

Deloitte & Touche LLP
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 Facsimile: 404.631.8286
 Mark Scalese

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 THIRD INTERIM FEE APPLICATION OF
 DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITOR FOR THE DEBTORS AND
 DEBTORS-IN-POSSESSION FOR THE PERIOD FROM MAY 1, 2021
THROUGH JULY 31, 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:	5/01/2021	7/31/2021
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:	\$440,360.00
Total professional hours covered by this Application:	1,552.3
Average hourly rate for professionals:	\$283.68
Total paraprofessional fees requested in this Application:	\$19,995.00
Total paraprofessional hours covered by this Application:	96.9
Average hourly rate for paraprofessionals:	\$206.35
Total fees requested in this Application:	\$440,360.00
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$440,360.00
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan status: Effective Date November 1, 2021 [Docket No. 1545]	

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

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <div style="display: flex; justify-content: space-between;"><div style="width: 80%;"><p>In re:</p> <p>CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i>,¹</p><p style="text-align: right;">Debtors.</p></div><div style="width: 10%; text-align: center; font-size: small;">§ § § § § § §</div><div style="width: 10%; vertical-align: top;"><p>Chapter 11</p> <p>Case No. 20-35226 (DRJ)</p> <p>(Jointly Administered)</p></div></div> <hr style="border: 0; border-top: 1px solid black; margin-top: 5px;"/>	
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**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR ALLOWANCE OF COPENATION FOR SERVICES RENDERED INCURRED FOR
THE PERIOD FROM MAY 1, 2021 THROUGH JULY 31, 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://EDF.TXB.USCOURTS.GOV/](https://EDF.TXB.USCOURTS.GOV/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVLIDGES, 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:	Effective as of November 1, 2020
Period for which Compensation and Reimbursement is Sought:	May 1, 2021 through July 31, 2021
Total Amount of Fees Requested:	\$ 440,360.00
Amount of Expense Reimbursement Sought	\$ <u>-</u>
Total Amount of Fees and Expense:	<u>\$ 440,360.00</u>
This is an: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final Application	

PRIOR FEE APPLICATIONS SERVICED

Service Date	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	\$ -
10/06/21	05/01/2021 - 05/31/2021	\$ 159,820.00	\$ -	\$ 127,856.00	\$ -
10/12/21	06/01/2021 - 06/30/2021	\$ 155,470.00	\$ -	\$ 124,376.00	\$ -
10/17/21	07/01/2021 - 07/31/2021	\$ 125,070.00	\$ -	\$ 100,056.00	\$ -
10/26/21	08/01/2021 - 08/31/2021	\$ 223,222.50	\$ -	\$ -	\$ -

TOTAL **\$ 1,284,034.50** **\$ -** **\$848,649.60** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/27/2021 Dkt. 1530	11/01/2020 - 01/31/2021	\$ 447,144.50	\$ -	\$ -	\$ -
11/1/2021 Dkt. 1547	02/01/2021 - 04/31/2021	\$ 173,307.50	\$ -	\$ -	\$ -

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

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of May 1, 2021 through July 31, 2021

Professional	Level	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
Scalese, Mark	Partner/Principal	\$250.00	1.7	\$425.00
Korczyk, Stefanie	Senior Manager	\$250.00	1.6	\$400.00
Keddie, Danny	Manager	\$250.00	3.2	\$800.00
Briggs, Alexandra	Senior Consultant	\$250.00	1.0	\$250.00
Grundberg, Ryan	Senior Consultant	\$250.00	29.1	\$7,275.00
Hays, Aaron	Consultant	\$250.00	36.3	\$9,075.00
Reddy, Nimmala	Consultant	\$250.00	16.0	\$4,000.00
Vuthem, Bhavana	Consultant	\$250.00	8.0	\$2,000.00
Professional Subtotal:			96.9	\$24,225.00

Professional	Level	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
Sasso, Tony	Managing Director	\$675.00	0.6	\$405.00
Scalese, Mark	Partner/Principal	\$600.00	3.8	\$2,280.00
Vettese, Stephanie	Managing Director	\$600.00	1.3	\$780.00
Keddie, Danny	Manager	\$450.00	8.4	\$3,780.00
Fleming, Matthew	Senior Manager	\$575.00	6.1	\$3,507.50
Korczyk, Stefanie	Senior Manager	\$500.00	1.5	\$750.00
Sanghvi, Jiten	Senior Manager	\$500.00	1.8	\$900.00
Grundberg, Ryan	Senior Consultant	\$375.00	0.5	\$187.50
Professional Subtotal:			24.0	\$12,590.00

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
Scalese, Mark	Partner/Principal	\$250.00	27.3	\$6,825.00
Snodgrass, Lori	Partner/Principal	\$250.00	1.0	\$250.00
Staat, Jeff	Partner/Principal	\$250.00	4.2	\$1,050.00
Williams, Bryan	Partner/Principal	\$250.00	0.5	\$125.00
Korczyk, Stefanie	Senior Manager	\$250.00	18.6	\$4,650.00
Gupta, Ashita	Manager	\$250.00	13.6	\$3,400.00
Keddie, Danny	Manager	\$250.00	53.7	\$13,425.00
Briggs, Alexandra	Senior Consultant	\$250.00	228.2	\$57,050.00
Grundberg, Ryan	Senior Consultant	\$250.00	230.2	\$57,550.00
Mishra, Chirag	Senior Consultant	\$250.00	23.1	\$5,775.00
Batta, Swapna	Consultant	\$250.00	4.1	\$1,025.00
Hays, Aaron	Consultant	\$250.00	245.1	\$61,275.00
Pramanik, Samiran	Consultant	\$250.00	28.1	\$7,025.00
Reddy, Nimmala	Consultant	\$250.00	18.5	\$4,625.00
Veluri, Pavani	Consultant	\$250.00	17.1	\$4,275.00
Vuthem, Bhavana	Consultant	\$250.00	31.5	\$7,875.00
Zavala, Jasmine	Consultant	\$250.00	80.2	\$20,050.00
Professional Subtotal:			1,025.0	\$256,250.00

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Scalese, Mark	Partner/Principal	\$250.00	0.4	\$100.00
Staat, Jeff	Partner/Principal	\$250.00	1.0	\$250.00
Korczyk, Stefanie	Senior Manager	\$250.00	1.5	\$375.00
Keddie, Danny	Manager	\$250.00	1.0	\$250.00
Soni, Soni	Consultant	\$250.00	2.0	\$500.00
Professional Subtotal:			5.9	\$1,475.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Korczyk, Stefanie	Senior Manager	\$250.00	1.2	\$300.00
Keddie, Danny	Manager	\$250.00	2.1	\$525.00
McDonald, Carisa	Senior Project Controller	\$250.00	21.9	\$5,475.00
McDonald, Carisa	Senior Project Controller	\$175.00	2.9	\$507.50
Gutierrez, Dalia	Project Controller	\$250.00	5.3	\$1,325.00
Gutierrez, Dalia	Project Controller	\$175.00	31.0	\$5,425.00
Tomar, Arzoo	Consultant	\$250.00	3.5	\$875.00
Tomar, Arzoo	Consultant	\$175.00	7.0	\$1,225.00
Trivedi, Sanyam	Consultant	\$250.00	2.0	\$500.00
Veerabomma, Chandra	Consultant	\$250.00	7.8	\$1,950.00
Veerabomma, Chandra	Consultant	\$175.00	15.5	\$2,712.50
Professional Subtotal:			100.2	\$20,820.00

Professional	Level	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
Keddie, Danny	Manager	\$0.00	7.8	\$0.00
Briggs, Alexandra	Senior Consultant	\$0.00	4.6	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	17.5	\$0.00
Hays, Aaron	Consultant	\$0.00	1.0	\$0.00
Professional Subtotal:			30.9	\$0.00

Professional	Level	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
Scalese, Mark	Partner/Principal	\$0.00	7.5	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	7.5	\$0.00
Sanwaria, Shekhar	Managing Director	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	25.9	\$0.00
Keddie, Danny	Manager	\$0.00	60.6	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	70.7	\$0.00
Balasubramanya,	Consultant	\$0.00	3.5	\$0.00
Hays, Aaron	Consultant	\$0.00	46.7	\$0.00
Mangal, Aastha	Consultant	\$0.00	1.5	\$0.00
Saucedo, Felix	Consultant	\$0.00	39.0	\$0.00
Sharma, Jaiyant	Consultant	\$0.00	6.0	\$0.00
Professional Subtotal:			269.4	\$125,000.00
Total	Blended Rate:	\$283.68	1,552.3	\$440,360.00

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of May 1, 2021 through July 31, 2021

Categories	Hours	Fees
Audit Services - FY 2021	96.9	\$24,225.00
Bankruptcy Out of Scope Audit Services	24.0	\$12,590.00
Financial Statement Audit and Related Services (2021)	1,025.0	\$256,250.00
Firm Retention	5.9	\$1,475.00
Preparation of Fee Applications	100.2	\$20,820.00
Q2 2021 Review	30.9	\$0.00
Quarterly Review Services (Q1 2021) - Fixed Fee	269.4	\$125,000.00
Fees Category Subtotal :	1,552.3	\$440,360.00

Deloitte & Touche LLP
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Telephone: 404.220.1048
Facsimile: 404.631.8286
Mark Scalese

Independent Auditor

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

_____	§	
In re:	§	Chapter 11
	§	
CBL & ASSOCIATES	§	Case No. 20-35226 (DRJ)
PROPERTIES, INC., <i>et al.</i> , ¹	§	
Debtors.	§	(Jointly Administered)
	§	

**THIRD INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM MAY 1, 2021 THROUGH JULY 31, 2021**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), independent auditor for the above-captioned 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 May 1, 2021 through and including July 31, 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 \$440,360.00. 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 third 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 \$440,360.00. 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.

Audit Services – FY 2021:

Hours 96.9, Amount \$24,225.00

- Deloitte & Touche participated in internal planning meetings for the FY 2021 audit.
- Deloitte & Touche performed risk assessment procedures and documented planning conclusions related to the FY 2021 audit.

Bankruptcy Out of Scope Services (2021):

Hours 24.0, Amount \$12,590.00

- Deloitte & Touche participated in internal calls to discuss timing and planning for bankruptcy emergence and fresh start accounting.
- Deloitte & Touche participated in external calls with the Debtors to discuss timing and planning for bankruptcy emergence and fresh start accounting.
- Deloitte & Touche participated in external calls with the Debtors and Stout, a third-party firm hired by the Debtors, to assist with bankruptcy emergence and fresh start accounting.

Financial Statement Audit and Related Services (2021):

Hours 1,025.0 Amount \$256,250.00

- Deloitte & Touche participated in internal planning meetings for the FY 2021 audit.
- Deloitte & Touche performed risk assessment procedures and documented planning conclusions related to the FY 2021 audit.
- Deloitte & Touche performed interim audit testing of account balances and transactions.
- Deloitte & Touche performed walkthroughs and documented design and implementation of internal controls over financial reporting.

Preparation of Fee Applications:

Hours 100.2, Amount \$20,820.00

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

Q2 2021 Review:

Hours 30.9, Amount \$0.00

- Deloitte & Touche performed review procedures over the Q2 2021 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Q2 2021 form 10-Q.
- Deloitte & Touche participated in periodic meetings with the Debtors' management regarding support requests and the timing of deliverables.
- Deloitte & Touche participated in periodic internal meetings with the engagement team to review the status of review procedures and discuss transactions that occurred during the quarter.

Quarterly Review Services (Q1 2021) – Fixed Fee:

Hours 269.4, Amount \$125,000.00

- Deloitte & Touche performed review procedures over the Q1 2021 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Q1 2021 form 10-Q.
- Deloitte & Touche participated in periodic meetings with the Debtors' management regarding support requests and the timing of deliverables.
- Deloitte & Touche participated in periodic internal meetings with the engagement team to review the status of review procedures and discuss transactions that occurred during the quarter.

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 \$440,360.00.

13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$283.68.

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.

(Remainder of Page Intentionally Left Blank)

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 \$440,360.00, 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 3, 2021
Atlanta, Georgia

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Mark Scalese

Mark Scalese

Partner

191 Peachtree St, Suite 2000

Atlanta, GA 30303-1749

Telephone: 404.220.1048

Facsimile: 404.631.8286

EXHIBIT A

**Professional Fees for the Fee Period
May 1, 2021 through July 31, 2021**

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
05/17/2021				
Vuthem, bhavana	Prepare rent rolls dashboard.	\$250.00	3.2	\$800.00
05/18/2021				
Vuthem, bhavana	Continue to prepare rent rolls dashboard.	\$250.00	1.9	\$475.00
05/19/2021				
Grundberg, Ryan	Prepare revenue risk assessment for year-end audit (planning).	\$250.00	3.8	\$950.00
Grundberg, Ryan	Prepare miscellaneous items in preparation for 2021 audit including requesting access to general ledger system from client, running general ledger details, set up new audit file.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Continue to perform preliminary risk assessment activities for asset accounts.	\$250.00	1.0	\$250.00
Hays, Aaron	Perform preliminary risk assessment activities for asset accounts.	\$250.00	2.6	\$650.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Perform preliminary risk assessment activities for liability and equity accounts.	\$250.00	3.2	\$800.00
05/20/2021				
Grundberg, Ryan	Prepare expense risk assessment for year-end audit (planning).	\$250.00	3.1	\$775.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Update real estate investment trust industry reports and insider trading reports in the FY2021 CBL & Associates Properties, Inc. file.	\$250.00	2.1	\$525.00
Hays, Aaron	Update audit tool template workpaper.	\$250.00	0.8	\$200.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
05/20/2021				
Hays, Aaron	Perform preliminary risk assessment activities for asset accounts.	\$250.00	0.8	\$200.00
Hays, Aaron	Continue to perform preliminary risk assessment activities for asset accounts.	\$250.00	3.1	\$775.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
Reddy, Nimmala Srikanth	Prepare rent roll analytics.	\$250.00	3.1	\$775.00
05/21/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Perform preliminary risk assessment activities for liability and equity accounts.	\$250.00	3.1	\$775.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss risk assessment and FY2021 audit planning procedures.	\$250.00	1.2	\$300.00
05/24/2021				
Grundberg, Ryan	Prepare revenue risk assessment for year-end audit (planning).	\$250.00	3.6	\$900.00
Grundberg, Ryan	Prepare expenses and other income risk assessment (planning).	\$250.00	3.6	\$900.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss weekly plan for risk assessment and planning procedures.	\$250.00	0.6	\$150.00
Hays, Aaron	Review guidance related to fraud brainstorming discussions.	\$250.00	1.2	\$300.00
Hays, Aaron	Perform risk assessment procedures relating to revenue fraud risks.	\$250.00	2.5	\$625.00
Hays, Aaron	Document risk assessment procedures related to revenue accounts.	\$250.00	3.1	\$775.00
Hays, Aaron	Convert the audit file from auditing system (AS2) to engagement management system (EMS) system.	\$250.00	0.3	\$75.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
05/24/2021				
Hays, Aaron	Call with R. Grundberg, S. Korczyk, D. Keddie (Deloitte) to discuss weekly plan for risk assessment and planning procedures.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with S. Korczyk (Deloitte) to discuss how to convert the audit file into the engagement management system (EMS) system.	\$250.00	0.3	\$75.00
Keddie, Danny	Download rent roll data for FY 2021 analytics.	\$250.00	0.4	\$100.00
Keddie, Danny	Initiate analytical requests for FY 2021.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with R. Grundberg, S. Korczyk, A. Hays (Deloitte) to discuss weekly plan for risk assessment and planning procedures.	\$250.00	0.6	\$150.00
Korczyk, Stefanie	Call with R. Grundberg, D. Keddie, A. Hays (Deloitte) to discuss weekly plan for risk assessment and planning procedures.	\$250.00	0.6	\$150.00
Vuthem, bhavana	Prepare rent rolls dashboard.	\$250.00	2.9	\$725.00
05/25/2021				
Briggs, Alexandra	Call with M. Scalese, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Briggs, M. Scalese, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss risk assessment and fraud discussion procedures.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss risk assessment and fraud discussion procedures.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
05/25/2021				
Hays, Aaron	Call with A. Briggs, M. Scalese, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
Hays, Aaron	Document risk assessment procedures related to expense accounts.	\$250.00	2.7	\$675.00
Hays, Aaron	Document considerations for fraud risk assessment and fraud risk brainstorming discussion.	\$250.00	1.3	\$325.00
Hays, Aaron	Continue to document risk assessment procedures related to expense accounts.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with A. Briggs, M. Scalese, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
Korczyk, Stefanie	Call with A. Briggs, M. Scalese, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
Reddy, Nimmala Srikanth	Prepare rent roll analytics.	\$250.00	1.9	\$475.00
Scalese, Mark	Call with A. Briggs, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss analytic tools to be used in the FY2021 audit and other audit planning items.	\$250.00	1.0	\$250.00
05/26/2021				
Reddy, Nimmala Srikanth	Continue to prepare rent roll analytics.	\$250.00	2.6	\$650.00
Reddy, Nimmala Srikanth	Continue to prepare rent roll analytics.	\$250.00	2.4	\$600.00
Scalese, Mark	Email S. Korczyk, D. Keddie, A. Sasso, M. Sullivan (Deloitte) regarding fresh start accounting and emergence timing.	\$250.00	0.7	\$175.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Audit Services - FY 2021</i>				
05/27/2021				
Grundberg, Ryan	Continue to prepare audit project plan together for CBL 2021 planning.	\$250.00	3.8	\$950.00
Grundberg, Ryan	Prepare audit project plan together for CBL 2021 planning.	\$250.00	3.9	\$975.00
Reddy, Nimmala Srikanth	Continue to prepare rent roll analytics.	\$250.00	3.2	\$800.00
Reddy, Nimmala Srikanth	Continue to prepare rent roll analytics.	\$250.00	2.8	\$700.00
Subtotal for Audit Services - FY 2021:			96.9	\$24,225.00

