review accounts receivable testing.	\$175.00	0.7	\$122.50
Cummings, Molly	Review first draft of CBL 2020 Form 10-K.	\$175.00	3.3	\$577.50
Cummings, Molly	Review year-end audit committee communications to the management representation letter.	\$175.00	1.0	\$175.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss testing of accounts receivable and corresponding reserves as well as status of other engagement deliverables and plan for upcoming week.	\$175.00	1.3	\$227.50
03/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Cummings, Molly	Call with L. Chapman (CBL) to discuss further inquiry related to chief financial officer certification.	\$175.00	1.0	\$175.00
Cummings, Molly	Email L. Snodgrass (Deloitte) to summarize call with L. Chapman (CBL) related to chief financial officer certification.	\$175.00	0.3	\$52.50
Edwards, Amy A	Continue to draft fraud scoping memo.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to operating expense leadsheet.	\$175.00	0.3	\$52.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2021				
Hays, Aaron	Clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	2.6	\$455.00
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	2.2	\$385.00
Hays, Aaron	Clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.4	\$70.00
Hays, Aaron	Update internal controls testing tracker.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.7	\$122.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie and F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing procedures.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to cash/restricted cash substantive testing.	\$175.00	1.9	\$332.50
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.5	\$87.50
Keddie, Danny	Document adjustments to bonus retention programs for executive management.	\$175.00	0.8	\$140.00
Keddie, Danny	Document related parties matrix.	\$175.00	1.2	\$210.00
Keddie, Danny	Document testing of accounting policies matrix.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.7	\$122.50
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2021				
Keddie, Danny	Call with T. Wingo, R. Carlton, C. Alcones (CBL) to discuss accounting policy related to straight line rent.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Address notes on updated draft critical audit matters to be included in the annual audit opinions.	\$175.00	1.3	\$227.50
Korczyk, Stefanie	Address notes related to the litigation settlement liability.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.5	\$87.50
Meriwether, Anna	Close additional notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
03/16/2021				
Hays, Aaron	Clear notes relating to reorganization expense substantive testing.	\$175.00	2.0	\$350.00
Hays, Aaron	Update equity rollforward and earnings per share substantive testing.	\$175.00	1.6	\$280.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the fair value of debt disclosure.	\$175.00	2.0	\$350.00
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures.	\$175.00	2.8	\$490.00
Hays, Aaron	Update leadsheet workpaper references.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/16/2021				
Keddie, Danny	Review note clearance on cash and restricted cash testing.	\$175.00	1.3	\$227.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to debrief on morning call and discussion of debtor only financial statements.	\$175.00	0.2	\$35.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss critical outstanding audit questions and open requests.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Review test accounts receivable controls.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss critical outstanding audit questions and open requests.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss test accounts receivable and reserve as well as priority items for the week.	\$175.00	0.8	\$140.00
Mano, Patrice	Research companies losing real estate investment trust status during financial crisis and financial statement accounting and disclosures.	\$175.00	1.0	\$175.00
Meriwether, Anna	Close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Meriwether, Anna	Reach out to client to follow-up on outstanding connect requests.	\$175.00	1.0	\$175.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss test accounts receivable and reserve as well as priority items for the week.	\$175.00	0.8	\$140.00
Saucedo, Felix	Call with D. Keddie, A. Hays (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Saucedo, Felix	Prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	4.0	\$700.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/16/2021				
Saucedo, Felix	Continue to prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	1.5	\$262.50
03/17/2021				
Cummings, Molly	Call with B. Hendrix, A. Cobb (CBL), S. Korczyk (Deloitte) regarding updates to Company's new and existing legal matters.	\$175.00	0.4	\$70.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the income statement and balance sheet.	\$175.00	3.1	\$542.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the mortgages and other notes payable disclosure.	\$175.00	2.7	\$472.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the noncontrolling interest disclosure.	\$175.00	2.1	\$367.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the segments disclosure.	\$175.00	1.7	\$297.50
Hays, Aaron	Call with A. Meriwether (Deloitte), T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.3	\$52.50
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.5	\$87.50
Hays, Aaron	Update client meeting agenda.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss accounting treatment for guarantees on unconsolidated joint venture debt.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss liabilities subject to compromise.	\$175.00	0.2	\$35.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/17/2021				
Keddie, Danny	Document indicators of impairment.	\$175.00	2.6	\$455.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss debtor only financial statements and guarantees on unconsolidated joint venture debt.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss accounting treatment for guarantees on unconsolidated joint venture debt.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review test of Securities and Exchange Commission (SEC) Rules of Regulation S-X pertaining to the Company's financial reporting requirements under such regulations.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Address notes related to draft requested management representations for the 2020 annual audits.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss debtor only financial statements and guarantees on unconsolidated joint venture debt.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with B. Hendrix, A. Cobb (CBL), M. Cummings (Deloitte) regarding updates to Company's new and existing legal matters.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with A. Hays (Deloitte), T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.3	\$52.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/17/2021				
Meriwether, Anna	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Meriwether, Anna	Close additional notes on accounts receivables controls.	\$175.00	1.5	\$262.50