Bankruptcy Out of Scope Audit Services

06/02/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Scalese (Deloitte) to discuss timing of emergence and fresh start accounting plan.	\$500.00	0.3	\$150.00
Scalese, Mark	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss timing of emergence and fresh start accounting plan.	\$600.00	0.3	\$180.00
06/08/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss timing and accounting and valuation meetings for fresh start accounting.	\$500.00	0.4	\$200.00
06/17/2021				
Keddie, Danny	Call with S. Korczyk (Deloitte), A. Cobb and T. Wingo (CBL) to discuss segments reporting upon bankruptcy emergence.	\$450.00	0.8	\$360.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte), A. Cobb and T. Wingo (CBL) to discuss segments reporting upon bankruptcy emergence.	\$500.00	0.8	\$400.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
06/22/2021				
Fleming, Matthew	Call with D. Keddie, A. Sasso (partial), M. Scalese (Deloitte) to discuss bankruptcy items including plans for emergence and current status of the filing.	\$575.00	0.9	\$517.50
Keddie, Danny	Call with M. Fleming, A. Sasso (partial), M. Scalese (Deloitte) to discuss bankruptcy items including plans for emergence and current status of the filing.	\$450.00	0.9	\$405.00
Sasso, Tony	Call with M. Fleming, D. Keddie, M. Scalese (Deloitte) to discuss bankruptcy items including plans for emergence and current status of the filing.	\$675.00	0.6	\$405.00
Scalese, Mark	Call with M. Fleming, D. Keddie, A. Sasso (partial) (Deloitte) to discuss bankruptcy items including plans for emergence and current status of the filing.	\$600.00	0.9	\$540.00
06/23/2021				
Fleming, Matthew	Call with D. Keddie, M. Scalese (Deloitte), A. Cobb, T. Wingo, T. Overley, A. Houghton (CBL), M. Clark, S. Hills, J. Murphy and L. Lirely (Stout) to discuss plan for fresh start accounting and emergence timing and requirements.	\$575.00	0.8	\$460.00
Fleming, Matthew	Review third amended plan of reorganization and included exhibits.	\$575.00	2.6	\$1,495.00
Keddie, Danny	Call with M. Fleming, M. Scalese (Deloitte), A. Cobb, T. Wingo, T. Overley, A. Houghton (CBL), M. Clark, S. Hills, J. Murphy and L. Lirely (Stout) to discuss plan for fresh start accounting and emergence timing and requirements.	\$450.00	0.8	\$360.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
06/23/2021				
Scalese, Mark	Call with D. Keddie, M. Fleming (Deloitte), A. Cobb, T. Wingo, T. Overley, A. Houghton (CBL), M. Clark, S. Hills, J. Murphy and L. Lirely (Stout) to discuss plan for fresh start accounting and emergence timing and requirements.	\$600.00	0.8	\$480.00
06/24/2021				
Fleming, Matthew	Call with D. Keddie, J. Sanghvi, M. Scalese, S. Vettese (Deloitte), A. Cobb, R. Carlton, J. Khalili, A. Houghton, J. Cope (CBL), M. Clark, J. Easterly, D. Lindstrom (Stout) to discuss plan for fresh start accounting valuations timing, methodology.	\$575.00	1.3	\$747.50
Keddie, Danny	Call with M. Fleming, J. Sanghvi, M. Scalese, S. Vettese (Deloitte), A. Cobb, R. Carlton, J. Khalili, A. Houghton, J. Cope (CBL), M. Clark, J. Easterly, D. Lindstrom (Stout) to discuss plan for fresh start accounting valuations timing, methodology.	\$450.00	1.3	\$585.00
Sanghvi, Jiten	Call with M. Fleming, D. Keddie, M. Scalese, S. Vettese (Deloitte), A. Cobb, R. Carlton, J. Khalili, A. Houghton, J. Cope (CBL), M. Clark, J. Easterly, D. Lindstrom (Stout) to discuss plan for fresh start accounting valuations timing, methodology.	\$500.00	1.3	\$650.00
Sanghvi, Jiten	Call with J. Easterly (Stout) to discuss plan for real property valuations for fresh start accounting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with M. Fleming, D. Keddie, J. Sanghvi, S. Vettese (Deloitte), A. Cobb, R. Carlton, J. Khalili, A. Houghton, J. Cope (CBL), M. Clark, J. Easterly, D. Lindstrom (Stout) to discuss plan for fresh start accounting valuations timing, methodology.	\$600.00	1.3	\$780.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
06/24/2021				
Vettese, Stephanie	Call with M. Fleming, D. Keddie, J. Sanghvi, M. Scalese (Deloitte), A. Cobb, R. Carlton, J. Khalili, A. Houghton, J. Cope (CBL), M. Clark, J. Easterly, D. Lindstrom (Stout) to discuss plan for fresh start accounting valuations timing, methodology.	\$600.00	1.3	\$780.00
07/15/2021				
Fleming, Matthew	Attend work session with D. Keddie (Deloitte) regarding financial statement presentation/ classification for certain retention related costs.	\$575.00	0.5	\$287.50
Keddie, Danny	Attend work session with M. Fleming (Deloitte) regarding financial statement presentation/ classification for certain retention related costs.	\$450.00	0.5	\$225.00
07/16/2021				
Grundberg, Ryan	Call with M. Scalese, D Keddie (Deloitte) to discuss the materiality process related to bankruptcy audit clients.	\$375.00	0.5	\$187.50
Keddie, Danny	Call with R. Grundberg, M. Scalese (Deloitte) to discuss the materiality process related to bankruptcy audit clients.	\$450.00	0.5	\$225.00
Scalese, Mark	Call with R. Grundberg, D Keddie (Deloitte) to discuss the materiality process related to bankruptcy audit clients.	\$600.00	0.5	\$300.00
07/22/2021				
Keddie, Danny	Review CBL 8-K filing for July 22nd regarding restructure.	\$450.00	1.1	\$495.00
07/26/2021				
Keddie, Danny	Review CBL's 8-K filings for 7/22 and 7/23 related to bankruptcy plan.	\$450.00	2.5	\$1,125.00
Subtotal for Bankruptcy Out of Scope Audit Services:			24.0	\$12,590.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/01/2021				
Grundberg, Ryan	Prepare planning tracker for week related to CBL audit planning fiscal year 2021.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Review expenses risk assessment for CBL audit planning.	\$250.00	3.8	\$950.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	1.0	\$250.00
Hays, Aaron	Continue to perform preliminary risk assessment activities for asset account balances.	\$250.00	2.9	\$725.00
Hays, Aaron	Perform preliminary risk assessment activities for asset account balances.	\$250.00	3.8	\$950.00
Keddie, Danny	Call with R. Grundberg, A. Hays, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with A. Cobb and R. Carlton (CBL) to discuss straight line rent implications for lease modifications.	\$250.00	0.5	\$125.00
Korczyk, Stefanie	Call with R. Grundberg, A. Hays, D. Keddie (Deloitte) to discuss audit planning items.	\$250.00	1.0	\$250.00
06/02/2021				
Grundberg, Ryan	Review revenue fraud risk assessment word document.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Review revenues risk assessment for CBL planning.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Continue to review revenues risk assessment for CBL planning.	\$250.00	3.8	\$950.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions relating to risk assessment procedures.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions relating to risk assessment procedures.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/02/2021				
Hays, Aaron	Continue to perform risk assessment activities for asset account balances for preliminary audit procedures.	\$250.00	1.9	\$475.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions relating to risk assessment procedures.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions relating to risk assessment procedures.	\$250.00	0.8	\$200.00
Hays, Aaron	Perform risk assessment activities for asset account balances for preliminary audit procedures.	\$250.00	3.2	\$800.00
Hays, Aaron	Perform risk assessment activities for liabilities and equity account balances.	\$250.00	1.5	\$375.00
06/03/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions relating to risk assessment procedures for income statement accounts.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Prepare partner rotation template.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Prepare independence roadmap workpaper.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Add Q1 2021 workpapers including analytics, audit committee communications, and minutes, into the year-end file.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Reach out to CBL technology help desk to assist in general ledger program access.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions relating to risk assessment procedures for income statement accounts.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear notes relating to risk assessment procedures over income statement account balances.	\$250.00	1.7	\$425.00
Hays, Aaron	Clear notes related to revenue fraud risk assessment document.	\$250.00	0.5	\$125.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/03/2021				
Hays, Aaron	Perform risk assessment activities for asset account balances.	\$250.00	1.5	\$375.00
Hays, Aaron	Perform risk assessment activities for liability and equity account balances.	\$250.00	1.5	\$375.00
Hays, Aaron	Continue to perform risk assessment activities for liability and equity account balances.	\$250.00	1.5	\$375.00
Hays, Aaron	Update audit tool template.	\$250.00	0.4	\$100.00
Korczyk, Stefanie	Call with D. Dreyovich, C. Hayes, S. Venkatramana (Deloitte) to discuss bi-weekly engagement economics.	\$250.00	0.5	\$125.00
Korczyk, Stefanie	Review Q1 2021 review items pulled over from Q1 2021 review file to FY2021 annual audit file.	\$250.00	0.3	\$75.00
06/04/2021				
Grundberg, Ryan	Organize CBL 2021 audit workpapers within file management system in connection with planning year-end audit.	\$250.00	3.1	\$775.00
Grundberg, Ryan	Clear notes on revenue risk assessment.	\$250.00	1.1	\$275.00
Hays, Aaron	Update group audit considerations memo.	\$250.00	1.6	\$400.00
Hays, Aaron	Clear notes relating to risk assessment procedures over income statement account balances.	\$250.00	2.4	\$600.00
Korczyk, Stefanie	Review appendices to the client continuance and acceptance profile (i.e. partner rotation memo and form).	\$250.00	0.2	\$50.00
06/07/2021				
Briggs, Alexandra	Review 2020 10-K and 'Company Briefing Book' to obtain general information for 2021 audit.	\$250.00	1.5	\$375.00
Briggs, Alexandra	Roll forward workpaper preparer and reviewer assignments from 2020 project plan for 2021 project plan for 2021 audit.	\$250.00	2.2	\$550.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/07/2021				
Briggs, Alexandra	Input controls timing into project plan for 2021 audit.	\$250.00	1.3	\$325.00
Briggs, Alexandra	Input D. Keddie, R. Grundberg, A. Hays (Deloitte) team members' scheduled time into 2021 project plan for 2021 audit.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Call with R. Grundberg (Deloitte) to discuss onboarding and project planning procedures.	\$250.00	1.0	\$250.00
Briggs, Alexandra	Add audit quality milestones into project plan for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Call with A. Briggs (Deloitte) to discuss onboarding and project planning procedures.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Review assets risk assessment for CBL planning.	\$250.00	2.5	\$625.00
Grundberg, Ryan	Review liabilities and equity risk assessment for CBL planning.	\$250.00	3.3	\$825.00
Korczyk, Stefanie	Respond to email from T. Wingo (CBL) regarding accounting treatment of specific Q2 2021 leasing transactions.	\$250.00	0.3	\$75.00
06/08/2021				
Briggs, Alexandra	Continue to review 2020 annual audit and 2020 Q1, Q2, & Q3 files and 2021 Q1 files for reference for 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Review 2020 annual audit & quarter files and 2021 Q1 files for reference for 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Roll forward workpaper preparer and reviewer assignments for controls from 2020 project plan for 2021 project plan for 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Roll forward workpaper preparer and reviewer assignments for workpaper and risk assessment preparation from 2020 project plan for 2021 project plan for 2021 audit.	\$250.00	2.6	\$650.00
Briggs, Alexandra	Call with R. Grundberg, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/08/2021				
Grundberg, Ryan	Prepare independence roadmap workpaper.	\$250.00	2.6	\$650.00
Grundberg, Ryan	Continue to prepare independence roadmap workpaper.	\$250.00	2.3	\$575.00
Grundberg, Ryan	Prepare impairment risk assessment process planning.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Briggs, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with D. Keddie, M. Scalese (Deloitte) to discuss impairment planning and risk assessment items.	\$250.00	0.7	\$175.00
Hays, Aaron	Address notes relating to risk assessment procedures related to asset accounts.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, M. Scalese (Deloitte) to discuss impairment planning and risk assessment items.	\$250.00	0.7	\$175.00
Korczyk, Stefanie	Review identification of risks of material misstatement related to revenues for FY2021 annual audit.	\$250.00	1.5	\$375.00
Korczyk, Stefanie	Review revenue fraud risk assessment memo for FY2021 annual audit.	\$250.00	0.6	\$150.00
Korczyk, Stefanie	Review identification of risks of material misstatement related to operating and other expenses for FY2021 annual audit.	\$250.00	1.7	\$425.00
Korczyk, Stefanie	Call with A. Briggs, R. Grundberg, D. Keddie (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, D. Keddie (Deloitte) to discuss impairment planning and risk assessment items.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/09/2021				
Briggs, Alexandra	Create new teams site for onboarding and project planning procedures for 2021 audit.	\$250.00	2.3	\$575.00
Briggs, Alexandra	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	3.7	\$925.00
Briggs, Alexandra	Call with R. Grundberg (Deloitte) to discuss project planning procedures for 2021 audit.	\$250.00	2.0	\$500.00
Grundberg, Ryan	Clear notes on planning risk assessments.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review audit project plan for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Review group audit considerations memo in connection with first audit quality milestone.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Call with A. Briggs (Deloitte) to discuss project planning procedures for 2021 audit.	\$250.00	2.0	\$500.00
Grundberg, Ryan	Reconcile final Q1-21 appraisal data from Stout valuation appraisal to Deloitte testing work.	\$250.00	1.8	\$450.00
Hays, Aaron	Address notes relating to risk assessment procedures related to asset accounts.	\$250.00	0.5	\$125.00
Keddie, Danny	Review the FY2021 audit project plan timing and workpaper allocation for audit.	\$250.00	1.5	\$375.00
06/10/2021				
Briggs, Alexandra	Continue to plan timing of risk assessment preparation for planning purposes for 2021 audit.	\$250.00	3.4	\$850.00
Briggs, Alexandra	Plan timing of risk assessment preparation for planning purposes for 2021 audit.	\$250.00	3.6	\$900.00
Briggs, Alexandra	Call with R. Grundberg, D. Keddie, S. Korczyk (Deloitte) to discuss audit project plan for 2021 audit.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/10/2021				
Grundberg, Ryan	Prepare audit platform readiness plan workbook for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Call with B. Alexandra (partial), D. Keddie, S. Korczyk (Deloitte) to discuss audit project plan for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Compile items for first audit quality milestone for 2021 audit.	\$250.00	2.9	\$725.00
Keddie, Danny	Call with B. Alexandra (partial), R. Grundberg, S. Korczyk (Deloitte) to discuss audit project plan for 2021 audit.	\$250.00	1.1	\$275.00
Keddie, Danny	Review balance sheet risk assessment for FY 2021 audit.	\$250.00	2.8	\$700.00
Korczyk, Stefanie	Review independence roadmap for FY2021 annual audit.	\$250.00	0.7	\$175.00
Korczyk, Stefanie	Call with B. Alexandra (partial), R. Grundberg, D. Keddie (Deloitte) to discuss audit project plan for 2021 audit.	\$250.00	1.1	\$275.00
Korczyk, Stefanie	Review group audit considerations memo for FY2021 annual audit.	\$250.00	0.7	\$175.00
06/11/2021				
Briggs, Alexandra	Document considerations of the Company's executive compensation for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Document considerations of the fraud risk factors explorer template for the entity and fraud risk assessment for 2021 audit.	\$250.00	3.2	\$800.00
Briggs, Alexandra	Document considerations of the external environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.6	\$650.00
Grundberg, Ryan	Prepare equity method risk assessment memo for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Prepare greater than normal risk assessment memo for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Prepare project plan for 2021 audit.	\$250.00	3.5	\$875.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/11/2021				
Grundberg, Ryan	Review audit project plan for 2021 audit.	\$250.00	2.5	\$625.00
06/14/2021				
Briggs, Alexandra	Document considerations of the entity and fraud risk assessment for 2021 audit.	\$250.00	2.4	\$600.00
Briggs, Alexandra	Call with J. Zavala (Deloitte) to discuss planning procedures for 2021 audit.	\$250.00	0.9	\$225.00
Briggs, Alexandra	Set up audit online project to create guided risk assessments for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Prepare current year audit risk assessment portal and troubleshoot technical issues related to 2021 audit portal.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Prepare for materiality consultation call with internal Deloitte materiality specialists by reviewing prior year documentation.	\$250.00	2.5	\$625.00
Grundberg, Ryan	Call with A. Gupta, C. Mishra, D. Keddie (Deloitte) to kick off the materiality consultation and planning for the 2021 audit.	\$250.00	0.6	\$150.00
Gupta, Ashita	Call with R. Grundberg, C. Mishra, D. Keddie (Deloitte) to kick off the materiality consultation and planning for the 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Clear notes related to liability accounts' risk assessment procedures.	\$250.00	2.5	\$625.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss balance sheet risk assessment comments.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear notes related to asset accounts' risk assessment procedures.	\$250.00	3.5	\$875.00
Hays, Aaron	Clear notes related to balance sheet accounts' risk assessment procedures.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with R. Grundberg, A. Gupta, C. Mishra (Deloitte) to kick off the materiality consultation and planning for the 2021 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/14/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss balance sheet risk assessment comments.	\$250.00	0.9	\$225.00
Mishra, Chirag	Call with R. Grundberg, A. Gupta, D. Keddie (Deloitte) to kick off the materiality consultation and planning for the 2021 audit.	\$250.00	0.6	\$150.00
Zavala, Jasmine	Check Microsoft Teams page for CBL 2021 annual audit project plan and review new CBL 2021 Audit team.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Compare current year and prior year cash guided risk assessment.	\$250.00	0.7	\$175.00
Zavala, Jasmine	Call with A. Briggs (Deloitte) to discuss planning procedures for 2021 audit.	\$250.00	0.9	\$225.00
Zavala, Jasmine	Prepare cash and cash equivalents guided risk assessment.	\$250.00	3.5	\$875.00
Zavala, Jasmine	Review prior year guided risk assessment for guidance for current year guided risk assessment.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Review cash workpapers and process workbooks to understand account details to prepare for preparation of cash guided risk assessment.	\$250.00	1.3	\$325.00
06/15/2021				
Briggs, Alexandra	Call with J. Zavala (Deloitte) to discuss audit planning procedures for the 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Call with R. Grundberg, A. Hays, D. Keddie, J. Zavala (partial), S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Call with J. Zavala (Deloitte) to discuss audit planning and risk assessment procedures for the 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with A. Briggs, A. Hays, D. Keddie, J. Zavala (partial), S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q2-2021 activity and testing timing.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/15/2021				
Grundberg, Ryan	Prepare audit project plan for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare greater than normal risk memo for 2021 audit.	\$250.00	2.6	\$650.00
Hays, Aaron	Clear notes related to balance sheet accounts' risk assessment procedures.	\$250.00	2.3	\$575.00
Hays, Aaron	Clear notes related to expense accounts' risk assessment procedures.	\$250.00	2.3	\$575.00
Hays, Aaron	Clear notes relating to revenue fraud risk assessment memo.	\$250.00	1.1	\$275.00
Hays, Aaron	Clear notes related to group audit considerations memo.	\$250.00	0.6	\$150.00
Hays, Aaron	Clear notes related to revenue accounts' risk assessment procedures.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with A. Briggs, R. Grundberg, D. Keddie, J. Zavala, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, A. Hays, J. Zavala, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Clear notes on balance sheet risk assessment workpapers.	\$250.00	1.4	\$350.00
Korczyk, Stefanie	Review identification of risks of material misstatement related to operating and other expenses for FY2021 annual audit.	\$250.00	0.4	\$100.00
Korczyk, Stefanie	Clear notes for identification of risks of material misstatement related to revenues for FY2021 annual audit.	\$250.00	0.4	\$100.00
Korczyk, Stefanie	Review revenue fraud risk assessment memo for FY2021 annual audit.	\$250.00	0.2	\$50.00
Korczyk, Stefanie	Call with R. Grundberg, A. Hays, D. Keddie, J. Zavala, A. Briggs (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Korczyk, Stefanie	Assist A. Hays (Deloitte) with questions regarding the identification of risks of material misstatement related to expenses for FY2021 annual audit.	\$250.00	0.2	\$50.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/15/2021				
Zavala, Jasmine	Review trade accounts payable workpapers to better understand account to prepare guided risk assessment.	\$250.00	0.9	\$225.00
Zavala, Jasmine	Review prior year workpapers for reference with 2021 audit.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Review instructions on Archivelt on how to bring in prior year workpapers in the new platform.	\$250.00	2.7	\$675.00
Zavala, Jasmine	Request access from R. Grundberg (Deloitte) for prior year workpapers in Archivelt.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Review cash guided risk assessment.	\$250.00	1.7	\$425.00
Zavala, Jasmine	Call with A. Briggs (Deloitte) to discuss audit planning and risk assessment procedures for the 2021 audit.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Call with A. Briggs (Deloitte) to discuss audit planning procedures for the 2021 audit.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Call with A. Briggs, R. Grundberg, A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.6	\$150.00
Zavala, Jasmine	Access Microsoft Teams to request access to prior year files (CBL Q1 engagement management system file) for 2021 audit for reference during audit work.	\$250.00	0.5	\$125.00
06/16/2021				
Briggs, Alexandra	Document considerations of the overall entity and fraud risk assessment for 2021 audit.	\$250.00	3.6	\$900.00
Briggs, Alexandra	Document considerations of the regulatory environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Continue to document considerations of the regulatory environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/16/2021				
Briggs, Alexandra	Document considerations of the internal environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Plan and update tracker for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss guided risk assessment questions.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss guided risk assessment questions.	\$250.00	0.6	\$150.00
Hays, Aaron	Prepare financial statements disclosure risk assessment.	\$250.00	2.6	\$650.00
Hays, Aaron	Continue to prepare the rental revenue guided risk assessment.	\$250.00	1.4	\$350.00
Hays, Aaron	Prepare the rental revenue guided risk assessment.	\$250.00	3.6	\$900.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss bi-weekly engagement economics.	\$250.00	0.3	\$75.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss bi-weekly engagement economics.	\$250.00	0.3	\$75.00
Korczyk, Stefanie	Review group audit considerations memo for FY2021 annual audit.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Compare current year and prior year accounts payable guided risk assessment.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Review prior year trade accounts payable guided risk assessment to help with current year guided risk assessment.	\$250.00	1.3	\$325.00
Zavala, Jasmine	Prepare trade accounts payable guided risk assessment.	\$250.00	3.1	\$775.00
Zavala, Jasmine	Finish documenting trade accounts payable guided risk assessment workpaper.	\$250.00	2.9	\$725.00
06/17/2021				
Briggs, Alexandra	Document considerations of the regulatory environment for the Entity and fraud risk assessment for 2021 audit.	\$250.00	3.2	\$800.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/17/2021				
Briggs, Alexandra	Document considerations of the key performance indicators for 2021 audit.	\$250.00	3.9	\$975.00
Briggs, Alexandra	Call with R. Grundberg, A. Hays, D. Keddie, S. Korczyk, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Briggs, A. Hays, D. Keddie, S. Korczyk, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review disclosure risk assessment and review revenue and expense risk assessment updates for 2021 audit.	\$250.00	3.9	\$975.00
Hays, Aaron	Prepare the reimbursement revenue guided risk assessment.	\$250.00	2.3	\$575.00
Hays, Aaron	Call with A. Briggs, R. Grundberg, D. Keddie, S. Korczyk, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, A. Hays, S. Korczyk, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Korczyk, Stefanie	Call with A. Briggs, R. Grundberg, A. Hays, D. Keddie, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Zavala, Jasmine	Review prior year graphs and analytics to assist with completing the current year guided risk assessment.	\$250.00	1.2	\$300.00
Zavala, Jasmine	Review operating expense workpapers to be able to complete associated guided risk assessment.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Complete operating expense guided risk assessment.	\$250.00	0.8	\$200.00
Zavala, Jasmine	Call with A. Briggs, R. Grundberg, A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss status and audit planning items.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/17/2021				
Zavala, Jasmine	Work on operating expense guided risk assessment.	\$250.00	3.8	\$950.00
06/18/2021				
Grundberg, Ryan	Review revenue guided risk assessment for 2021 audit.	\$250.00	2.9	\$725.00
Korczyk, Stefanie	Review the annual project plan for FY2021 annual audit.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Continue to work on payroll expense guided risk assessment.	\$250.00	1.2	\$300.00
Zavala, Jasmine	Work on payroll expense guided risk assessment.	\$250.00	1.7	\$425.00
Zavala, Jasmine	Review payroll expense workpapers with respect to account to complete guided risk assessment.	\$250.00	0.9	\$225.00
Zavala, Jasmine	Review prior year graphs and analytics to assist with completing the current year guided risk assessment.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Finish payroll expense guided risk assessment.	\$250.00	2.3	\$575.00
Zavala, Jasmine	Compare current year and prior year guided risk assessment.	\$250.00	0.8	\$200.00
06/21/2021				
Briggs, Alexandra	Document considerations of executive compensation for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.8	\$700.00
Briggs, Alexandra	Document considerations of performance indicators for the entity and fraud risk assessment for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Document considerations of the internal environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	3.6	\$900.00
Briggs, Alexandra	Document considerations of the regulatory environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review revenue guided risk assessments for 2021 audit.	\$250.00	2.9	\$725.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/21/2021				
Grundberg, Ryan	Schedule plan for week for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare debt covenant compliance memo.	\$250.00	2.2	\$550.00
Hays, Aaron	Clear review notes relating to the rental revenue guided risk assessment.	\$250.00	1.8	\$450.00
Hays, Aaron	Update internal controls testing tracker for audit planning procedures.	\$250.00	3.2	\$800.00
Hays, Aaron	Continue to update internal controls testing tracker for audit planning procedures.	\$250.00	3.0	\$750.00
Keddie, Danny	Review disclosures risk assessment for 2021 Form 10-K.	\$250.00	1.1	\$275.00
Veluri, Pavani	Prepare rent roll data analytics visualizations for CBL 2021 risk assessment.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Continue to close notes for cash guided risk assessment.	\$250.00	2.2	\$550.00
Zavala, Jasmine	Analyze prior year payroll graphs for current year payroll expense graph.	\$250.00	1.1	\$275.00
Zavala, Jasmine	Check notes on cash guided risk assessment.	\$250.00	0.9	\$225.00
Zavala, Jasmine	Review prior year cash guided risk assessment to help close notes with current year guided risk assessment.	\$250.00	0.6	\$150.00
Zavala, Jasmine	Request payroll headcount reports from A. Houghton (CBL).	\$250.00	0.3	\$75.00
Zavala, Jasmine	Close notes for cash guided risk assessment.	\$250.00	1.7	\$425.00
Zavala, Jasmine	Check email and Microsoft Teams for status on CBL 2021 audit and weekly tasks.	\$250.00	0.3	\$75.00
06/22/2021				
Briggs, Alexandra	Document considerations of the same center net operating income growth/decline key performance indicator for the fraud risk assessment for 2021 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/22/2021				
Briggs, Alexandra	Document considerations of the summary of key performance indicators for the fraud risk assessment for 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Document considerations of the funds from operations key performance Indicator for the fraud risk assessment for 2021 audit.	\$250.00	2.1	\$525.00
Briggs, Alexandra	Document considerations of the gross real estate assets key performance indicator for the fraud risk assessment for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Review accounts payable guided risk assessment prepared for planning for the 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Organize the engagement management system (EMS) audit file for the 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Document considerations of the earnings before interest, taxes, depreciation, and amortization (EBITDA) key performance indicator for the fraud risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Briggs, Alexandra	Review the cash guided risk assessment prepared for planning for the 2021 audit.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Email J. Zavala A. Hays (Deloitte) regarding audit planning items.	\$250.00	1.0	\$250.00
Briggs, Alexandra	Call with R. Grundberg, A. Hays, D. Keddie, J. Zavala (partial) (Deloitte) to discuss status and audit planning items.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Prepare debt covenant compliance memo.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Prepare greater than normal risk memo.	\$250.00	3.1	\$775.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss guided risk assessment questions and rental revenue trend analysis.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/22/2021				
Grundberg, Ryan	Call with A. Briggs, A. Hays, D. Keddie, J. Zavala (partial) (Deloitte) to discuss status and audit planning items.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Organize and compile audit requests for supporting documentation, and process narratives to send to A. Houghton (CBL) for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Organize and send risk assessment data analytic requests for rental revenues and accounts receivable data to specialists B. Vuthem (Deloitte) for 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Update the impairment section of the incremental procedures in response to greater than normal risk memo.	\$250.00	2.7	\$675.00
Hays, Aaron	Update internal controls testing tracker for audit planning procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Clear notes relating to the rental revenue guided risk assessment.	\$250.00	1.5	\$375.00
Hays, Aaron	Prepare rental revenue graphs for risk assessment procedures and trend analysis.	\$250.00	3.3	\$825.00
Hays, Aaron	Call with A. Briggs, R. Grundberg, D. Keddie, J. Zavala (partial) (Deloitte) to discuss status and audit planning items.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss guided risk assessment questions and rental revenue trend analysis.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss adoption of reference rate reform guidance.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, A. Hays, J. Zavala (partial) (Deloitte) to discuss status and audit planning items.	\$250.00	1.1	\$275.00
Veluri, Pavani	Prepare accounts receivable data analytics visualizations for CBL 2021 risk assessment.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