Saucedo, Felix	Prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	1.5	\$262.50
Saucedo, Felix	Review financial statement tie out - specifically the cash flow statement for the real estate investment trust.	\$175.00	3.1	\$542.50
Saucedo, Felix	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Staat, Jeff	Review the impairment memos, workpapers.	\$175.00	4.1	\$717.50
03/18/2021				
Cummings, Molly	Review impairment non significant risk indicators and review comment closure on impairment significant risk workpaper.	\$175.00	1.2	\$210.00
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.6	\$105.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to statement of equity.	\$175.00	2.3	\$402.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to summary of significant accounting policies' disclosure.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the schedule III disclosure.	\$175.00	2.6	\$455.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/18/2021				
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the undiscounted future lease payments disclosure.	\$175.00	3.8	\$665.00
Keddie, Danny	Test outlets at Laredo step 1 recoverability analysis for impairment.	\$175.00	1.0	\$175.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
Keddie, Danny	Test debt default and default interest.	\$175.00	3.6	\$630.00
Meriwether, Anna	Close note on flux analysis for income statement and balance sheet.	\$175.00	4.2	\$735.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	3.8	\$665.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	3.0	\$525.00
Saucedo, Felix	Draft email regarding support for note 21: subsequent events (financial statement tie-out).	\$175.00	0.3	\$52.50
Saucedo, Felix	Review financial statement tie out - previous year references and create email of questions for D. Keddie (Deloitte).	\$175.00	3.1	\$542.50
Saucedo, Felix	Review financial statement tie out - the cash flow statement for OP.	\$175.00	2.2	\$385.00
Saucedo, Felix	Call with D. Keddie, A. Hays (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
03/19/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/19/2021				
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the contingencies footnote.	\$175.00	1.8	\$315.00
Hays, Aaron	Continue to perform 2020 10-K financial statement tie-out procedures relating to the mortgages and other notes payable disclosure.	\$175.00	1.8	\$315.00
Hays, Aaron	Call with D. Keddie (Deloitte), A. Cobb, T. Overly, R. Carlton (CBL) to discuss questions of void check journal entries.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the shareholder's equity disclosure footnote.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the unconsolidated affiliates' disclosure.	\$175.00	3.2	\$560.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss debtor only financial statements, outstanding items for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to open items list for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Document indicators of impairment related to net operating income impacted by COVID-19.	\$175.00	3.0	\$525.00
Keddie, Danny	Call with A. Hays (Deloitte), A. Cobb, T. Overly, R. Carlton (CBL) to discuss questions of void check journal entries.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/19/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Keddie, Danny	Test earnings per share testing under two class method.	\$175.00	3.2	\$560.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss debtor only financial statements, outstanding items for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss test accounts receivable and reserve.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to open items list for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss test accounts receivable and reserve.	\$175.00	0.5	\$87.50
Meriwether, Anna	Close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Saucedo, Felix	Review financial statement tie out - notes 16 (contingencies), note 21 (subsequent events, at the time).	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to review financial statement tie out - notes 16 (contingencies), note 21 (subsequent events, at the time).	\$175.00	1.9	\$332.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/19/2021				
Saucedo, Felix	Call with D. Keddie, A. Hays (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
03/20/2021				
Cummings, Molly	Review closed notes on payroll, litigation, draft critical audit matters disclosure, maintenance, repairs, real estate tax and general and administrative expense testing and closed notes on reorganization testing.	\$175.00	1.0	\$175.00
Cummings, Molly	Review testing of impairment COVID-19 screen, cash, restricted cash, two class earning per share (EPS) method, legal letters.	\$175.00	2.0	\$350.00
Hays, Aaron	Continue to perform 2020 10-K financial statement tie-out procedures relating to the undiscounted future lease payments disclosure.	\$175.00	2.0	\$350.00
Keddie, Danny	Document test interest expense.	\$175.00	2.1	\$367.50
Keddie, Danny	Review Form 10-K draft for 2020.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Prepare real estate investment trust testing and uncertain tax position deliverables for review.	\$175.00	0.5	\$87.50
03/21/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss draft 2020 Form 10-K and status of in-process audit procedures.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to cash substantive testing procedures.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures.	\$175.00	4.0	\$700.00
Keddie, Danny	Continue to document test interest expense.	\$175.00	2.5	\$437.50

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/21/2021				
Keddie, Danny	Analyze documentation for impairment indicators of accounting standard codification (ASC) 323 equity method investments.	\$175.00	3.2	\$560.00
Korczyk, Stefanie	Clear notes on test accounts receivable and corresponding reserve.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review test financial statement account variances flagged by the year end flux analysis tool.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review draft 2020 Form 10-K and compile questions to be sent to the A. Cobb and T. Wingo (CBL).	\$175.00	2.7	\$472.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss draft 2020 Form 10-K and status of in-process audit procedures.	\$175.00	0.4	\$70.00
Staat, Jeff	Review impairment memos.	\$175.00	1.5	\$262.50
03/22/2021				
Cummings, Molly	Review draft 2 of the 2020 Form 10-K.	\$175.00	1.6	\$280.00
Cummings, Molly	Review footnote support schedules for the 2020 Form 10-K.	\$175.00	0.5	\$87.50
Cummings, Molly	Review Laredo step 1 undiscounted cash flow testing for impairment.	\$175.00	0.5	\$87.50