06/22/2021

Zavala, Jasmine	Check teams for status update on work completed.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Close notes for trade accounts payable.	\$250.00	2.8	\$700.00
Zavala, Jasmine	Call with A. Briggs, R. Grundberg, A. Hays, D. Keddie (Deloitte) to discuss status and audit planning items.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Check email and Microsoft Teams for status for 2021 CBL audit and weekly tasks.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Downloaded and saved operating expense reports for JAN-DEC 2020.	\$250.00	1.9	\$475.00
Zavala, Jasmine	Downloaded and saved operating expense reports for JAN-MAY 2021.	\$250.00	0.7	\$175.00
Zavala, Jasmine	Update work completed in Teams to reflect status of work.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Organize operating expenses files in CBL folder on my computer.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Create folder to store operating expense reports.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Review notes on completed guided risk assessments.	\$250.00	0.6	\$150.00
Zavala, Jasmine	Access general ledger system to be able to pull general ledger data for operating expense graphs.	\$250.00	0.3	\$75.00

06/23/2021

Briggs, Alexandra	Organize the engagement management system (EMS) audit file for the 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Review the accounts payable guided risk assessment prepared for planning for the 2021 audit.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Update the project plan to match engagement management system (EMS) 2021 audit file for 2021 audit.	\$250.00	3.8	\$950.00
Briggs, Alexandra	Review the notes payable guided risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/23/2021				
Briggs, Alexandra	Document engagement team considerations for fraud inquiries for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare for data payroll and operating expense risk assessment graphs.	\$250.00	2.7	\$675.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss guided risk assessment questions and accounts receivable trend analysis.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Address notes in greater than normal risk memo.	\$250.00	0.9	\$225.00
Hays, Aaron	Make reimbursement revenue graphs for risk assessment procedures and trend analysis.	\$250.00	1.3	\$325.00
Hays, Aaron	Update process narratives to be prepared for the FY2021 audit.	\$250.00	1.4	\$350.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss guided risk assessment questions and accounts receivable trend analysis.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear notes relating to risk assessment procedures over financial statement disclosures.	\$250.00	1.9	\$475.00
Hays, Aaron	Prepare accounts receivable trend analysis graphs for risk assessment procedures.	\$250.00	2.5	\$625.00
Keddie, Danny	Review guided risk assessment for rental revenue.	\$250.00	1.8	\$450.00
Keddie, Danny	Review debt covenants risk assessment.	\$250.00	0.2	\$50.00
Keddie, Danny	Review key performance indicators assessment.	\$250.00	0.9	\$225.00
Keddie, Danny	Review greater than normal risk assessment memo.	\$250.00	1.0	\$250.00
Zavala, Jasmine	Email L. Schwart (CBL) to request accounts payable register.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for September 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for April 2020.	\$250.00	0.2	\$50.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/23/2021				
Zavala, Jasmine	Calculate total headcount for August 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for December 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Review prior year operating expense and payroll expense graphs.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Organize monthly headcounts into one excel sheet.	\$250.00	1.9	\$475.00
Zavala, Jasmine	Review line items for drafting graphs.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Calculate total headcount for March 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for February 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for February 2021.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for January 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for January 2021.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for July 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for June 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for May 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for November 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Calculate total headcount for October 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Download and organize headcount reports into folder.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Draft operating expense graph in excel.	\$250.00	1.2	\$300.00
Zavala, Jasmine	Create folder for payroll head count zip file.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Check email and Microsoft Teams for status of 2021 CBL audit and weekly tasks.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/23/2021				
Zavala, Jasmine	Check status of payroll headcount request.	\$250.00	0.2	\$50.00
06/24/2021				
Briggs, Alexandra	Close notes for documentation of performance indicators for 2021 audit.	\$250.00	3.6	\$900.00
Briggs, Alexandra	Document considerations of the accounting policy disclosure analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	2.8	\$700.00
Briggs, Alexandra	Call with R. Grundberg, A. Hays, D. Keddie, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Address notes in greater than normal risk memo.	\$250.00	3.5	\$875.00
Grundberg, Ryan	Continue to address notes in greater than normal risk memo.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Briggs (partial), A. Hays, D. Keddie, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss rental revenue guided risk assessment questions.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss rental revenue guided risk assessment questions.	\$250.00	1.1	\$275.00
Hays, Aaron	Clear notes related to the rental revenue guided risk assessment.	\$250.00	3.7	\$925.00
Hays, Aaron	Continue to clear notes related to the rental revenue guided risk assessment.	\$250.00	2.1	\$525.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss rental revenue guided risk assessment questions.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with A. Briggs (partial), R. Grundberg, D. Keddie, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/24/2021				
Keddie, Danny	Call with A. Briggs (partial), R. Grundberg, A. Hays, J. Zavala (Deloitte) to discuss status and audit planning items.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss rental revenue guided risk assessment questions.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Call with A. Briggs (partial), R. Grundberg, A. Hays, D. Keddie (Deloitte) to discuss status and audit planning items.	\$250.00	1.0	\$250.00
Zavala, Jasmine	Close notes on guided risk assessment prepared from prior week.	\$250.00	3.9	\$975.00
Zavala, Jasmine	Complete data chart for general & administration expenses and create appropriate chart.	\$250.00	1.2	\$300.00
Zavala, Jasmine	Check email and Microsoft Teams for status of 2021 CBL audit and weekly tasks.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Update data of work in Teams to reflect status of assigned tasks.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Prepare questions and updates related to risk assessment work completed for team call with A. Briggs, A. Hays, D. Kennedy (Deloitte).	\$250.00	0.2	\$50.00
Zavala, Jasmine	Draft data chart for total guided risk assessment expense graph.	\$250.00	1.5	\$375.00
06/25/2021				
Batta, Swapna	Call with A. Briggs, R. Grundberg, D. Keddie, B. Vuthem (Deloitte) to discuss accounts receivable and rent roll analytics.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Document considerations of the management override risk assessment prepared for planning for the 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Document considerations of the competitor analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	2.9	\$725.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/25/2021				
Briggs, Alexandra	Call with S. Batta, R. Grundberg, D. Keddie, B. Vuthem (Deloitte) to discuss accounts receivable and rent roll analytics.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Update status tracker for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss accounts receivable guided risk assessment questions.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with S. Batta, A. Briggs, D. Keddie, B. Vuthem (Deloitte) to discuss accounts receivable and rent roll analytics.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Review materiality for 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Prepare real estate assets guided risk assessment.	\$250.00	3.1	\$775.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss accounts receivable guided risk assessment questions.	\$250.00	0.7	\$175.00
Hays, Aaron	Continue to prepare accounts receivable guided risk assessment.	\$250.00	3.4	\$850.00
Hays, Aaron	Prepare accounts receivable guided risk assessment.	\$250.00	3.4	\$850.00
Keddie, Danny	Call with S. Batta, A. Briggs, R. Grundberg, B. Vuthem (Deloitte) to discuss accounts receivable and rent roll analytics.	\$250.00	0.6	\$150.00
Mishra, Chirag	Calculate the materiality number to be discussed with M. Scalese (Deloitte) as part of materiality consultation work.	\$250.00	0.7	\$175.00
Veluri, Pavani	Prepare rent roll data analytics visualizations for CBL 2021 risk assessment.	\$250.00	0.5	\$125.00
Vuthem, bhavana	Prepare audit analytics on accounts receivable accounts and rentrolls dashboard.	\$250.00	1.9	\$475.00
Vuthem, bhavana	Call with S. Batta, A. Briggs, R. Grundberg, D. Keddie (Deloitte) to discuss accounts receivable and rent roll analytics.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/25/2021				
Zavala, Jasmine	Update risk assessment visualization graphs for debt, cash, expenses, as part of audit planning for CBL FY 2021 audit.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Add "Amount by Financial Month" graph to general & administration graphing.	\$250.00	0.8	\$200.00
Zavala, Jasmine	Add "amount by financial month" graph to general operating expense graph.	\$250.00	0.9	\$225.00
Zavala, Jasmine	Add "Amount by Financial Month" graph to maintenance and repair graphing.	\$250.00	0.7	\$175.00
Zavala, Jasmine	Add data tab to working paper 8201.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Prepare general property operating expense graph.	\$250.00	1.5	\$375.00
Zavala, Jasmine	Prepare maintenance and repair graph in excel.	\$250.00	1.2	\$300.00
Zavala, Jasmine	Compare prior year and current year operating expense graphs to make sure all information needed is included.	\$250.00	0.7	\$175.00
Zavala, Jasmine	Check email and Microsoft teams page for updates and status of CBL 2021 audit.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Combine operating expense graphs into a working paper to bring into engagement management system.	\$250.00	1.4	\$350.00
06/28/2021				
Briggs, Alexandra	Update status tracker for planning purposes for 2021 audit.	\$250.00	1.5	\$375.00
Briggs, Alexandra	Document considerations of the restatements of competitors analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Document considerations of the prior year U.S. Securities and Exchange Commission (SEC) comment letters analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	1.9	\$475.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/28/2021				
Briggs, Alexandra	Document considerations of the accounting policy disclosure analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	1.3	\$325.00
Briggs, Alexandra	Document considerations of the management override risk assessment prepared for planning for the 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Document considerations of the related parties risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Assess plan related to impairment guided risk for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare audit planning portion of the planning and summary memo for 2021 audit.	\$250.00	2.8	\$700.00
Grundberg, Ryan	Prepare audit planning portion of the planning and summary memo for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Review financial reporting risk of material misstatement workpaper for 2021 audit.	\$250.00	2.1	\$525.00
Hays, Aaron	Prepare the held-for-sale asset guided risk assessment.	\$250.00	2.6	\$650.00
Hays, Aaron	Update financial reporting risk assessment workpaper.	\$250.00	3.7	\$925.00
Hays, Aaron	Clear notes related to rental revenue guided risk assessment procedures.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Clear notes on rental revenues guided risk assessment.	\$250.00	0.5	\$125.00
Keddie, Danny	Review reimbursement revenue guided risk assessment.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/28/2021				
Keddie, Danny	Review risk assessment related to financial statement disclosures documentation.	\$250.00	0.8	\$200.00
Mishra, Chirag	Document within the materiality consultation memo regarding materiality considerations.	\$250.00	3.9	\$975.00
Mishra, Chirag	Prepare workpaper to calculate the fair materiality number as part of materiality consultation work.	\$250.00	3.9	\$975.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboard - audit analytics.	\$250.00	3.9	\$975.00
Pramanik, Samiran	Continue to prepare CBL accounts receivable dashboard - audit analytics.	\$250.00	2.1	\$525.00
Veluri, Pavani	Prepare accounts receivable data analytics visualizations for CBL 2021 risk assessment.	\$250.00	0.5	\$125.00
Vuthem, bhavana	Prepare audit analytics on accounts receivable accounts and rentrolls dashboard.	\$250.00	1.8	\$450.00
06/29/2021				
Briggs, Alexandra	Call with R. Grundberg, A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss status and audit planning items.	\$250.00	1.3	\$325.00
Briggs, Alexandra	Document considerations of fraud inquiries for 2021 audit.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Update status tracker for risk assessments status for planning purposes for 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Address notes in accounts payable risk assessment for 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Address notes in cash risk assessment for 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Address notes payable risk assessment for 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Address notes related to key performance indicators.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review accounts receivable risk assessment for 2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/29/2021				
Grundberg, Ryan	Prepare Deloitte Connect site for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Briggs, A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss status and audit planning items.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review materiality for 2021 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Clear notes related to financial reporting risk assessment.	\$250.00	1.9	\$475.00
Hays, Aaron	Prepare mortgage escrows guided risk assessment.	\$250.00	2.6	\$650.00
Hays, Aaron	Prepare intangible asset guided risk assessment.	\$250.00	0.9	\$225.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with A. Briggs, R. Grundberg, D. Keddie, S. Korczyk (Deloitte) to discuss status and audit planning items.	\$250.00	1.3	\$325.00
Keddie, Danny	Clear notes on completeness of disclosures documentation.	\$250.00	0.2	\$50.00
Keddie, Danny	Clear notes on key performance indicators assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, A. Hays, S. Korczyk (Deloitte) to discuss status and audit planning items.	\$250.00	1.3	\$325.00
Korczyk, Stefanie	Call with A. Briggs, R. Grundberg, A. Hays, D. Keddie (Deloitte) to discuss status and audit planning items.	\$250.00	1.3	\$325.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboard - audit analytics.	\$250.00	2.2	\$550.00
Scalese, Mark	Meeting with A. Cobb (CBL) to discuss timing for valuations related to real estate and related assets to be performed in connection with fresh start accounting.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/29/2021				
Veluri, Pavani	Prepare rent roll data analytics visualizations for CBL 2021 risk assessment.	\$250.00	1.0	\$250.00
Vuthem, bhavana	Prepare audit analytics on accounts receivable accounts and rentrolls dashboard.	\$250.00	2.1	\$525.00
06/30/2021				
Briggs, Alexandra	Review the operating expenses risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Review the payroll risk assessment prepared for planning for the 2021 audit.	\$250.00	2.9	\$725.00
Briggs, Alexandra	Call with R. Grundberg, D. Keddie, L. Veluri, N. Reddy, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Document considerations of the payroll analytics for the payroll risk assessment prepared for planning for the 2021 audit.	\$250.00	2.1	\$525.00
Briggs, Alexandra	Document considerations of the income taxes and real estate investment trusts (REIT) compliance risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Review rent roll analytic for 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Assess risk related to real estate assets for 2021 audit.	\$250.00	2.3	\$575.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Call with A. Briggs, D. Keddie, L. Veluri, N. Reddy, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare real estate assets graphs for risk assessment for 2021 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Prepare intangible asset guided risk assessment.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/30/2021				
Hays, Aaron	Prepare prepaid rent liability guided risk assessment.	\$250.00	2.8	\$700.00
Hays, Aaron	Prepare noncontrolling interest guided risk assessment.	\$250.00	1.7	\$425.00
Hays, Aaron	Continue to prepare prepaid rent liability guided risk assessment.	\$250.00	0.7	\$175.00
Hays, Aaron	Prepare accounts payable - real estate taxes guided risk assessment.	\$250.00	1.2	\$300.00
Keddie, Danny	Review fraud risk assessment.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.4	\$100.00
Keddie, Danny	Review income tax risk procedures.	\$250.00	0.2	\$50.00
Keddie, Danny	Clear notes on reimbursement revenues risk assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, L. Veluri, N. Reddy, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00
Pramanik, Samiran	Continue to prepare CBL accounts receivable dashboard - audit analytics.	\$250.00	3.8	\$950.00
Pramanik, Samiran	Call with A. Briggs, R. Grundberg, D. Keddie, N. Reddy, L. Veluri (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00
Reddy, Nimmala Srikanth	Call with A. Briggs, R. Grundberg, D. Keddie, L. Veluri, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00
Reddy, Nimmala Srikanth	Prepare rent roll analytics visualizations for CBL 2021 risk assessment.	\$250.00	2.4	\$600.00
Scalese, Mark	Meeting with A. Cobb (CBL) to discuss timing for valuations related to real estate and related assets to be performed in connection with fresh start accounting.	\$250.00	1.1	\$275.00
Veluri, Pavani	Call with A. Briggs, R. Grundberg, D. Keddie, N. Reddy, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/30/2021				
Vuthem, bhavana	Continue to prepare audit analytics on accounts receivable accounts and rentrolls dashboard.	\$250.00	2.1	\$525.00
07/01/2021				
Veluri, Pavani	Review accounts receivable dashboard.	\$250.00	1.5	\$375.00
07/02/2021				
Pramanik, Samiran	Prepare CBL accounts receivable dashboards.	\$250.00	3.1	\$775.00
Vuthem, bhavana	Prepare rentrolls and accounts receivables (AR) analytics.	\$250.00	2.1	\$525.00
07/05/2021				
Batta, Swapna	Review CBL rent roll analysis.	\$250.00	1.1	\$275.00
Gupta, Ashita	Review 2021 materiality consultation including clearing the notes.	\$250.00	1.9	\$475.00
07/06/2021				
Briggs, Alexandra	Call with R. Grundberg, A. Hays (Deloitte) to discuss questions regarding the financial reporting risk assessment.	\$250.00	1.5	\$375.00
Briggs, Alexandra	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Close notes related to the Mall real estate investment trust industry and external environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	1.8	\$450.00
Briggs, Alexandra	Close notes related to evidence for CBL fraud risk assessment for 2021 audit.	\$250.00	0.9	\$225.00
Briggs, Alexandra	Close notes related to the internal environment (i.e. CBL controls environment, top-down management attitude, etc.) for the CBL fraud risk assessment for 2021 audit.	\$250.00	2.1	\$525.00
Briggs, Alexandra	Update status tracker for planning purposes for 2021 audit.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/06/2021				
Grundberg, Ryan	Call with A. Briggs, A. Hays (Deloitte) to discuss questions regarding the financial reporting risk assessment.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Briggs, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with W. Whiston (Deloitte) to discuss instructions for real estate asset risk assessment graphs.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Plan related to control narratives for 2021 audit.	\$250.00	2.1	\$525.00
Grundberg, Ryan	Plan related to materiality and risk assessment analytics for 2021 audit.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Plan related to project Plan for 2021 audit.	\$250.00	0.5	\$125.00
Gupta, Ashita	Review 2021 materiality consultation graphs including reviewing the preliminary calculation graphs and supporting files to further utilize in the memo.	\$250.00	2.1	\$525.00
Hays, Aaron	Call with A. Briggs, R. Grundberg (Deloitte) to discuss questions regarding the financial reporting risk assessment.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Briggs, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss status and audit planning items.	\$250.00	1.2	\$300.00
Hays, Aaron	Continue to prepare investments in marketable securities guided risk assessment.	\$250.00	1.1	\$275.00
Hays, Aaron	Prepare investments in marketable securities guided risk assessment.	\$250.00	2.2	\$550.00
Hays, Aaron	Update investments in available-for-sale securities narrative.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with M. Scalese (Deloitte) to discuss engagement staffing and fresh start accounting.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/06/2021				
Keddie, Danny	Call with A. Briggs, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	1.2	\$300.00
Korczyk, Stefanie	Call with A. Briggs, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	1.2	\$300.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboards.	\$250.00	3.9	\$975.00
Scalese, Mark	Call with D. Keddie (Deloitte) to discuss engagement staffing and fresh start accounting.	\$250.00	0.7	\$175.00
07/07/2021				
Batta, Swapna	Review CBL rent roll analysis.	\$250.00	0.9	\$225.00
Briggs, Alexandra	Update workpaper status tracker for planning purposes for 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Compile data for variable reimbursement risk assessment analytics for planning purposes for 2021 audit.	\$250.00	1.9	\$475.00
Briggs, Alexandra	Close notes related to the internal environment (i.e. CBL controls environment, top-down management attitude, etc.) for the CBL fraud risk assessment for 2021 audit.	\$250.00	2.6	\$650.00
Briggs, Alexandra	Call with W. Whiston (Deloitte) to discuss engagement letter and audit planning items.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the accounts receivable process and audit planning items.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Call with W. Whiston (Deloitte) to discuss onboarding, audit planning and risk assessment items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Briggs, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss the accounts receivable process and audit planning items.	\$250.00	1.4	\$350.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/07/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss preliminary results of materiality calculation for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the accounts receivable risk assessment.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Review marketable securities risk assessment for 2021 audit.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Review the held for sale guided risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Gupta, Ashita	Call with C. Mishra (Deloitte) to discuss preliminary results of materiality calculation for 2021 audit.	\$250.00	1.0	\$250.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the accounts receivable risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Prepare investments in marketable securities guided risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Send email regarding scheduling control walkthroughs to director of accounting, A. Houghton (CBL).	\$250.00	0.4	\$100.00
Hays, Aaron	Set up committee of sponsoring organizations of the treadway commission (COSO) entity level controls Deloitte Connect site.	\$250.00	1.2	\$300.00
Hays, Aaron	Prepare investment in unconsolidated affiliates guided risk assessment.	\$250.00	3.6	\$900.00
Hays, Aaron	Call with A. Briggs, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss the accounts receivable process and audit planning items.	\$250.00	1.4	\$350.00
Keddie, Danny	Call with A. Briggs, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss the accounts receivable process and audit planning items.	\$250.00	1.4	\$350.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss preliminary results of materiality calculation for 2021 audit.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/07/2021				
Korczyk, Stefanie	Call with A. Briggs, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the accounts receivable process and audit planning items.	\$250.00	1.4	\$350.00
Korczyk, Stefanie	Review and address comments in April 2021 time reporting for monthly fee application.	\$250.00	0.3	\$75.00
Mishra, Chirag	Call with A. Gupta (Deloitte) to discuss preliminary results of materiality calculation for 2021 audit.	\$250.00	1.0	\$250.00
Veluri, Pavani	Review rent rolls dashboard.	\$250.00	1.1	\$275.00
Vuthem, bhavana	Prepare rentrolls and accounts receivables (AR) analytics.	\$250.00	3.9	\$975.00
07/08/2021				
Briggs, Alexandra	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Compile data for variable reimbursement risk assessment analytics for planning purposes for 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Create charts using compiled data for variable reimbursement risk assessment analytics for planning purposes for 2021 audit.	\$250.00	1.8	\$450.00
Briggs, Alexandra	Create graphs for variable reimbursement risk assessment analytics for planning purposes for 2021 audit.	\$250.00	2.7	\$675.00
Briggs, Alexandra	Plan the timing of workpaper preparation for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review the real estate asset graphs supporting the risk assessment for 2021 audit.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Prepare plan memorandum for 2021 audit.	\$250.00	3.8	\$950.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss entity level control plan.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/08/2021				
Grundberg, Ryan	Call with A. Briggs, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with A. Briggs, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Hays, Aaron	Set up control walkthrough for review of sales data control with R. Grundberg (Deloitte), H. Bennett (CBL).	\$250.00	0.3	\$75.00
Hays, Aaron	Update year-end audit control and planning tracker.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss entity level control plan.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with T. Overly (CBL) to discuss potential meeting times to discuss accounts receivable process.	\$250.00	0.4	\$100.00
Hays, Aaron	Prepare investment in unconsolidated affiliates guided risk assessment.	\$250.00	2.8	\$700.00
Hays, Aaron	Draft email related to control walkthroughs to send to H. Bennett (CBL).	\$250.00	0.4	\$100.00
Hays, Aaron	Continue to prepare investments in marketable securities guided risk assessment.	\$250.00	2.2	\$550.00
Keddie, Danny	Call with A. Briggs, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Keddie, Danny	Review accounts payable guided risk assessment and documentation of planned procedures.	\$250.00	1.2	\$300.00
Keddie, Danny	Review cash guided risk assessment and documentation of planned procedures.	\$250.00	0.6	\$150.00
Keddie, Danny	Review mortgage notes payable guided risk assessment and documentation of planned procedures.	\$250.00	1.3	\$325.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