Cummings, Molly	Review closed notes related to accounts receivable internal controls and substantive testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review closed notes related to accounts receivable internal controls and substantive testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review updated audit opinions which reflected emphasis of matter paragraph for bankruptcy.	\$175.00	0.2	\$35.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss updates related to the CBL's inquiries from the Securities and Exchange Commission and Department of Justice for the Q4-2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Review results of SEC tests which relate to joint venture reporting for the 2020 10-K filing purposes.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Hays, Aaron	Clear notes relating to testing procedures relating to need for the Company to disclose additional investments.	\$175.00	2.7	\$472.50
Hays, Aaron	Call with S. Korczyk, D. Keddie (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Hays, Aaron	Clear notes relating to cash and restricted cash substantive testing procedures.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures on the fair value of debt footnote.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K tie-out testing procedures on the future principal payments disclosure footnote.	\$175.00	1.7	\$297.50
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to segment information disclosed by CBL.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.7	\$297.50
Hays, Aaron	Send follow-up emails regarding guaranty liabilities to R. Carlton (CBL).	\$175.00	0.3	\$52.50
Hays, Aaron	Send follow-up emails regarding status of legal letters to law firms.	\$175.00	0.3	\$52.50
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss daily goals and audit status.	\$175.00	0.4	\$70.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of 2020 10-K tie-out procedures.	\$175.00	0.3	\$52.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Kelley, S. Korczyk, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$175.00	0.6	\$105.00
Keddie, Danny	Document test accrued interest expense.	\$175.00	4.0	\$700.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of 2020 10-K tie-out procedures.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with A. Houghton (CBL) to discuss Outlets at Laredo Impairment entry.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, Master Maps tasks.	\$175.00	0.4	\$70.00
Keddie, Danny	Review master maps documentation.	\$175.00	1.2	\$210.00
Keddie, Danny	Test fair value testing for impairment of outlets at Laredo.	\$175.00	2.5	\$437.50
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Keddie, Danny	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, J. Kelley, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss accounting treatment for guarantees and updates on open audit requests.	\$175.00	0.7	\$122.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Korczyk, Stefanie	Prepare agenda for focused support program closing call to be held on March 23, 2021.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Prepare tie out workbook for condensed combined financial statements included in note 2 of the company's consolidated financial statements included in 2020 Form 10-K.	\$175.00	1.3	\$227.50
Korczyk, Stefanie	Prepare updates to the listing of open questions and audit requests.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Clear notes on test financial statement account variances flagged by the year end flux analysis tool.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Update draft independent auditor opinions for emphasis of matter paragraph regarding bankruptcy proceedings.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with D. Keddie, A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss audit tasks to be completed (i.e. tie out of debtor only cash flow disclosure, SEC checklist).	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Obtain status updates from CBL team members and compile listing of tasks to be assigned to F. Saucedo and D. Lee (Deloitte).	\$175.00	0.4	\$70.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss daily goals and audit status.	\$175.00	0.4	\$70.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Sanghvi, Jiten	Review documents received for the valuation of Laredo shopping center as part of impairment testing to support the audit.	\$175.00	0.7	\$122.50
Saucedo, Felix	Tie out financial statement - footnote 16 "contingencies".	\$175.00	1.5	\$262.50
Saucedo, Felix	Tie out financial statement - footnote 17 "fair value measurements".	\$175.00	2.7	\$472.50
Saucedo, Felix	Tie out financial statement - footnote 19 "employee benefit plans".	\$175.00	0.7	\$122.50
Saucedo, Felix	Call with D. Keddie (Deloitte) to discuss audit status, Master Maps tasks.	\$175.00	0.4	\$70.00
Saucedo, Felix	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Saucedo, Felix	Conclude and report the master map - Public Company Accounting Oversight Board substantive.	\$175.00	3.0	\$525.00
Smith, Wyn	Review impairment guided risk assessment (GRA), process flow documents - focused support program (FSP).	\$175.00	1.2	\$210.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss updates related to the CBL's inquiries from the Securities and Exchange Commission and Department of Justice for the Q4-2020.	\$175.00	0.4	\$70.00
Staat, Jeff	Review financial statement 10K of 2020.	\$175.00	1.2	\$210.00
03/23/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss status of in-process audit procedures, open audit requests, assessment of audit findings.	\$175.00	0.4	\$70.00
Cummings, Molly	Review Q4 2020 and year-to-date 2020 variance analysis for statement of income and balance sheet.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Cummings, Molly	Review revised testing related to interest expense and accrued interest comparing to Form 10-K presentation for 2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Draft memo on Securities and Exchange Commission and Department of Justice updates for the Q4-20.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with A. Cobb (CBL), S. Korczyk, D. Keddie (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss impairment indicators for Accounting Standard Codification (ASC) 323 for equity method investments.	\$175.00	0.6	\$105.00
Cummings, Molly	Call with D. Keddie, S. Korczyk, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Cummings, Molly	Review closed notes on cash and restricted cash.	\$175.00	0.2	\$35.00
Hays, Aaron	Update independence confirmation workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Update noncontrolling interest narrative workpaper for common unit conversion details.	\$175.00	0.6	\$105.00
Hays, Aaron	Perform "information produced by the entity" testing procedures for mall trend analysis workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of the fair value of debt disclosure and segments analysis.	\$175.00	0.4	\$70.00
Hays, Aaron	Call with T. Wingo (CBL) to discuss questions over 2020 10-K disclosures.	\$175.00	0.3	\$52.50
Hays, Aaron	Clear notes relating to fair value of debt 2020 10-K footnote testing procedures.	\$175.00	0.3	\$52.50

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Hays, Aaron	Clear notes relating to future fixed lease payments and future principal payment footnotes testing.	\$175.00	0.8	\$140.00
Hays, Aaron	Continue to perform 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures relating to segments information disclosed in the footnotes of the financial statements.	\$175.00	2.2	\$385.00