07/08/2021

Korczyk, Stefanie	Call with A. Briggs, D. Keddle, R. Grundberg, A. Hays (Deloitte) to discuss status and audit planning items.	\$250.00	0.8	\$200.00
Mishra, Chirag	Prepare workpaper materiality consultation memo.	\$250.00	3.9	\$975.00
Mishra, Chirag	Calculate benchmarks within workpaper benchmarks charts and graphs.	\$250.00	1.1	\$275.00
Mishra, Chirag	Prepare materiality trend line chart within workpaper materiality trend line.	\$250.00	0.5	\$125.00
Mishra, Chirag	Calculate various stock metrics within workpaper various stock metrics.	\$250.00	1.1	\$275.00
Mishra, Chirag	Prepare materiality 1-4 factors chart within workpaper materiality 1-4 factors.	\$250.00	0.4	\$100.00
Reddy, Nimmala Srikanth	Generate rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	3.1	\$775.00
Veluri, Pavani	Review rent rolls dashboard.	\$250.00	2.2	\$550.00

07/09/2021

Batta, Swapna	Review CBL rent roll analysis.	\$250.00	1.5	\$375.00
Briggs, Alexandra	Plan the timing of workpaper preparation for 2021 audit.	\$250.00	2.1	\$525.00
Briggs, Alexandra	Review centralized control owner competence for planning purposes for 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Review engagement letter drafts for planning purposes for 2021 audit.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Review output of rent roll analytic for planning purposes for 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Call with W. Whiston (Deloitte) to discuss accounts payable and notes payable risk assessment analytics.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Compile data for accounts payable and notes payable risk assessment analytics for planning purposes for 2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/09/2021				
Briggs, Alexandra	Call with D. Keddie, R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with A. Briggs, D. Keddie (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Plan related to the rent roll analytic for 2021 audit.	\$250.00	3.1	\$775.00
Hays, Aaron	Generate list of items needed for internal controls testing for FY 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	1.8	\$450.00
Hays, Aaron	Update Deloitte Connect site for committee of sponsoring organizations of the treadway commission (COSO) entity level controls for the FY 2021 audit.	\$250.00	2.1	\$525.00
Hays, Aaron	Set up control walkthrough for review of lease log process with T. Greene (CBL).	\$250.00	0.4	\$100.00
Keddie, Danny	Clear notes on fraud risk assessment documentation.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with A. Briggs, R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboards.	\$250.00	2.2	\$550.00
Reddy, Nimmala Srikanth	Generate rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	2.3	\$575.00
Scalese, Mark	Plan for Q2 2021 quarterly review procedures including staffing and areas of focus.	\$250.00	2.9	\$725.00
Veluri, Pavani	Review rent rolls dashboard.	\$250.00	1.8	\$450.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/09/2021				
Vuthem, bhavana	Prepare rentrolls and accounts receivables (AR) analytics.	\$250.00	3.8	\$950.00
07/12/2021				
Briggs, Alexandra	Update status tracker for planning purposes for 2021 audit.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Call with M. Scalese, R. Grundberg, A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss audit status and significant company transactions.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Call with R. Grundberg, A. Hays, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Review engagement team considerations of the litigation settlement risk assessment prepared for planning for the 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Plan the timing of intern workpaper preparation for planning purposes for 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Compile general CBL information to onboard intern for planning for 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with A. Hays (Deloitte), H. Bennett and L. Ledford (CBL) to perform walkthrough over internal controls over review of sales data process.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Plan for Q2 2021 including creating Deloitte Connect site.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review held for sale guided risk assessment for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Call with A. Briggs, M. Scalese, A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss audit status and significant company transactions.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Address notes in the greater than normal risk memo for 2021 audit.	\$250.00	1.8	\$450.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/12/2021				
Grundberg, Ryan	Call with A. Briggs, A. Hays, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte), H. Bennett and L. Ledford (CBL) to perform walkthrough over internal controls over review of sales data process.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with R. Grundberg, A. Briggs, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.1	\$275.00
Hays, Aaron	Prepare for upcoming call with R. Grundberg, A. Briggs, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare for CBL update call with T. Overly, R. Carlton, A. Houghton, C. Alcones, T. Wingo (CBL).	\$250.00	0.6	\$150.00
Hays, Aaron	Prepare for CBL update call with T. Overly, R. Carlton, A. Houghton, C. Alcones, T. Wingo (CBL).	\$250.00	1.1	\$275.00
Hays, Aaron	Prepare for CBL update call with T. Overly, R. Carlton, A. Houghton, C. Alcones, T. Wingo (CBL).	\$250.00	3.3	\$825.00
Hays, Aaron	Call with A. Briggs, M. Scalese, R. Grundberg (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss audit status and significant company transactions.	\$250.00	0.4	\$100.00
Reddy, Nimmala Srikanth	Generate rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	3.9	\$975.00
Scalese, Mark	Call with A. Briggs, R. Grundberg, A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss audit status and significant company transactions.	\$250.00	0.4	\$100.00
Veluri, Pavani	Continue to review rent rolls dashboard.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/12/2021				
Vuthem, bhavana	Engage in preparation and review of rentrolls and accounts receivables (AR) analytics.	\$250.00	2.2	\$550.00
07/13/2021				
Briggs, Alexandra	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Review engagement team considerations of the intangible assets risk assessment prepared for planning for the 2021 audit.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Review engagement team considerations of the litigation settlement risk assessment prepared for planning for the 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Review engagement team considerations of the prepaid rent liability risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Compile data for engagement team considerations of trade accounts payable risk assessment graphs for planning for 2021 audit.	\$250.00	1.6	\$400.00
Briggs, Alexandra	Review engagement team considerations of the notes payable risk assessment graphs prepared for planning for the 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Compile CBL income statement by property type for analytics for 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Call with A. Hays, R. Grundberg (Deloitte), R. Carlton, T. Overly (CBL) to discuss questions and changes to the accounts receivable and litigation process.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Prepare real estate asset guided risk assessment for 2021 audit.	\$250.00	3.8	\$950.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the accounts receivable risk assessment procedures.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/13/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte), A. Houghton, J. Khalili, R. Hanan, G. Gibson (CBL) to discuss the Company's budget process and related updates.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays, A. Briggs (Deloitte), R. Carlton, T. Overly (CBL) to discuss questions and changes to the accounts receivable and litigation process.	\$250.00	1.2	\$300.00
Hays, Aaron	Clear review notes related to the notes payable guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls over income statement variance analysis review.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the accounts receivable risk assessment procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with R. Grundberg (Deloitte), A. Houghton, J. Khalili, R. Hanan, G. Gibson (CBL) to discuss the Company's budget process and related updates.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg, A. Briggs (Deloitte), R. Carlton, T. Overly (CBL) to discuss questions and changes to the accounts receivable and litigation process.	\$250.00	1.2	\$300.00
Hays, Aaron	Clear review notes related to the held-for-sale guided risk assessment.	\$250.00	3.4	\$850.00
Hays, Aaron	Update property budget risk assessment memo.	\$250.00	0.7	\$175.00
Reddy, Nimmala Srikanth	Perform generation of rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	3.8	\$950.00
Reddy, Nimmala Srikanth	Perform generation of rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	2.4	\$600.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/14/2021				
Briggs, Alexandra	Document engagement team considerations of the composition of variable reimbursement revenue for risk assessment purposes for 2021 audit.	\$250.00	3.2	\$800.00
Briggs, Alexandra	Review engagement team considerations of the prepaid rent liability risk assessment prepared for planning for the 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Update CBL status tracker for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Review engagement team considerations of the intangible assets risk assessment prepared for planning for the 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Document engagement team considerations of the amount, trends, ratios of variable reimbursement revenue for risk assessment purposes for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Document engagement team considerations of the controls over variable reimbursement revenue for 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Document engagement team considerations of the planned procedures over variable reimbursement revenue for 2021 audit.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Document engagement team considerations of the risk assessment of variable reimbursement revenue for 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Update status tracker for planning purposes for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Call with T. Greene (CBL) to walk through the internal controls over the lease log review process.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Prepare gain on sale of real estate guided risk assessment for 2021 audit.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/14/2021				
Grundberg, Ryan	Review the budget process for 2021 audit.	\$250.00	2.0	\$500.00
Grundberg, Ryan	Review mortgage escrow guided risk assessment for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Review available for sale securities guided risk assessment and related narrative for 2021 audit.	\$250.00	1.9	\$475.00
Hays, Aaron	Send emails to M. Monahan, M. Liskey, T. Overly (CBL) to set up internal control walkthroughs.	\$250.00	0.4	\$100.00
Hays, Aaron	Clear review notes related to the intangible assets guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with T. Lane (Deloitte) to discuss questions over client walkthroughs and meeting minutes of management and board of directors.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with W. Martin (CBL) to perform walk through of internal controls over real estate tax accrual and percentage rent schedules.	\$250.00	0.9	\$225.00
Hays, Aaron	Document internal controls over lease log review process.	\$250.00	1.2	\$300.00
Hays, Aaron	Clear review notes related to the prepaid rent liability guided risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls over review of percentage rent schedule.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls over review of real estate tax accrual process.	\$250.00	1.4	\$350.00
Hays, Aaron	Document internal controls over review of straight line rent schedule.	\$250.00	0.6	\$150.00
Mishra, Chirag	Address notes on materiality documentation for 2021.	\$250.00	1.2	\$300.00
Vuthem, bhavana	Engage in preparation and review of rentrolls and accounts receivables (AR) analytics.	\$250.00	1.9	\$475.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/15/2021				
Briggs, Alexandra	Review engagement team considerations of control owner competencies prepared for planning purposes for 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Update CBL status tracker for planning purposes for 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Update Q2 workpaper preparation timing for planning purposes for 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Update risk assessment preparation timing for planning purposes for 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Review engagement team considerations when scanning documents prepared for planning purposes for 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Call with T. Lane (Deloitte) to discuss questions over the equity method investments risk assessment.	\$250.00	1.0	\$250.00
Briggs, Alexandra	Call with T. Lane, D. Keddie, R. Grundberg, A. Hays, (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Review held for sale, securities for sale, escrows guided risk assessments after staff addressed my initial notes for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Continue to prepare real estate asset guided risk assessment for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Prepare real estate asset guided risk assessment for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Prepare engagement quality control reviewer workpapers for readiness for 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with T. Lane, D. Keddie, A. Briggs, A. Hays, (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/15/2021				
Gupta, Ashita	Review 2021 materiality consultation memo.	\$250.00	3.1	\$775.00
Gupta, Ashita	Continue to review 2021 materiality consultation memo.	\$250.00	2.9	\$725.00
Gupta, Ashita	Clear notes in materiality consultation memo.	\$250.00	1.5	\$375.00
Gupta, Ashita	Continue to clear notes in materiality consultation memo.	\$250.00	0.5	\$125.00
Hays, Aaron	Document internal controls over review of straight line rent schedule.	\$250.00	1.4	\$350.00
Hays, Aaron	Document internal controls over review of percentage rent schedule.	\$250.00	2.1	\$525.00
Hays, Aaron	Clear review notes related to the held for sale asset guided risk assessment.	\$250.00	0.6	\$150.00
Hays, Aaron	Clear review notes related to the investment in marketable securities guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls over income statement and balance sheet variance analysis review.	\$250.00	1.2	\$300.00
Hays, Aaron	Clear review notes related to the mortgage escrow guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with T. Overly (CBL) to review internal controls over the income statement and balance sheet variance analysis review process.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with T. Lane, D. Keddie, R. Grundberg, A. Briggs (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.9	\$225.00
Keddie, Danny	Call with A. Cobb and A. Houghton (CBL) to discuss employee retention bonus classification.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with T. Lane, R. Grundberg, A. Briggs, A. Hays, (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.9	\$225.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/15/2021				
Scalese, Mark	Prepare listing of proposed audit engagement team members on 2021 audit compared to prior year 2020 audit to demonstrate the additional individuals added to audit engagement team, provide the listing to A. Cobb and F. Khaleel (CBL).	\$250.00	3.2	\$800.00
07/16/2021				
Briggs, Alexandra	Review engagement team considerations of the real estate taxes payable risk assessment prepared for planning for the 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Review engagement team considerations of the investment in unconsolidated affiliates risk assessment prepared for planning for the 2021 audit.	\$250.00	0.9	\$225.00
Briggs, Alexandra	Document engagement team considerations of the real estate tax expense risk assessment prepared for planning for the 2021 audit.	\$250.00	0.9	\$225.00
Briggs, Alexandra	Plan the timing of planning, risk assessment, Q2 workpaper preparation for planning purposes for 2021 audit.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review the materiality consultation memo and supporting appendices for 2021 audit.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Prepare real estate asset guided risk assessment and finalizing supporting graphs for 2021 audit.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with M. Scalese (Deloitte), A. Cobb, J. Khalili (CBL), J. Easterly, D. Lindstrom, J. Murphy, M. Clark (Stout) to discuss property valuation timing for fresh start accounting.	\$250.00	0.7	\$175.00
Mishra, Chirag	Address notes within the materiality memo and excel workbooks in engagement management system (EMS) file.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/16/2021				
Scalese, Mark	Call with D. Keddle (Deloitte), A. Cobb, J. Khalili (CBL), J. Easterly, D. Lindstrom, J. Murphy, M. Clark (Stout) to discuss property valuation timing for fresh start accounting.	\$250.00	0.7	\$175.00
07/19/2021				
Briggs, Alexandra	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	3.1	\$775.00
Briggs, Alexandra	Review engagement team considerations of the investment in unconsolidated affiliates risk assessment prepared for planning for the 2021 audit.	\$250.00	0.7	\$175.00
Briggs, Alexandra	Review engagement team considerations of the equity method investments risk assessment prepared for planning for 2021 audit.	\$250.00	3.2	\$800.00
Briggs, Alexandra	Update project plan for staff timing for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review the rent roll analytic for the purpose of making selections for budget calls.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Manage engagement quality control reviewer items for both year-end audit and Q2 2021.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Review the client's budget call schedule to identify properties for 2021 audit procedures.	\$250.00	2.9	\$725.00
Grundberg, Ryan	Review the client's budget call schedule to identify properties for 2021 audit procedures.	\$250.00	1.7	\$425.00
Hays, Aaron	Call with M. Monahan (CBL) to walk through internal controls over the property review checklists.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to the accrued real estate tax liability guided risk assessment for the FY2021 audit.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/19/2021				
Hays, Aaron	Clear review notes related to the noncontrolling interest guided risk assessment for the FY2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear review notes relating to the investments in unconsolidated affiliates guided risk assessment for the FY2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Clear review notes relating to the operating expenses guided risk assessment for the FY2021 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls over the review of property review checklists.	\$250.00	2.8	\$700.00
Hays, Aaron	Update revenue risk assessment graphs.	\$250.00	0.4	\$100.00
Keddie, Danny	Review materiality appendices for FY2021 audit materiality.	\$250.00	0.8	\$200.00
Scalese, Mark	Prepare client continuance summary for internal considerations.	\$250.00	2.2	\$550.00
Staat, Jeff	Review planning documents related to risk assessment and significant risk.	\$250.00	1.2	\$300.00
Veluri, Pavani	Review accounts receivable dashboard.	\$250.00	2.1	\$525.00
Williams, Bryan	Prepare for and meeting with M. Scalese, R. Staner, L. Snodgrass (Deloitte) to consider engagement acceptance and related risk factors.	\$250.00	0.5	\$125.00
07/20/2021				
Briggs, Alexandra	Review engagement team considerations of the equity method investments risk assessment prepared for planning for 2021 audit.	\$250.00	1.6	\$400.00
Briggs, Alexandra	Review engagement team considerations of the noncontrolling interests risk assessment prepared for planning for the 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (impact on accounts receivable) prepared for planning for 2021 audit.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