Hays, Aaron	Update mall trend analysis workpaper for 2020 10-K footnote testing procedures.	\$175.00	3.7	\$647.50
Hays, Aaron	Update schedule A common shares and units outstanding confirmation and tie out to respective workpapers.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss impairment indicators for Accounting Standard Codification (ASC) 323 for equity method investments.	\$175.00	0.6	\$105.00
Keddie, Danny	Review cash testing note clearance.	\$175.00	0.6	\$105.00
Keddie, Danny	Test fair value testing for impairment of Greenbrier Mall as of 12/31/2020.	\$175.00	1.8	\$315.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Keddie, Danny	Document reconsideration events for joint ventures.	\$175.00	4.0	\$700.00
Keddie, Danny	Continue to test fair value testing for impairment of outlets at Laredo.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk, M. Cummings (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of the fair value of debt disclosure and segments analysis.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Houghton, A. Cobb (CBL) to discuss budgets for 2021 net operating income for impairment.	\$175.00	0.4	\$70.00
Keddie, Danny	Continue to document reconsideration events for joint ventures.	\$175.00	1.6	\$280.00
Keddie, Danny	Continue to document test accrued interest expense.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Review test fair value of debt disclosure per Note 17 of the Company's financial statement footnotes.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Email requests to R. Carlton (CBL) regarding information regarding footnote 2 debtor only financial statements.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb, R. Carlton, T. Overly (CBL) to discuss assessment of audit findings.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss additional questions on tie out of debtor only cash flow disclosure.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss tie out of debtor only cash flow disclosure.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss status of in-process audit procedures, open audit requests, assessment of audit findings.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Saucedo, Felix	Review the following master map - subsequent events.	\$175.00	0.8	\$140.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Saucedo, Felix	Continue to conclude and report the master map - 2001A Public Company Accounting Oversight Board.	\$175.00	4.0	\$700.00
Saucedo, Felix	Conclude and report the master map - Public Company Accounting Oversight Board substantive.	\$175.00	4.4	\$770.00
Smith, Wyn	Call with M. Cummings, D. Keddie, S. Korczyk, L. Snodgrass (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Smith, Wyn	Review the audit documentation concerning the teams assessment of management's identification of impairment indicators.	\$175.00	0.8	\$140.00
Snodgrass, Lori	Call with M. Cummings, D. Keddie, S. Korczyk, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Staat, Jeff	Continue to review financial statement 10K of 2020.	\$175.00	1.6	\$280.00
03/24/2021				
Connelly, Christopher	Tie notes (balance sheet, statement of operations, consolidated equity).	\$175.00	2.1	\$367.50
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Cummings, Molly	Review summary of call held with L. Snodgrass (Deloitte), M. Baughman, A. Lipson (King and Spalding) which are Securities and Exchange Commission (SEC) counsel to the Audit Committee of CBL.	\$175.00	0.4	\$70.00
Cummings, Molly	Review CBL management discussion and analysis section of 2020 Form 10-K.	\$175.00	1.1	\$192.50
Cummings, Molly	Review fraud specialist group findings memo for CBL 2020 audit.	\$175.00	0.2	\$35.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with I. Perez, D. Keddie, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00
Hays, Aaron	Identify outstanding items to be done for the remainder of the FY2020 audit.	\$175.00	0.7	\$122.50
Hays, Aaron	Update 2020 10-K in the 10-K tie-out tool for the new draft of the 2020 10-K.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Lee, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes to 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.0	\$175.00
Hays, Aaron	Clear notes relating to guaranty liability substantive testing procedures.	\$175.00	4.0	\$700.00
Hays, Aaron	Perform form 10-K 2020 tie-out procedures as it relates to noncontrolling interest disclosures.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform form 10-K 2020 tie-out procedures pertaining to segment disclosures.	\$175.00	1.3	\$227.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures for footnote disclosures.	\$175.00	1.1	\$192.50
Keddie, Danny	Review note clearance on guarantees testing.	\$175.00	0.7	\$122.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Keddie, Danny	Test fair value testing for impairment of Greenbrier Mall.	\$175.00	3.8	\$665.00
Keddie, Danny	Test fair value testing for impairment of Park Plaza Mall as of 12/31/2020.	\$175.00	2.2	\$385.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss open audit requests and progression of engagement team procedures planned for 3/24/2021.	\$175.00	0.5	\$87.50
Keddie, Danny	Document test reconsideration events for joint ventures.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Cobb, T. Wingo (CBL), S. Korczyk (Deloitte) to continue to discuss accounting treatment for guarantees.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with D. Lee (Deloitte) to discuss Securities and Exchange Commission (SEC), generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, master maps open items.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Keddie, Danny	Review Board Minutes subsequent to 12/31/2020.	\$175.00	1.0	\$175.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss open audit requests and progression of engagement team procedures planned for 3/24/2021.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with I. Perez, D. Keddie, M. Cummings (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL), D. Keddie (Deloitte) to continue to discuss accounting treatment for guarantees.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Analyze management's disclosure regarding substantial doubt about the Company's ability to continue as a going concern.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Respond to email from A. Cobb (CBL) regarding questions about fee structure updates to presented to the Audit Committee.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Send draft 2020 Form 10-K to J. Staat, E. Bozeman, S. Harrison, M. Sullivan (Deloitte) to coordinate reviews of specific sections of the draft document.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss accounting treatment for guarantees and updates on open audit requests.	\$175.00	0.7	\$122.50
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Saucedo, Felix	Tie out financial statement - list items still outstanding.	\$175.00	4.1	\$717.50
Saucedo, Felix	Upload and sign-off on subsequent events minutes.	\$175.00	1.0	\$175.00
Saucedo, Felix	Call with D. Keddie (Deloitte) to discuss audit status, master maps open items.	\$175.00	0.8	\$140.00
Saucedo, Felix	Tie out financial statement - footnote 20 "subsequent events".	\$175.00	1.1	\$192.50
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Lee, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Saucedo, Felix	Tie out financial statement - footnote 18 "share-based compensation".	\$175.00	2.1	\$367.50
Snodgrass, Lori	Call with M. Cummings (Deloitte), M. Baughman, A. Lipson (King and Spalding) related to the chief financial officer bankruptcy declaration.	\$175.00	1.0	\$175.00
Staat, Jeff	Continue to review financial statement 10K of 2020.	\$175.00	1.4	\$245.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss updates to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with I. Perez, B. Roth, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00
Cummings, Molly	Discuss with S. Korczyk (Deloitte) regarding draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.8	\$140.00
Hays, Aaron	Generate list of outstanding questions for T. Wingo (CBL) in relation to the 2020 10-K financial statement tie-out.	\$175.00	0.9	\$157.50
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of the tie-out of the 2020 10-K financial statements.	\$175.00	1.2	\$210.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to fixed vs. variable lease revenues.	\$175.00	0.9	\$157.50
Hays, Aaron	Perform form 10-K 2020 tie-out procedures pertaining to footnote disclosures.	\$175.00	2.1	\$367.50
Hays, Aaron	Continue to perform form 10-K 2020 tie-out procedures pertaining to segment disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Test procedures over unconsolidated affiliates' default interest testing.	\$175.00	2.6	\$455.00
Hays, Aaron	Continue to test procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.8	\$315.00
Keddie, Danny	Test fair value testing for impairment of Park Plaza.	\$175.00	2.4	\$420.00
Keddie, Danny	Co-ordinate with A. Mangal (Deloitte) for latest appraisals and argus files for impairment test Eastgate Mall, Greenbrier Mall and Park Plaza.	\$175.00	1.0	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of the tie-out of the 2020 10-K financial statements.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss open audit requests and the accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with D. Lee (Deloitte) to discuss questions on SEC and generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, CBL permanent file.	\$175.00	0.2	\$35.00
Keddie, Danny	Continue to test fair value testing for impairment of Park Plaza.	\$175.00	1.6	\$280.00
Keddie, Danny	Pull loan agreements for default testing.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss open audit requests and the accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss assessment of accounts receivables reserve testing.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with I. Perez, B. Roth, M. Cummings (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with T. Overly, R. Carlton (CBL), A. Meriwether (Deloitte) to discuss assessment of accounts receivables reserve findings.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Discuss with M. Cummings (Deloitte) regarding draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.8	\$140.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Korczyk, Stefanie	Prepare submission of record of issuance requests and final issuance instructions on New York Stock Exchange (NYSE) letter and non-integrated audit engagement letter.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Address notes on 2020 annual audit committee presentation to communicate the results of our audits.	\$175.00	1.5	\$262.50
Korczyk, Stefanie	Address notes related to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	2.2	\$385.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss updates to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.3	\$52.50
Meriwether, Anna	Call with T. Overly, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss assessment of accounts receivables reserve findings.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss assessment of accounts receivables reserve error testing.	\$175.00	0.5	\$87.50
Roth, Brian	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00
Saucedo, Felix	Tie out financial statement - work on outstanding items.	\$175.00	1.3	\$227.50
Saucedo, Felix	Call with D. Keddle (Deloitte) to discuss audit status, CBL permanent file.	\$175.00	0.2	\$35.00
Saucedo, Felix	Prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	4.0	\$700.00
Saucedo, Felix	Review the following master maps - Public Company Accounting Oversight Board, subsequent events, Public Company Accounting Oversight Board substantive.	\$175.00	1.4	\$245.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Saucedo, Felix	Continue to tie out financial statement - list items still outstanding.	\$175.00	2.2	\$385.00
Staat, Jeff	Review impairment workpapers.	\$175.00	1.5	\$262.50
03/26/2021				
Cummings, Molly	Review subsequent events minutes of the Board of Director and Audit Committee.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of testing over unconsolidated affiliates in loan default.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, A. Meriwether, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Hays, Aaron	Continue to perform form 10-K 2020 tie-out procedures pertaining to footnote disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform testing procedures over unconsolidated affiliates' default interest testing.	\$175.00	2.8	\$490.00
Hays, Aaron	Continue to perform testing procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.9	\$332.50
Hays, Aaron	Continue to test procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of testing over unconsolidated affiliates in loan default.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with A. Houghton, A. Cobb (CBL) to discuss budget process 2021 net operating income for impairment.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/26/2021				
Keddie, Danny	Review master map note clearance.	\$175.00	0.8	\$140.00
Keddie, Danny	Email A. Hays, F. Saucedo (Deloitte) regarding open items on form 10-K 2020 tie out.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss open audit requests CBL 2020 10-K audit committee presentation, fixed asset impairment.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Prepare audit committee package to the Company for distribution to the audit committee in advance of March 29, 2021 meeting.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss open audit requests CBL 2020 10-K audit committee presentation, fixed asset impairment.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings, A. Meriwether, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Saucedo, Felix	Prepare Q4 2020 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	2.0	\$350.00
Saucedo, Felix	Call with M. Cummings, M. Cummings, A. Hays and S. Korczyk (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.3	\$52.50
Saucedo, Felix	Prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	1.1	\$192.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/26/2021				
Staat, Jeff	Continue to review impairment workpapers.	\$175.00	1.2	\$210.00
03/27/2021				
Cummings, Molly	Review testing of guarantees footnote data covering maturity dates, maximum obligation, percentage of debt.	\$175.00	0.5	\$87.50