07/20/2021

Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (impact on workforce) prepared for planning for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (impact on financial results and operations) prepared for planning for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (impact on budgeting) prepared for planning for 2021 audit.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Review engagement team considerations of the investment in unconsolidated affiliates risk assessment prepared for planning for the 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Review engagement team considerations of the accrued real estate tax payable risk assessment prepared for planning for the 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Analyze intern progress and performance during planning for 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Plan the timing of interim workpaper preparation for planning purposes for 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Call with D. Keddle, R. Grundberg, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with C. Cain, M. Stanley, H. Grody, J. Waller, M. Praznik, M. Peno (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Parkdale Mall.	\$250.00	3.4	\$850.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/20/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte), C. Cain, J. Smajda, D. Batchelor, L. Altman (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Stroud Mall and York Galleria.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Prepare for upcoming client budget meetings for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Briggs, D. Keddie, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Hays, Aaron	Make updates to notes payable risk assessment graphs.	\$250.00	0.6	\$150.00
Hays, Aaron	Complete documentation related to internal controls over the review of sales data process.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls over review of property-level quarterly income statement variance analysis.	\$250.00	2.2	\$550.00
Hays, Aaron	Call with M. Liskey (CBL) to review internal controls over the property-level quarterly income statement variance analysis review.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with R. Grundberg (Deloitte), C. Cain, J. Smajda, D. Batchelor, L. Altman (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Stroud Mall and York Galleria.	\$250.00	2.4	\$600.00
Hays, Aaron	Set up walk throughs over internal controls related to fixed asset internal controls.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare for internal controls walkthrough over the quarterly property-level income statement variance analysis review process.	\$250.00	0.5	\$125.00
Hays, Aaron	Email D. Keddie, R. Grundberg, A. Briggs, T. Lane (Deloitte) regarding audit status and audit planning items.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

07/20/2021

Hays, Aaron	Call with C. Cain, J. Waller, M. Peno, M. Stanley, T. Allender (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Parkdale Mall and Parkdale Corner.	\$250.00	0.8	\$200.00
Keddie, Danny	Review materiality consultation memo for 2021 audit materiality.	\$250.00	2.2	\$550.00
Keddie, Danny	Review financial reporting risk of material misstatement.	\$250.00	0.8	\$200.00
Keddie, Danny	Review litigation risks of material misstatements.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Staat, Jeff	Review planning documents related to accounts that have risk of material misstatements.	\$250.00	1.0	\$250.00
Vuthem, bhavana	Engage in preparation by reviewing rentrolls and accounts receivables (AR) analytics.	\$250.00	2.1	\$525.00

07/21/2021

Briggs, Alexandra	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Compile plan information for intern to complete 2021 Q2 plan items.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Plan the timing of workpaper preparation for plan purposes for 2021 audit.	\$250.00	1.8	\$450.00
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (impact on rental revenue) prepared for planning for 2021 audit.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/21/2021				
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (accounting and disclosure considerations) prepared for planning for 2021 audit.	\$250.00	1.1	\$275.00
Briggs, Alexandra	Review engagement team considerations of the remote working environment due to COVID-19 (going concern considerations) prepared for planning for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Call T. Lane (Deloitte) to discuss audit and quarterly review status and audit planning items.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Create journal entry testing analytic requests for 2021 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with D. Hocker, R. Nespeca, E. Griffith, R. Owens, C. Gwinn, J. Jones (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Hanes Mall.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with D. Keddie, A. Briggs, A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Briggs (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with A. Houghton (CBL) to discuss budget meetings and internal control walkthrough timing.	\$250.00	0.4	\$100.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/21/2021				
Hays, Aaron	Call with R. Nespeca, R. Owens, J. Wills, D. Meadows, E. Griffith, D. Hooker (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Hamilton Place Mall and Arbor Place Mall.	\$250.00	3.1	\$775.00
Hays, Aaron	Update notes payable risk assessment graphs.	\$250.00	2.7	\$675.00
Hays, Aaron	Update operating expense risk assessment graphs.	\$250.00	1.6	\$400.00
Keddie, Danny	Call with R. Grundberg, A. Briggs, A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$250.00	0.4	\$100.00
Keddie, Danny	Review 2022 budget for Imperial Valley Mall with C. Cain, J. Waller, R. Petty, A. Swaim, R. Rodriguez (CBL).	\$250.00	0.9	\$225.00
Pramanik, Samiran	Engage in preparation of CBL accounts receivable dashboards.	\$250.00	3.8	\$950.00
Scalese, Mark	Work on audit planning documentation including finalizing staffing hours.	\$250.00	0.9	\$225.00
Scalese, Mark	Work on audit planning documentation including materiality memorandum.	\$250.00	1.9	\$475.00
Scalese, Mark	Review prior year financial statements to better understand and prepare for current year audit scoping considerations.	\$250.00	1.1	\$275.00
Scalese, Mark	Review the 2021 audit client service plan for presentation to the CBL audit committee.	\$250.00	0.8	\$200.00
Snodgrass, Lori	Email B. Williams, R. Staner, W. Herman, M. Scalese (Deloitte) regarding 2021 continuance.	\$250.00	1.0	\$250.00
Staat, Jeff	Review group audit memo.	\$250.00	0.9	\$225.00
Veluri, Pavani	Review accounts receivable dashboard.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

07/22/2021

Briggs, Alexandra	Plan the timing of workpaper and risk assessment preparation for plan purposes for 2021 audit.	\$250.00	2.9	\$725.00
Briggs, Alexandra	Review engagement team considerations of the design and implementation of control IS-2A prepared for 2021 audit.	\$250.00	1.8	\$450.00
Briggs, Alexandra	Call with D. Keddie, R. Grundberg, A. Hays, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with D. Hocker, E. Griffith, R. Nespeca, J. Duke, D. Meadows (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at CoolSprings Galleria.	\$250.00	2.1	\$525.00
Grundberg, Ryan	Prepare review notes in materiality memo for 2021 audit.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Prepare for new senior K. Tyson (Deloitte) to join the team and set up additional plan meetings for 2021 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Briggs, D. Keddie, A. Hays, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.0	\$250.00
Hays, Aaron	Updating operating expense risk assessment graphs.	\$250.00	2.2	\$550.00
Hays, Aaron	Clear notes related to the operating expense guided risk assessment for the FY2021 audit.	\$250.00	3.3	\$825.00
Hays, Aaron	Continue to clear notes related to the operating expense guided risk assessment for the FY2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with T. Lane (Deloitte) to discuss questions over client ratios and visualizations for Q2 2021.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss accounts receivable risk assessment analytics.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services (2021)

07/22/2021

Hays, Aaron	Call with A. Briggs, D. Keddie, R. Grundberg, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss accounts receivable risk assessment analytics.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with A. Cobb, J. Khalili (CBL), M. Scalese, (Deloitte), B. Richter, C. Lam, J. Easterly, M. Clark (Stout) to discuss property valuation risk assessment.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, A. Hays, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.0	\$250.00
Scalese, Mark	Call with A. Cobb, J. Khalili (CBL), D. Keddie (Deloitte), B. Richter, C. Lam, J. Easterly, M. Clark (Stout) to discuss property valuation risk assessment.	\$250.00	0.8	\$200.00
Staat, Jeff	Review approach for fraud and other procedures.	\$250.00	1.1	\$275.00
Vuthem, bhavana	Prepare rentrolls and accounts receivables (AR) analytics.	\$250.00	3.9	\$975.00

07/23/2021

Briggs, Alexandra	Address notes related to engagement team considerations of the remote working environment due to COVID-19 prepared for plan for 2021 audit.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Address notes related to related to the litigation risk assessment for 2021 audit.	\$250.00	0.8	\$200.00
Briggs, Alexandra	Address notes related to the design and implementation of controls IS-2A, IS-2B, IS-2C prepared for 2021 audit.	\$250.00	0.3	\$75.00
Briggs, Alexandra	Address notes related to the equity method investments risk assessment prepared for plan for 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Address notes related to the notes payable risk assessment analytics prepared for 2021 audit.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/23/2021				
Briggs, Alexandra	Address notes related to the payroll risk assessment analytics prepared for 2021 audit.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Review engagement team considerations of the design and implementation of control IS-2B prepared for 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Review engagement team considerations of the design and implementation of control IS-2C prepared for 2021 audit.	\$250.00	0.6	\$150.00
Briggs, Alexandra	Plan the timing of workpaper, risk assessment, controls preparation for plan purposes for 2021 audit.	\$250.00	3.3	\$825.00
Briggs, Alexandra	Call with T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with E. Griffith, H. Grody, S. Dunham, B. Winstead, J. Moss, A. Hodges, D. Irvin, C. Cain, K. Powell (CBL) to discuss the status of existing leases for purpose of updating the 2021/2022 budgets at Kirkwood and Meridian Malls.	\$250.00	1.8	\$450.00
Hays, Aaron	Clear notes related to internal control documentation about property controllers' review over monthly property close packages for the FY2021 audit.	\$250.00	2.4	\$600.00
Hays, Aaron	Complete operating expense guided risk assessment.	\$250.00	2.6	\$650.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboards.	\$250.00	2.5	\$625.00
07/26/2021				
Hays, Aaron	Document internal controls over new lease agreement execution.	\$250.00	2.7	\$675.00
Hays, Aaron	Close notes relating to the financial reporting risk assessment for the FY2021 audit.	\$250.00	2.6	\$650.00
Hays, Aaron	Prepare property budgets process risk assessment memo.	\$250.00	2.1	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/26/2021				
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss review notes relating to the financial reporting risk assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss review notes relating to the financial reporting risk assessment.	\$250.00	0.4	\$100.00
07/27/2021				
Hays, Aaron	Call with D. Keddie, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Hays, Aaron	Prepare property budgets process risk assessment memo.	\$250.00	2.3	\$575.00
Hays, Aaron	Prepare property budgets process risk assessment memo.	\$250.00	2.5	\$625.00
Hays, Aaron	Compile legal letters to be signed and sent to legal firms.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with T. Smith (CBL) to review internal controls over fixed asset additions process.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls over fixed asset additions process.	\$250.00	1.4	\$350.00
Keddie, Danny	Call with A. Hays and T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Scalese, Mark	Review the planning documents related to the 2021 audit including engagement letter for 2021 audit.	\$250.00	1.5	\$375.00
Scalese, Mark	Review the planning documents related to the 2021 audit including engagement letter for the Q2 2021 quarterly review.	\$250.00	1.5	\$375.00
Scalese, Mark	Review the planning documents related to the 2021 audit including risk assessment documentation.	\$250.00	2.2	\$550.00
Veluri, Pavani	Continue to review accounts receivable dashboard.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/28/2021				
Hays, Aaron	Document internal controls over quarterly review of the fixed asset rollforward.	\$250.00	2.3	\$575.00
Hays, Aaron	Document internal controls relating to the automated depreciation expense calculation.	\$250.00	2.1	\$525.00
Hays, Aaron	Prepare for internal control walkthrough over fixed asset rollforward review.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with T. Overly (CBL) to review fixed asset rollforward process.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with T. Lane (Deloitte) to discuss preliminary fluctuation analysis and audit planning items.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with D. Dreyovich (Deloitte) to discuss 2021 audit engagement economics.	\$250.00	0.7	\$175.00
Keddie, Danny	Prepare audit plan presentation for 2021 Audit for audit committee.	\$250.00	2.5	\$625.00
Scalese, Mark	Review quarterly review procedures for Q2 2021.	\$250.00	3.8	\$950.00
Vuthem, bhavana	Perform preparation and review of rentrolls and accounts receivables (AR) analytics.	\$250.00	3.1	\$775.00
07/29/2021				
Mishra, Chirag	Address notes within the materiality memo and excel workbooks in engagement management system (EMS) file.	\$250.00	3.8	\$950.00
Subtotal for Financial Statement Audit and Related Services (2021):			1,025.0	\$256,250.00

Firm Retention

05/04/2021

Korczyk, Stefanie	Prepare attest risk management consultation memo related to modifications of standard engagement letter language proposed by the Company's internal counsel consistent with previous years.	\$250.00	0.2	\$50.00
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CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
05/04/2021				
Korczyk, Stefanie	Call with R. Young, M. Scalese (Deloitte) to discuss engagement letter and bankruptcy court process for Q1 2021 review engagement.	\$250.00	0.4	\$100.00
Korczyk, Stefanie	Review engagement letter for Q1 2021 review of interim financial information.	\$250.00	0.3	\$75.00
Scalese, Mark	Call with R. Young, S. Korczyk (Deloitte) to discuss engagement letter and bankruptcy court process for Q1 2021 review engagement.	\$250.00	0.4	\$100.00
05/07/2021				
Korczyk, Stefanie	Submit Q1 2021 quarterly review engagement letter to attest risk management for review and approval of modifications to standard language.	\$250.00	0.2	\$50.00
05/09/2021				
Staat, Jeff	Review quarterly review engagement letter and attest risk modifications for Q1 2021	\$250.00	1.0	\$250.00
05/10/2021				
Korczyk, Stefanie	Respond to J. Staat (Deloitte) questions and comments on Q1 2021 engagement letter and audit committee presentation.	\$250.00	0.4	\$100.00
07/26/2021				
Keddie, Danny	Submit engagement letter for preparation for 2021 audit.	\$250.00	1.0	\$250.00
07/28/2021				
Soni, Soni	Prepare engagement letter.	\$250.00	0.5	\$125.00
07/29/2021				
Soni, Soni	Prepare CBL 2021 Audit engagement letter for non-intergrated audit for the year ended December 31, 2021.	\$250.00	1.5	\$375.00
Subtotal for Firm Retention:			5.9	\$1,475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/03/2021				
Veerabomma, Chandra	Finalize CBL D&T for April 2021 fee application, including meeting matchings.	\$175.00	3.9	\$682.50
Veerabomma, Chandra	Continue to finalize CBL D&T for April 2021 fee application, including meeting matchings.	\$175.00	2.1	\$367.50
05/04/2021				
Gutierrez, Dalia	Review first monthly fee detail in preparation for the monthly fee application.	\$175.00	3.9	\$682.50
Gutierrez, Dalia	Review first monthly fee detail in preparation for the monthly fee application.	\$175.00	3.8	\$665.00
Veerabomma, Chandra	Continue to finalize CBL D&T for April 2021 fee application, including meeting matchings.	\$175.00	1.9	\$332.50
05/06/2021				
Gutierrez, Dalia	Review first monthly fee detail in preparation for the monthly fee application.	\$175.00	3.6	\$630.00
Gutierrez, Dalia	Continue to review first monthly fee detail in preparation for the monthly fee application.	\$175.00	3.4	\$595.00
05/07/2021				
Gutierrez, Dalia	Review first monthly fee detail in preparation for the monthly fee application.	\$175.00	3.9	\$682.50
Gutierrez, Dalia	Continue to review first monthly fee detail in preparation for the monthly fee application.	\$175.00	2.1	\$367.50
05/08/2021				
Gutierrez, Dalia	Pull April 2021 data in preparation for the monthly fee application.	\$175.00	0.5	\$87.50
Gutierrez, Dalia	Continue to review first monthly fee detail in order to prepare the exhibits and charts.	\$175.00	3.9	\$682.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/08/2021				
Gutierrez, Dalia	Continue to review first monthly fee detail in order to prepare the exhibits and charts.	\$175.00	1.4	\$245.00
05/10/2021				
McDonald, Carisa	Review fee exhibit from Nov-Feb'2021.	\$175.00	0.6	\$105.00
05/12/2021				
Tomar, Arzoo	Review fees for April 2021 for fee application preparation.	\$175.00	3.9	\$682.50
Tomar, Arzoo	Continue to review fees for April 2021 for fee application preparation.	\$175.00	3.1	\$542.50
05/13/2021				
Veerabomma, Chandra	Review April 2021 fee detail for fee application.	\$175.00	3.2	\$560.00
05/23/2021				
Gutierrez, Dalia	Review March 2021 fee detail in preparation for the monthly fee application.	\$175.00	3.0	\$525.00
05/24/2021				
Gutierrez, Dalia	Update March 2021 fee exhibit.	\$175.00	1.5	\$262.50
McDonald, Carisa	Update December 2020 to February 2021 fee exhibit.	\$175.00	2.3	\$402.50
Veerabomma, Chandra	Finalize April 2021 for fee application.	\$175.00	2.5	\$437.50
05/25/2021				
Veerabomma, Chandra	Continue to finalize April 2021 for fee application.	\$175.00	1.9	\$332.50
06/08/2021				
McDonald, Carisa	Prepare November 2020 fee statement.	\$250.00	2.9	\$725.00
06/09/2021				
McDonald, Carisa	Prepare November 2020 fee statement.	\$250.00	3.8	\$950.00
McDonald, Carisa	Prepare December 2020 fee statement.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/10/2021				
Korczyk, Stefanie	Review fee applications to be submitted to bankruptcy court for November/December 2020.	\$250.00	0.5	\$125.00
06/15/2021				
Gutierrez, Dalia	Pull May 2021 data in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
McDonald, Carisa	Prepare January 2021 fee statement.	\$250.00	3.1	\$775.00
06/16/2021				
McDonald, Carisa	Prepare February 2021 fee statement.	\$250.00	2.6	\$650.00
McDonald, Carisa	Revise January 2021 fee statement.	\$250.00	1.2	\$300.00
Veerabomma, Chandra	Review fee for May 2021 fee application.	\$250.00	3.9	\$975.00
06/17/2021				
Korczyk, Stefanie	Review November/December 2020 final fee applications.	\$250.00	0.7	\$175.00
06/22/2021				
McDonald, Carisa	Update December 2020 fee statement.	\$250.00	0.6	\$150.00
McDonald, Carisa	Update legal review comments on March 2020 fee exhibit.	\$250.00	1.6	\$400.00
McDonald, Carisa	Update November 2020 fee statement.	\$250.00	0.6	\$150.00
06/24/2021				
Tomar, Arzoo	Review fee for May 2021 fee application preparation.	\$250.00	3.5	\$875.00
06/25/2021				
Veerabomma, Chandra	Finalize fee for May 2021 fee application preparation.	\$250.00	1.5	\$375.00
07/06/2021				
McDonald, Carisa	Prepare March 2021 monthly fee statement.	\$250.00	1.2	\$300.00
McDonald, Carisa	Revise February 2021 monthly fee statement.	\$250.00	0.4	\$100.00
McDonald, Carisa	Revise January 2021 monthly fee statement.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/08/2021				
McDonald, Carisa	Update February 2021 monthly fee statement.	\$250.00	0.4	\$100.00
07/13/2021				
Gutierrez, Dalia	Review May 2021 fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
07/14/2021				
McDonald, Carisa	Prepare April 2021 monthly fee statement.	\$250.00	0.6	\$150.00
07/21/2021				
Keddie, Danny	Review CBL time entries for April 2021.	\$250.00	1.1	\$275.00
07/22/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the May 2021 monthly fee application.	\$250.00	2.0	\$500.00
Trivedi, Sanyam	Review fees for June, 2021 for fee application preparation.	\$250.00	2.0	\$500.00
07/23/2021				
McDonald, Carisa	Review May 2021 fee exhibit for monthly fee statement.	\$250.00	0.4	\$100.00
07/27/2021				
Keddie, Danny	Review March 2020 time entries to prepare monthly fee statement.	\$250.00	0.5	\$125.00
07/28/2021				
Veerabomma, Chandra	Review June 2021 fee for fee application preparation.	\$250.00	2.4	\$600.00
07/29/2021				
Keddie, Danny	Review time entries for March 2020 for CBL audit.	\$250.00	0.5	\$125.00
Subtotal for Preparation of Fee Applications:			100.2	\$20,820.00