Cummings, Molly	Review Eastgate impairment testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review Park Plaza impairment testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review summary memo for the 2020 CBL Audit.	\$175.00	0.2	\$35.00
Cummings, Molly	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss accounting treatment of debt issuance costs and 2020 Form 10-K reporting timeline.	\$175.00	0.5	\$87.50
Cummings, Molly	Research various 2020 10-K filings of competitor retail real estate investment trust to gather data for preparation of CBL critical audit matters disclosure in audit opinion.	\$175.00	0.4	\$70.00
Cummings, Molly	Review CBL segments memo and chief operating decision maker (CODM) package for 12/31/20.	\$175.00	0.2	\$35.00
Cummings, Molly	Review closed notes on unconsolidated affiliates testing.	\$175.00	0.3	\$52.50
Cummings, Molly	Review testing of the fair value of debt footnote information.	\$175.00	0.2	\$35.00
Cummings, Molly	Review testing over reconsideration events of variable interest entities as of 12/31/20.	\$175.00	1.0	\$175.00
Cummings, Molly	Review Greenbrier impairment testing.	\$175.00	0.7	\$122.50
Cummings, Molly	Review Laredo impairment testing.	\$175.00	0.5	\$87.50
Cummings, Molly	Review legal letter from attorney to CBL.	\$175.00	0.1	\$17.50
Cummings, Molly	Review master maps for reporting and substantive testing of CBL.	\$175.00	0.4	\$70.00
Hays, Aaron	Document internal controls over financial reporting.	\$175.00	1.2	\$210.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/27/2021				
Korczyk, Stefanie	Review cash flow workbook.	\$175.00	2.3	\$402.50
Korczyk, Stefanie	Address notes and add final disclosure language to assessment of going concern consultation memo for the year ended December 31, 2020.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings (Deloitte) to discuss accounting treatment of debt issuance costs and 2020 Form 10-K reporting timeline.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Document the results of the fraud risk survey questionnaire.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Prepare audit summary memo documenting results of audits in accordance with the standards of the public company accounting oversight board.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Clear notes on guided risk assessment and substantive testing related to the Company's investments in unconsolidated affiliates.	\$175.00	0.2	\$35.00
Staat, Jeff	Review opinions and clear notes.	\$175.00	1.1	\$192.50
03/28/2021				
Cummings, Molly	Review related party matrix, related party memo and associated CBL policy.	\$175.00	0.2	\$35.00
Hays, Aaron	Document internal controls relating to need for the Company to disclose additional investments.	\$175.00	0.6	\$105.00
Hays, Aaron	Document internal controls over segment information disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Document internal controls over the review of the financial statements and related disclosures.	\$175.00	2.5	\$437.50
Korczyk, Stefanie	Prepare evaluation of misstatements and deficiencies in internal controls.	\$175.00	1.0	\$175.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss timing of 2020 Form 10-K filing and topics of discussion for upcoming audit committee meeting.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/28/2021				
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to update and discuss listing of outstanding audit requests to be shared with CBL and status of remaining workpapers.	\$175.00	1.1	\$192.50
03/29/2021				
Cummings, Molly	Review replies received from individuals working on CBL to confirm independence.	\$175.00	0.3	\$52.50
Cummings, Molly	Review segment disclosure results by geography and tiers for Form 10-K 2020.	\$175.00	0.3	\$52.50
Cummings, Molly	Review testing of encumbered assets figure within the debt footnote of the CBL Form 10-K 2020.	\$175.00	0.2	\$35.00
Cummings, Molly	Review the schedule of uncorrected misstatements of CBL for 2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Review related party matrix, policy memo.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Cummings, Molly	Review US generally accepted accounting principles (GAAP), Securities and Exchange Commission (SEC) checklist to identify missing disclosures in the CBL 2020 Form 10-K.	\$175.00	0.8	\$140.00
Cummings, Molly	Clear notes related to the fair value of debt testing.	\$175.00	0.1	\$17.50
Cummings, Molly	Meeting with S. Korczyk, J. Staat (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Cummings, Molly	Meeting with S. Korczyk, M. Scalese (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$175.00	1.9	\$332.50
Cummings, Molly	Review internal legal letter for CBL in connection with 2020 audit.	\$175.00	0.1	\$17.50
Cummings, Molly	Review mutuality of interest testing.	\$175.00	0.1	\$17.50
Hays, Aaron	Continue to document internal controls over the review of the financial statements and related disclosures.	\$175.00	1.1	\$192.50
Hays, Aaron	Continue to document internal controls over the review of the financial statements and related disclosures.	\$175.00	2.6	\$455.00
Hays, Aaron	Update segments analysis workpaper to reflect post-impairment entry.	\$175.00	0.8	\$140.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K tie-out procedures.	\$175.00	3.1	\$542.50
Hays, Aaron	Update litigation for FY 2020 litigation activity.	\$175.00	2.8	\$490.00
Hays, Aaron	Clear notes relating to need for the Company to disclose additional investments.	\$175.00	0.9	\$157.50
Keddie, Danny	Document appraisal testing for Park Plaza Mall.	\$175.00	2.5	\$437.50
Keddie, Danny	Document GAAP checklist.	\$175.00	0.9	\$157.50
Keddie, Danny	Document SEC Checklist.	\$175.00	0.9	\$157.50
Keddie, Danny	Call with S. Korczyk, M. Cummings, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Keddie, Danny	Call with S. Korczyk (Deloitte) to update and discuss listing of outstanding audit requests to be shared with CBL and status of remaining workpapers.	\$175.00	1.1	\$192.50
Korczyk, Stefanie	Address notes on assessment of misstatements and fraud risk survey questionnaire results.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Review segment reporting geography and tiers analysis.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review tie out and test schedule III to be included in the Company's Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Continue to address notes related to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Continue to prepare evaluation of misstatements and deficiencies in internal controls.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss outstanding accounts receivable items.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte), T. Overly, R. Carlton (CBL) to discuss outstanding accounts receivables items.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Prepare memo documenting summary of audit procedures related to income taxes and real estate investment trust compliance.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Prepare notes for presentation to the audit committee regarding results of the FY2020 audits.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Korczyk, Stefanie	Review test accounts receivable and corresponding reserve.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review legal inquiry response provided to Deloitte by the Company's internal counsel J. Curry (CBL).	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Meeting with M. Cummings, J. Staat (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Meeting with M. Cummings, M. Scalese (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$175.00	1.9	\$332.50
Korczyk, Stefanie	Prepare documentation for tax specialist approval of audit summary memo.	\$175.00	0.2	\$35.00
Meriwether, Anna	Close cash flow notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss outstanding accounts receivables items.	\$175.00	0.3	\$52.50
Meriwether, Anna	Call with S. Korczyk (Deloitte), T. Overly, R. Carlton (CBL) to discuss outstanding accounts receivables items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Close accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Sanghvi, Jiten	Review findings exhibit and research/analysis pertaining to valuation of The Outlet Shoppes at Laredo for Impairment as part of entity's financial statement audit.	\$175.00	2.5	\$437.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Saucedo, Felix	Continue to create and edit the 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	1.0	\$175.00
Saucedo, Felix	Transfer agreements/amendments/memos in the permanent file 2020 to D. Keddie (Deloitte).	\$175.00	1.0	\$175.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Staat, Jeff	Meeting with M. Cummings, S. Korczyk (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00
03/30/2021				
Cummings, Molly	Review internal control design and implementation testing on segment footnote disclosure.	\$175.00	0.4	\$70.00
Cummings, Molly	Review testing of Schedule III to 2020 Form 10-K.	\$175.00	0.4	\$70.00
Cummings, Molly	Address notes on declaration consultation memo.	\$175.00	0.8	\$140.00
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Cummings, Molly	Review closed notes on accounts receivable.	\$175.00	0.3	\$52.50
Cummings, Molly	Review impairment summary memo.	\$175.00	0.7	\$122.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/30/2021				
Hays, Aaron	Clear notes relating to schedule III footnote tie out testing procedures.	\$175.00	2.1	\$367.50
Hays, Aaron	Clear notes relating to testing over default loans relating to unconsolidated affiliates.	\$175.00	1.7	\$297.50
Hays, Aaron	Update equity and noncontrolling interest rollforward testing workpapers.	\$175.00	2.1	\$367.50
Hays, Aaron	Update mall trend analysis workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Clear notes relating to internal controls over segments analysis review.	\$175.00	0.6	\$105.00
Hays, Aaron	Update testing workpapers and rollforward workpapers based on updated leadsheets and general ledger numbers.	\$175.00	2.8	\$490.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Keddie, Danny	Document appraisal testing for Eastgate Mall.	\$175.00	2.5	\$437.50
Keddie, Danny	Document mutuality of interest for uncertain tax positions.	\$175.00	1.6	\$280.00
Keddie, Danny	Email M. Cummings, S. Korczyk (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Keddie, Danny	Document budget operating effectiveness testing.	\$175.00	3.0	\$525.00
Korczyk, Stefanie	Clear notes on evaluation of misstatements and audit summary memo.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review annual controls over segments reporting.	\$175.00	0.9	\$157.50
Korczyk, Stefanie	Address notes related to draft critical audit matters.	\$175.00	3.2	\$560.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/30/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Review tie out and test schedule III to be included in the Company's 2020 Form 10-K.	\$175.00	0.3	\$52.50
Meriwether, Anna	Test accounts receivables error notes and follow-ups with T. Overly (CBL).	\$175.00	4.0	\$700.00
Meriwether, Anna	Update cash flow and property rollforward for updated entries.	\$175.00	4.0	\$700.00
Sanghvi, Jiten	Review findings memo and scoping memo pertaining to valuation of The Outlet Shoppes at Laredo for impairment as part of entity's financial statement audit.	\$175.00	2.5	\$437.50
03/31/2021				
Cummings, Molly	Review closed notes on impairment workpapers covering Laredo, Park Plaza, Greenbrier, Eastgate.	\$175.00	2.0	\$350.00
Cummings, Molly	Review testing of unconsolidated affiliate default interest testing.	\$175.00	1.0	\$175.00
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss Form 10-K 2020 open items.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with D. Keddie, W. Smith (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Cummings, Molly	Draft critical audit matters for 2020 Form 10-K auditor opinions.	\$175.00	1.5	\$262.50
Hays, Aaron	Update depreciation expense testing workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Update earnings per share testing workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Continue to update equity and noncontrolling interest rollforward testing workpapers.	\$175.00	1.7	\$297.50
Hays, Aaron	Update internal controls over segments analysis controls workpaper.	\$175.00	0.3	\$52.50
Hays, Aaron	Update property rollforward testing workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Update schedule 3 footnote tie out testing workpaper.	\$175.00	0.6	\$105.00
Hays, Aaron	Update the fair value of debt footnote tie out testing workpaper.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to legal assessment memo.	\$175.00	3.1	\$542.50
Hays, Aaron	Update workpaper relating to testing for Company to disclose additional investments.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with S. Korczyk, M. Cummings, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Keddie, Danny	Call with A. Hays, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss Form 10-K 2020 open items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings, W. Smith (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Keddie, Danny	Document appraisal testing for Greenbrier Mall.	\$175.00	3.0	\$525.00
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$175.00	2.0	\$350.00
Keddie, Danny	Review updated form 10-K 2020.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Prepare documentation of focused support program concluding call held on March 23, 2021.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Review documentation of internal and external legal responses and litigation matters identified and outstanding.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review test the Company's evaluation of accounts receivable misstatement.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review updates to cash flow workbook and clear existing review comments.	\$175.00	1.5	\$262.50
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Meriwether, Anna	Continue to close cash flow notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close cash flow notes and tie outs.	\$175.00	4.0	\$700.00
Smith, Wyn	Call with M. Cummings, D. Keddie (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Subtotal for Out of Scope Audit Services:			727.1	\$127,242.50