Q2 2021 Review

07/08/2021				
Keddie, Danny	Review Q2 2021 impairment indicator analysis.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
07/14/2021				
Grundberg, Ryan	Review management's debt indicators for Q2-21 impairment.	\$0.00	1.4	\$0.00
07/16/2021				
Keddie, Danny	Call with T. Wingo (CBL) to discuss held for sale analysis for Q2 2021 10-Q.	\$0.00	0.7	\$0.00
07/19/2021				
Briggs, Alexandra	Review engagement letter prepared for the 2021 Q2 review.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare Q2 client tracker for Q2 2021 review.	\$0.00	1.1	\$0.00
Keddie, Danny	Review engagement letter for Q2 2021 for CBL quarterly review.	\$0.00	0.7	\$0.00
07/20/2021				
Keddie, Danny	Generate record of issuance for Q2 2021 engagement letter for quarterly review.	\$0.00	0.8	\$0.00
07/21/2021				
Briggs, Alexandra	Review engagement team considerations of the signal analysis prepared for 2021 Q2 review.	\$0.00	0.8	\$0.00
Briggs, Alexandra	Compile data for analytics to be completed for 2021 Q2 review.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review management's Q2-21 impairment analysis.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Prepare for upcoming weekly client meeting to discuss status of Q2-21 items.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Create and set up Q2-21 financial reporting checklists.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Prepare assessment of management's Q2-21 impairment recoverability analyses.	\$0.00	2.2	\$0.00
Grundberg, Ryan	Prepare assessment of management's Q2-21 impairment recoverability analyses.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Q2 2021 engagement letter modification language.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
07/21/2021				
Keddie, Danny	Submit Q2 2021 engagement letter for final issuance to document services.	\$0.00	0.4	\$0.00
07/22/2021				
Briggs, Alexandra	Compile data for account fluctuation analysis for 2021 Q2 review.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Prepare assessment of management's Q2-21 impairment recoverability analyses.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare impairment indicator analysis memorandum for Q2 2021 review.	\$0.00	3.1	\$0.00
07/23/2021				
Briggs, Alexandra	Compile data for account fluctuation analysis for 2021 Q2 review.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare impairment indicator analysis memorandum for Q2 2021 review.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Prepare impairment indicator analysis memorandum for Q2 2021 review.	\$0.00	1.1	\$0.00
Keddie, Danny	Review Q2 2021 variance analysis output.	\$0.00	0.4	\$0.00
07/26/2021				
Keddie, Danny	Call with T. Lane (Deloitte) to discuss Q2 2020 balance sheet income statement analytics.	\$0.00	0.4	\$0.00
07/27/2021				
Keddie, Danny	Prepare Q2 2021 audit committee presentation.	\$0.00	1.3	\$0.00
07/28/2021				
Hays, Aaron	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.4	\$0.00
Hays, Aaron	Send legal letter confirms to respective law firms of Husch Blackwell, King and Spalding, Internal Counsel of CBL and Balch and Bingham.	\$0.00	0.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
07/28/2021				
Keddie, Danny	Call with A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.4	\$0.00
07/29/2021				
Keddie, Danny	Review signal risk assessment analysis for Q2 2021.	\$0.00	0.4	\$0.00
Keddie, Danny	Review management's June 2021 impairment indicator analysis.	\$0.00	1.2	\$0.00
Subtotal for Q2 2021 Review:			30.9	\$0.00