<i>Preparation of Fee Applications</i>				
03/08/2021				
Gutierrez, Dalia	Pull February 2021 data in preparation for the monthly fee application.	\$175.00	1.0	\$175.00
03/11/2021				
Valsangkar, Aniket	Continue to review November, 2020 to February, 2021 fee for fee application.	\$175.00	3.9	\$682.50
Valsangkar, Aniket	Review November, 2020 to February, 2021 fee for fee application.	\$175.00	4.1	\$717.50
03/12/2021				
Valsangkar, Aniket	Review November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	2.0	\$350.00
03/15/2021				
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
03/16/2021				
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	4.3	\$752.50
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	3.2	\$560.00
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	1.5	\$262.50

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/17/2021				
Trivedi, Sanyam	Review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	4.0	\$700.00
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	3.2	\$560.00
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	2.8	\$490.00
03/18/2021				
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	3.5	\$612.50
03/22/2021				
Veerabomma, Chandra	Review November, 2020 to February, 2021 time entries for fee application.	\$175.00	4.2	\$735.00
03/23/2021				
Veerabomma, Chandra	Review November, 2020 to February, 2021 time entries for fee application.	\$175.00	3.8	\$665.00
04/01/2021				
Tomar, Arzoo	Continue to finalize fees for Nov'20 -Feb 2021 for fee application including meeting matching.	\$175.00	2.9	\$507.50
Tomar, Arzoo	Finalize fees for Nov'20-Feb 2021 for fee application including meeting matching.	\$175.00	3.6	\$630.00
04/05/2021				
Tomar, Arzoo	Finalize fees for Nov'20-Feb 2021 for fee application.	\$175.00	1.3	\$227.50
Tomar, Arzoo	Continue to finalize fees for Nov'20 -Feb 2021 for fee application.	\$175.00	1.2	\$210.00
04/07/2021				
Gutierrez, Dalia	Pull March 2021 data in preparation for the monthly fee application.	\$175.00	0.5	\$87.50
04/08/2021				
Trivedi, Sanyam	Continue to review fees for March , 2021 for fee application preparation.	\$175.00	1.7	\$297.50

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/08/2021				
Trivedi, Sanyam	Continue to review fees for March, 2021 for fee application preparation.	\$175.00	1.1	\$192.50
Trivedi, Sanyam	Review fees for March, 2021 for fee application preparation.	\$175.00	2.9	\$507.50
Trivedi, Sanyam	Continue to review fees for March, 2021 for fee application preparation.	\$175.00	2.8	\$490.00
04/14/2021				
Tomar, Arzoo	Continue to review fees for March 2021 for fee application preparation.	\$175.00	1.8	\$315.00
Tomar, Arzoo	Review fees for March 2021 for fee application preparation.	\$175.00	2.2	\$385.00
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	2.4	\$420.00
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.3	\$402.50
04/15/2021				
Veerabomma, Chandra	Continue to finalize February 2021 for fee application, including sending follow-up emails to the engagement on outstanding responses.	\$175.00	2.9	\$507.50
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.4	\$420.00
04/20/2021				
Veerabomma, Chandra	Continue to review March 2021 fee detail for fee application.	\$175.00	1.4	\$245.00
Veerabomma, Chandra	Review March 2021 fee detail for fee application.	\$175.00	2.6	\$455.00
04/22/2021				
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	3.3	\$577.50
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.7	\$472.50
04/23/2021				
Veerabomma, Chandra	Continue to finalize fee for November 1, 2020 through February 28, 21 fee application, including meeting matchings.	\$175.00	2.3	\$402.50

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Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/23/2021				
Veerabomma, Chandra	Continue to finalize fee for November 1, 2020 through February 28, , 21 fee application, including meeting matchings.	\$175.00	2.6	\$455.00
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	3.6	\$630.00
04/27/2021				
Tomar, Arzoo	Continue to finalize fees for March 2021 for fee application including meeting matchings.	\$175.00	1.8	\$315.00
Tomar, Arzoo	Finalize fees for March 2021 for fee application including meeting matchings.	\$175.00	2.2	\$385.00
04/28/2021				
Tomar, Arzoo	Finalize fees for March 2021 for fee application.	\$175.00	2.3	\$402.50
Tomar, Arzoo	Continue to finalize fees for March 2021 for fee application.	\$175.00	1.7	\$297.50
Subtotal for Preparation of Fee Applications:			112.0	\$19,600.00
Total			2,559.9	\$173,307.50

Recapitulation

Name	Rate	Hours	Fees
Cummings, Molly	\$600.00	9.4	\$5,640.00
Kelley, James	\$600.00	1.8	\$1,080.00
Mano, Patrice	\$600.00	3.4	\$2,040.00
Sasso, Tony	\$600.00	0.4	\$240.00
Scalese, Mark	\$600.00	4.2	\$2,520.00
Snodgrass, Lori	\$600.00	1.8	\$1,080.00
Sullivan, Mike	\$600.00	6.3	\$3,780.00
Auyeung, Tungjun	\$500.00	3.1	\$1,550.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2021 - April 30, 2021

Recapitulation

Name	Rate	Hours	Fees
Johnson, Pat	\$500.00	6.0	\$3,000.00
Korczyk, Stefanie	\$500.00	3.6	\$1,800.00
Keddie, Danny	\$450.00	8.3	\$3,735.00
Connelly, Christopher	\$175.00	17.9	\$3,132.50
Cummings, Molly	\$175.00	55.5	\$9,712.50
Edwards, Amy A	\$175.00	2.0	\$350.00
Grundberg, Ryan	\$175.00	3.2	\$560.00
Gutierrez, Dalia	\$175.00	1.5	\$262.50
Hays, Aaron	\$175.00	180.1	\$31,517.50
Keddie, Danny	\$175.00	122.0	\$21,350.00
Korczyk, Stefanie	\$175.00	82.4	\$14,420.00
Mano, Patrice	\$175.00	1.0	\$175.00
Meriwether, Anna	\$175.00	160.0	\$28,000.00
Roth, Brian	\$175.00	0.6	\$105.00
Sanghvi, Jiten	\$175.00	5.7	\$997.50
Saucedo, Felix	\$175.00	76.9	\$13,457.50
Smith, Wyn	\$175.00	2.7	\$472.50
Snodgrass, Lori	\$175.00	1.7	\$297.50
Staat, Jeff	\$175.00	14.0	\$2,450.00
Tomar, Arzoo	\$175.00	21.0	\$3,675.00
Trivedi, Sanyam	\$175.00	22.0	\$3,850.00
Valsangkar, Aniket	\$175.00	31.0	\$5,425.00
Veerabomma, Chandra	\$175.00	36.5	\$6,387.50
Vijayapurkar, Vallabh Chandramouli	\$175.00	1.4	\$245.00
Bell, Caleb	\$0.00	22.8	\$0.00
Cummings, Molly	\$0.00	67.8	\$0.00
Grundberg, Ryan	\$0.00	257.0	\$0.00
Gu, Meg	\$0.00	0.1	\$0.00
Gupta, Neha	\$0.00	15.0	\$0.00

CBL & Associates**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

February 01, 2021 - April 30, 2021

Recapitulation

Name	Rate	Hours	Fees
Hays, Aaron	\$0.00	302.5	\$0.00
James, Kuruvilla	\$0.00	3.0	\$0.00
Johnson, Pat	\$0.00	0.8	\$0.00
Keddie, Danny	\$0.00	176.0	\$0.00
Korczyk, Stefanie	\$0.00	107.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	\$0.00	180.1	\$0.00
Lee, Daniel	\$0.00	24.6	\$0.00
Mangal, Aastha	\$0.00	39.0	\$0.00
Meriwether, Anna	\$0.00	270.5	\$0.00
Nicholson, Sean	\$0.00	90.9	\$0.00
Perez Zaldivar, Ignacio	\$0.00	0.9	\$0.00
Sanghvi, Jiten	\$0.00	0.5	\$0.00
Sanwaria, Shekhar	\$0.00	0.6	\$0.00
Scheibel, Patrick	\$0.00	0.4	\$0.00
Sikand, Prerna	\$0.00	4.3	\$0.00
Solomon, John	\$0.00	3.0	\$0.00
Staat, Jeff	\$0.00	5.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	\$0.00	58.3	\$0.00
Vuthem, bhavana	\$0.00	8.0	\$0.00
Williams, Bryan	\$0.00	1.0	\$0.00
Wilmer, William	\$0.00	13.1	\$0.00
Wright, Austin	\$0.00	12.0	\$0.00
Zotti, Bill	\$0.00	7.7	\$0.00