Quarterly Review Services (Q1 2021) - Fixed Fee

05/03/2021				
Keddie, Danny	Review step 1 recoverability analyses for Q1 2021.	\$0.00	2.4	\$0.00
Keddie, Danny	Review impairment indicator analysis for Q1 2021.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with M. Scalese, S. Korczyk, F. Saucedo (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie, M. Scalese, F. Saucedo (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Review meeting minutes for Q1 2021 meetings of the Company's board of directors and related committees.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review Q1 2021 legal confirmation requests and meeting minutes for Q1 2021 meetings of the Company's board of directors.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with M. Scalese (Deloitte) to discuss comments on Q1 2021 Form 10-Q.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/03/2021				
Saucedo, Felix	Call with D. Keddie, M. Scalese, S. Korczyk (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.9	\$0.00
Saucedo, Felix	Prepare the Q1 2021 flux analysis for CBL, for balance sheet Q4 2020 to Q1 2021.	\$0.00	3.7	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for balance sheet Q4 2020 to Q1 2021.	\$0.00	1.2	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for balance sheet Q4 2020 to Q1 2021.	\$0.00	2.2	\$0.00
Scalese, Mark	Call with D. Keddie, S. Korczyk, F. Saucedo (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.9	\$0.00
Scalese, Mark	Call with S. Korczyk (Deloitte) to discuss comments on Q1 2021 Form 10-Q.	\$0.00	0.5	\$0.00
05/04/2021				
Grundberg, Ryan	Prepare Q1 2021 impairment memorandum related to intent indicators.	\$0.00	3.2	\$0.00
Korczyk, Stefanie	Prepare quarterly evaluation of the going concern assumption for Q1 2021 review.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Call with A. Cobb, R. Carlton (CBL), M. Scalese (Deloitte) to discuss Q1 2021 impairment charges, accounts receivable reserves, reconsideration events.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Prepare presentation to the audit committee regarding the results of Q1 2021 review procedures over the Company's Q1 2021 Form 10-Q.	\$0.00	2.6	\$0.00
Saucedo, Felix	Prepare draft legal letters for review and authorization by CBL.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/04/2021				
Saucedo, Felix	Prepare the Q1 2021 flux analysis for CBL, for balance sheet Q1 2020 to Q1 2021.	\$0.00	4.4	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for balance sheet Q1 2020 to Q1 2021.	\$0.00	3.3	\$0.00
Scalese, Mark	Call with A. Cobb, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss Q1 2021 impairment charges, accounts receivable reserves, reconsideration events.	\$0.00	1.0	\$0.00
05/05/2021				
Grundberg, Ryan	Prepare Q1 2021 impairment memorandum related to intent indicators.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Continue to prepare Q1 2021 impairment memorandum related to intent indicators.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment procedures to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	1.6	\$0.00
Keddie, Danny	Document Q1 2021 CBL summary memo.	\$0.00	2.7	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss Q1 2021 review progress and staffing plans.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment procedures to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	1.6	\$0.00
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review, as well as the Q1 2021 flux analysis.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/05/2021				
Korczyk, Stefanie	Call with A. Cobb, A. Houghton (CBL), M. Scalese (Deloitte) to discuss Q1 2021 reconsideration events under generally accepted accounting principles.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with S. Sanwaria, M. Scalese (Deloitte) to discuss Q1 2021 reconsideration events under generally accepted accounting principles.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with J. Easterly (Stout), A. Cobb, A. Houghton (CBL), M. Scalese (Deloitte) to discuss Q1 2021 impairment charges and timing of deliverables.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with D. Keddle (Deloitte) to discuss Q1 2021 review progress and staffing plans.	\$0.00	0.4	\$0.00
Sanwaria, Shekhar	Call with M. Scalese, S. Korczyk (Deloitte) to discuss Q1 2021 reconsideration events under generally accepted accounting principles.	\$0.00	0.5	\$0.00
Saucedo, Felix	Call with D. Keddle (Deloitte) to discuss updates and tasks to be performed in connection with the Q1 2021 Form 10-Q review, as well as the Q1 2021 flux analysis.	\$0.00	0.5	\$0.00
Saucedo, Felix	Draft and send independence confirmation emails to D. Keddle, M. Scalese, S. Korczyk, R. Grundberg, A. Hays, J. Staat (Deloitte).	\$0.00	0.7	\$0.00
Saucedo, Felix	Upload, prepare and sign-off on CBL board meeting minutes during Q1 2021.	\$0.00	0.9	\$0.00
Saucedo, Felix	Prepare the Q1 2021 flux analysis for CBL, for income statement Q4 2020 to Q1 2021.	\$0.00	2.5	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for income statement Q4 2020 to Q1 2021.	\$0.00	1.5	\$0.00
Saucedo, Felix	Prepare Form assessment of engagement team's compliance.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/05/2021				
Scalese, Mark	Call with A. Cobb, A. Houghton (CBL), S. Korczyk (Deloitte) to discuss Q1 2021 reconsideration events under generally accepted accounting principles.	\$0.00	0.6	\$0.00
Scalese, Mark	Call with S. Sanwaria, S. Korczyk (Deloitte) to discuss Q1 2021 reconsideration events under generally accepted accounting principles.	\$0.00	0.5	\$0.00
Scalese, Mark	Call with J. Easterly (Stout), A. Cobb, A. Houghton (CBL), S. Korczyk (Deloitte) to discuss Q1 2021 impairment charges and timing of deliverables.	\$0.00	0.2	\$0.00
05/06/2021				
Grundberg, Ryan	Review income statement and balance sheet variance analysis.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare Q1 2021 impairment step 1 summary analysis.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Continue to prepare Q1 2021 impairment step 1 summary analysis.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Continue to prepare Q1 2021 impairment memorandum related to non intent indicators.	\$0.00	2.7	\$0.00
Grundberg, Ryan	Continue to prepare Q1 2021 impairment memorandum related to non intent indicators.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Prepare impairment questions related to impairment indicators for A. Houghton (CBL).	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, F. Saucedo (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, T. Overley, R. Carlton (CBL) to discuss updates and provided by client (PBC) documents to be uploaded for Q1 2021 Form 10-Q review.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with F. Saucedo (Deloitte) to discuss questions in connection with the Q1 2021 flux analysis.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/06/2021				
Keddie, Danny	Call with A. Cobb (CBL), M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy impacts on Q1 2021 quarterly reporting on Form 10-Q.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Q1 2021 impairment indicator memo.	\$0.00	1.7	\$0.00
Keddie, Danny	Review CBL Q1 2021 Form 10-Q draft.	\$0.00	2.5	\$0.00
Keddie, Danny	Document variance analysis for equity statement and cash flow statement for Q1 2021.	\$0.00	3.5	\$0.00
Keddie, Danny	Call with R. Grundberg, S. Korczyk, F. Saucedo (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, T. Overley, R. Carlton (CBL) to discuss updates and provided by client (PBC) documents to be uploaded for Q1 2021 Form 10-Q review.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie, M. Scalese (Deloitte) to discuss bankruptcy impacts on Q1 2021 quarterly reporting on Form 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review draft Q1 2021 Form 10-Q.	\$0.00	3.4	\$0.00
Korczyk, Stefanie	Call with R. Grundberg, D. Keddie, F. Saucedo (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, T. Overley, R. Carlton (CBL) to discuss updates and provided by client (PBC) documents to be uploaded for Q1 2021 Form 10-Q review.	\$0.00	0.3	\$0.00
Saucedo, Felix	Call with R. Grundberg (Deloitte) to discuss questions in connection with the Q1 2021 flux analysis.	\$0.00	0.4	\$0.00
Saucedo, Felix	Call with R. Grundberg, S. Korczyk, D. Keddie (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, T. Overley, R. Carlton (CBL) to discuss updates and provided by client (PBC) documents to be uploaded for Q1 2021 Form 10-Q review.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/06/2021				
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for income statement Q1 2020 to Q1 2021.	\$0.00	2.1	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL, for income statement Q4 2020 to Q1 2021.	\$0.00	2.6	\$0.00
Saucedo, Felix	Prepare the Q1 2021 flux analysis for CBL, for income statement Q1 2020 to Q1 2021.	\$0.00	1.9	\$0.00
Saucedo, Felix	Prepare and send out legal letter request emails to CBL internal and external counsel.	\$0.00	0.7	\$0.00
Scalese, Mark	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss bankruptcy impacts on Q1 2021 quarterly reporting on Form 10-Q.	\$0.00	0.5	\$0.00
05/07/2021				
Grundberg, Ryan	Review Q1 2021 income statement and balance sheet variance analysis workpaper.	\$0.00	2.4	\$0.00
Grundberg, Ryan	Review the interim financial information checklist workpaper.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to prepare Q1 2021 impairment step 1 summary analysis.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Address notes in the Q1 2021 impairment memorandum.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with A. Cobb, T. Overley, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss accounts receivable reserve process for Q1 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review quarterly checklist for CBL Q1 2021.	\$0.00	0.6	\$0.00
Keddie, Danny	Review recoverability analysis summary workbook for Q1 2021.	\$0.00	1.2	\$0.00
Keddie, Danny	Document changes in internal controls for Q1 2021 for CBL.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss accounting presentation related to loss of control of assets in receivership.	\$0.00	0.3	\$0.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/07/2021				
Korczyk, Stefanie	Submit Q1 2021 audit committee presentation to creative services group.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with A. Cobb, T. Overley, R. Carlton (CBL), D. Keddie (Deloitte) to discuss accounts receivable reserve process for Q1 2021.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Scalese (Deloitte) to discuss accounting presentation related to loss of control of assets in receivership.	\$0.00	0.3	\$0.00
Saucedo, Felix	Upload 10-Q of CBL's Q1 2021 into the tie out tool.	\$0.00	0.4	\$0.00
Saucedo, Felix	Prepare the Q1 2021 flux analysis for CBL.	\$0.00	2.2	\$0.00
Saucedo, Felix	Continue to prepare the Q1 2021 flux analysis for CBL.	\$0.00	1.6	\$0.00
Saucedo, Felix	Continue to prepare form for review of interim financial information.	\$0.00	0.9	\$0.00
Saucedo, Felix	Prepare form for review of interim financial information.	\$0.00	1.8	\$0.00
Scalese, Mark	Call with S. Korczyk (Deloitte) to discuss accounting presentation related to loss of control of assets in receivership.	\$0.00	0.3	\$0.00
05/10/2021				
Grundberg, Ryan	Prepare record of issuance for audit committee presentation.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Hays (partial) (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Identify open items within quarterly review file to coordinate the completion of open items.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare impairment and other open items related to Q1 2021 quarterly review.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/10/2021				
Grundberg, Ryan	Call with S. Korczyk (Deloitte) to discuss debtor only financial statements and tie out procedures to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment step 1 summary notes.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Address impairment step 1 summary notes.	\$0.00	2.7	\$0.00
Hays, Aaron	Continue to perform financial statement tie out procedures for the Q1 2021 10-Q.	\$0.00	3.6	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q1 2021 10-Q.	\$0.00	3.7	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Q1 2021 Form 10-Q.	\$0.00	3.5	\$0.00
Keddie, Danny	Document signal risk assessment for Q1 2021.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Hays (partial) (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with T. Wingo (CBL), S. Korczyk (Deloitte) to discuss statement of cash flows and timing of updated 1Q 2021 draft Form 10-Q.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Respond to emails from A. Cobb (CBL) regarding Q1 2021 engagement letter, fees, audit committee presentation.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with R. Grundberg (Deloitte) to discuss debtor only financial statements and tie out procedures to be performed in connection with the Q1 2021 Form 10-Q review.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/10/2021				
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Hays (partial) (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with T. Wingo (CBL), D Keddie (Deloitte) to discuss statement of cash flows and timing of updated 1Q 2021 draft Form 10-Q.	\$0.00	0.4	\$0.00
Staat, Jeff	Review Q1 2021 Audit Committee Presentation Slides	\$0.00	2.0	\$0.00
05/11/2021				
Grundberg, Ryan	Prepare the debtor only financial statement (footnote 2 within quarterly report) tie out.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Continue to prepare the debtor only financial statement (footnote 2 within quarterly report) tie out.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Continue to prepare the debtor only financial statement (footnote 2 within quarterly report) tie out.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Compile impairment and other open items related to Q1 2021 quarterly review.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss Q1'2021 review status and outstanding items.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with M. Scalese, D. Keddie (Deloitte) to discuss status of Q1'2021 impairment open items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss status of Q1'2021 impairment open items.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/11/2021				
Grundberg, Ryan	Continue to address impairment step 1 summary notes.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Cobb, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss Q1'2021 review status and outstanding items.	\$0.00	0.3	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q1 2021 10-Q footnotes.	\$0.00	4.0	\$0.00
Hays, Aaron	Continue to perform financial statement tie out procedures for the Q1 2021 10-Q.	\$0.00	3.4	\$0.00
Hays, Aaron	Call with R. Grundberg, S. Korczyk, D. Keddie (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Keddie, Danny	Run updated trial balances for debtor only financials by property for Q1 2021.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss status of Q1'2021 impairment open items.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte), A. Cobb, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss Q1'2021 review status and outstanding items.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg, S. Korczyk, A. Hays (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Scalese, R. Grundberg (Deloitte) to discuss status of Q1'2021 impairment open items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with R. Grundberg, D. Keddie, A. Hays (Deloitte) to discuss audit quarterly review status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/11/2021				
Saucedo, Felix	Close notes related to the Q1 2021 flux analysis for CBL.	\$0.00	0.6	\$0.00
Scalese, Mark	Call with D. Keddie, R. Grundberg (Deloitte) to discuss status of Q1'2021 impairment open items.	\$0.00	0.5	\$0.00
05/12/2021				
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions on the cash flow workpaper and financial statement tie-out status.	\$0.00	1.0	\$0.00
Hays, Aaron	Prepare Q1'2020 cash flow workpaper.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to prepare Q1'2020 cash flow workpaper.	\$0.00	3.1	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions on the cash flow workpaper and financial statement tie-out status.	\$0.00	1.0	\$0.00
Keddie, Danny	Review updated draft of Q1 2021 form 10-Q.	\$0.00	1.5	\$0.00
Keddie, Danny	Document income statement variance analysis.	\$0.00	1.9	\$0.00
Keddie, Danny	Document balance sheet variance analysis.	\$0.00	2.3	\$0.00
Korczyk, Stefanie	Prepare tieout of footnote 2 debtor only financial statements (balance sheet, statement of operations and cash flows) for purpose of Q1 2021 Form 10-Q review.	\$0.00	1.0	\$0.00
Staat, Jeff	Review Q1 2021 Impairment analysis	\$0.00	2.0	\$0.00
05/13/2021				
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions on the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Hays, Aaron	Continue to prepare Q1'2020 cash flow workpaper.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to perform financial statement tie out procedures for the Q1 2021 10-Q.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/13/2021				
Hays, Aaron	Clear notes relating to the statement of cash flows workpaper.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with M. Scalese, S. Korczyk, D. Keddie (Deloitte) to discuss audit quarterly review status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Review statement of cash flows documentation.	\$0.00	2.5	\$0.00
Keddie, Danny	Document impairment fair value analysis market assumptions.	\$0.00	3.8	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions on the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Scalese, S. Korczyk, A. Hays (Deloitte) to discuss audit quarterly review status and outstanding items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss class action settlement activity that occurred in Q1 2021.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review updated draft Q1 2021 Form 10-Q and provide questions to T. Wingo (CBL) for consideration.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Respond to J. Staat (Deloitte) questions and comments on Q1 2021 draft Form 10-Q.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Attend Q1 2021 quarterly meeting with L. Chapman, R. Lieb, C. Tiffany, S. Vogel, J. Griffith (CBL board), S. Lebovitz, C. Lebovitz, M. Lebovitz, F. Khaleel, K. Reinsmidt, A. Cobb, R. Preston, J. Curry, B. Hendrix, T. Overlay (CBL), M. Scalese (Deloitte).	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Prepare engagement quality control review checklist for Q1 2021 review of interim financial information.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/13/2021				
Korczyk, Stefanie	Call with T. Wingo, R. Carlton (CBL) to discuss tieout questions related to footnote 2 (debtor only financial statements (balance sheet, statement of operations and cash flows) of the Q1 2021 Form 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Continue to prepare tieout of footnote 2 debtor only financial statements (balance sheet, statement of operations and cash flows) for purpose of Q1 2021 Form 10-Q review.	\$0.00	2.3	\$0.00
Korczyk, Stefanie	Call with M. Scalese, D. Keddie, A. Hays (Deloitte) to discuss audit quarterly review status and outstanding items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Scalese (Deloitte) to discuss Q1 2021 review open items in preparation for audit committee meeting.	\$0.00	0.4	\$0.00
Scalese, Mark	Call with S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit quarterly review status and outstanding items.	\$0.00	0.5	\$0.00
Scalese, Mark	Attend Q1 2021 quarterly meeting with L. Chapman, R. Lieb, C. Tiffany, S. Vogel, J. Griffith (CBL board), S. Lebovitz, C. Lebovitz, M. Lebovitz, F. Khaleel, K. Reinsmidt, A. Cobb, R. Preston, J. Curry, B. Hendrix, T. Overley (CBL), S. Korczyk (Deloitte).	\$0.00	1.1	\$0.00
Scalese, Mark	Call with S. Korczyk (Deloitte) to discuss Q1 2021 review open items in preparation for audit committee meeting.	\$0.00	0.4	\$0.00
Staat, Jeff	Review Q1 2021 Summary Memo and Signal Memo.	\$0.00	1.0	\$0.00
05/14/2021				
Hays, Aaron	Continue to prepare Q1'2020 cash flow workpaper.	\$0.00	1.7	\$0.00
Hays, Aaron	Perform financial statement tie-out procedures for the 2021 10-Q.	\$0.00	3.1	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/14/2021				
Hays, Aaron	Continue to perform financial statement tie-out procedures for the 2021 10-Q.	\$0.00	1.7	\$0.00
Keddie, Danny	Call with A. Cobb and T. Wingo (CBL) to discuss deconsolidation disclosures.	\$0.00	0.5	\$0.00
Keddie, Danny	Update to cash flow analytic workpaper for impairment.	\$0.00	0.3	\$0.00
Keddie, Danny	Update balance sheet analytics documentation for impairment balances.	\$0.00	0.7	\$0.00
Keddie, Danny	Update income statement analytics documentation for impairment.	\$0.00	0.6	\$0.00
Keddie, Danny	Review Q1 2021 Form 10-Q tie out.	\$0.00	3.2	\$0.00
Keddie, Danny	Continue to document impairment recoverability analysis variance analysis.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Scalese, S. Korczyk (Deloitte) to discuss presentation of footnote disclosures and open Q1 2021 Form 10-Q review items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Scalese, D. Keddie (Deloitte) to discuss presentation of footnote disclosures and open Q1 2021 Form 10-Q review items.	\$0.00	0.5	\$0.00
Scalese, Mark	Call with D. Keddie and S. Korczyk (Deloitte) to discuss presentation of footnote disclosures and open Q1 2021 Form 10-Q review items.	\$0.00	0.5	\$0.00
Staat, Jeff	Review Impairment fair value assessment for Q1 2021.	\$0.00	1.5	\$0.00
05/15/2021				
Staat, Jeff	Review form 10-Q draft for Q1 2021.	\$0.00	1.0	\$0.00
05/17/2021				
Grundberg, Ryan	Review Q1 2021 US Securities and Exchange Commission (SEC) checklist in connection with the Q1 2021 Form 10-Q review.	\$0.00	1.7	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/17/2021				
Grundberg, Ryan	Prepare the litigation, claims, assessments memo in connection with the Q1 2021 Form 10-Q review.	\$0.00	3.6	\$0.00
Grundberg, Ryan	Continue to prepare the litigation, claims, assessments memo in connection with the Q1 2021 Form 10-Q review.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare review over subsequent meeting minutes that occurred between 4/1/21 until Q1 2021 form 10-Q issuance date 5/17/21.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Email J. Sanghvi (Deloitte) in relation to impairment fair value calculation assumption sensitivities.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions on the US Securities and Exchange Commission (SEC) and generally accepted accounting principles (GAAP) checklist.	\$0.00	0.5	\$0.00
Hays, Aaron	Prepare Q1'2020 generally accepted accounting principles (GAAP) checklist.	\$0.00	3.1	\$0.00
Hays, Aaron	Prepare Q1'2020 US Securities and Exchange Commission (SEC) checklist.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform financial statement tie-out procedures for the Q1'2020 10-Q.	\$0.00	1.6	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions on the US Securities and Exchange Commission (SEC), generally accepted accounting principles (GAAP) checklist.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload Q1 2021 management representation letter to DocuSign.	\$0.00	0.5	\$0.00
Keddie, Danny	Review US Securities and Exchange Commission (SEC) checklist for Q1 2021 10-Q.	\$0.00	1.9	\$0.00
Keddie, Danny	Review generally accepted accounting principles (GAAP) checklist for Q1 2021.	\$0.00	2.5	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/17/2021				
Keddie, Danny	Review final Q1 2021 10-Q tie out.	\$0.00	1.1	\$0.00
05/18/2021				
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte) to discuss weekly plan for Q1 2021 archive and outstanding items.	\$0.00	1.1	\$0.00
Mangal, Aastha	Correspond with D. Keddie (Deloitte) for CBL impairments Q1 2021.	\$0.00	0.1	\$0.00
05/19/2021				
Balasubramanya, Bharath	Perform sensitivity analysis for Old Hickory Mall.	\$0.00	1.0	\$0.00
Balasubramanya, Bharath	Review Old Hickory, Eastland and Stroud Argus client models as a part of internal fair value specialist procedures.	\$0.00	0.5	\$0.00
Balasubramanya, Bharath	Review knowledge transfer from A. Mangal (Deloitte) on internal fair value specialist procedures (IFVS), where the specific requirements under the IFVS procedures to be appraised.	\$0.00	0.5	\$0.00
Mangal, Aastha	Email B. Balasubramanya, J. Sharma (Deloitte) for the 3 selections in the Q1 2021 impairment (i.e. Stroud, Eastland and Old Hickory).	\$0.00	0.3	\$0.00
Mangal, Aastha	Introduce documents received for the 3 selections in the Q1 2021 impairment (i.e. Stroud, Eastland and Old Hickory) to B. Balasubramanya and J. Sharma (Deloitte).	\$0.00	0.2	\$0.00
Mangal, Aastha	Email B. Balasubramanya, J. Sharma (Deloitte) walkthrough an example on Argus.	\$0.00	0.9	\$0.00
Sharma, Jaiyant	Attend project introduction and planning discussion calls with A. Mangal (Deloitte).	\$0.00	1.4	\$0.00
Sharma, Jaiyant	Prepare sensitivity model - Eastland step 2 Project Argus sensitivity analysis (Q1, 2021).	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/20/2021				
Balasubramanya, Bharath	Complete sensitivity analysis for Old Hickory Mall as a part of internal fair value specialist (IFVS) procedures.	\$0.00	1.5	\$0.00
Sharma, Jaiyant	Prepare sensitivity model - Stroud Step 2 Project Argus sensitivity analysis (CBL - Q1, 2021).	\$0.00	2.2	\$0.00
Sharma, Jaiyant	Prepare sensitivity model - Eastland Step 2 Project Argus sensitivity analysis (CBL - Q1, 2021).	\$0.00	0.6	\$0.00
05/24/2021				
Grundberg, Ryan	Upload reporting deliverables including audit committee communications and opinion for CBL Q1 2021 audit file archive process.	\$0.00	0.9	\$0.00
Keddie, Danny	Review finalized documentation within summary memo.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Prepare Q1 2021 Form 10-Q review file for archive.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Hays (Deloitte) to discuss how to convert the audit file into the engagement management system (EMS) system.	\$0.00	0.3	\$0.00
05/25/2021				
Grundberg, Ryan	Run file check for CBL Q1 2021 audit file archive process.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare archive workpapers in connection with archive of CBL Q1 2021 quarterly review issuance.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Continue to prepare archive workpapers in connection with archive of CBL Q1 2021 quarterly review issuance.	\$0.00	2.1	\$0.00
Keddie, Danny	Review log of changes workpaper for Q1 2021 archive.	\$0.00	0.6	\$0.00
Keddie, Danny	Review archive checklist workpaper for Q1 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review file check for Q1 2021 archive.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/26/2021				
Grundberg, Ryan	Complete CBL Q1 2021 audit file archive process.	\$0.00	3.9	\$0.00
Keddie, Danny	Review archive of Q1 2021 file.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review Q1 2021 Form 10-Q file archive.	\$0.00	0.3	\$0.00
Subtotal for Quarterly Review Services (Q1 2021) - Fixed Fee:			269.4	\$0.00
Total			1,552.3	\$315,360.00

Adjustment

Quarterly Review Services (Q1 2021) - Fixed Fee	\$125,000.00
Adjustment Subtotal :	\$125,000.00
Total	1,552.3 \$440,360.00

Recapitulation

Name	Rate	Hours	Fees
Sasso, Tony	\$675.00	0.6	\$405.00
Scalese, Mark	\$600.00	3.8	\$2,280.00
Vettese, Stephanie	\$600.00	1.3	\$780.00
Fleming, Matthew	\$575.00	6.1	\$3,507.50
Korczyk, Stefanie	\$500.00	1.5	\$750.00
Sanghvi, Jiten	\$500.00	1.8	\$900.00
Keddie, Danny	\$450.00	8.4	\$3,780.00
Grundberg, Ryan	\$375.00	0.5	\$187.50
Batta, Swapna	\$250.00	4.1	\$1,025.00
Briggs, Alexandra	\$250.00	229.2	\$57,300.00
Grundberg, Ryan	\$250.00	259.3	\$64,825.00
Gupta, Ashita	\$250.00	13.6	\$3,400.00
Gutierrez, Dalia	\$250.00	5.3	\$1,325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Hays, Aaron	\$250.00	281.4	\$70,350.00
Keddie, Danny	\$250.00	60.0	\$15,000.00
Korczyk, Stefanie	\$250.00	22.9	\$5,725.00
McDonald, Carisa	\$250.00	21.9	\$5,475.00
Mishra, Chirag	\$250.00	23.1	\$5,775.00
Pramanik, Samiran	\$250.00	28.1	\$7,025.00
Reddy, Nimmala Srikanth	\$250.00	34.5	\$8,625.00
Scalese, Mark	\$250.00	29.4	\$7,350.00
Snodgrass, Lori	\$250.00	1.0	\$250.00
Soni, Soni	\$250.00	2.0	\$500.00
Staat, Jeff	\$250.00	5.2	\$1,300.00
Tomar, Arzoo	\$250.00	3.5	\$875.00
Trivedi, Sanyam	\$250.00	2.0	\$500.00
Veerabomma, Chandra	\$250.00	7.8	\$1,950.00
Veluri, Pavani	\$250.00	17.1	\$4,275.00
Vuthem, bhavana	\$250.00	39.5	\$9,875.00
Williams, Bryan	\$250.00	0.5	\$125.00
Zavala, Jasmine	\$250.00	80.2	\$20,050.00
Gutierrez, Dalia	\$175.00	31.0	\$5,425.00
McDonald, Carisa	\$175.00	2.9	\$507.50
Tomar, Arzoo	\$175.00	7.0	\$1,225.00
Veerabomma, Chandra	\$175.00	15.5	\$2,712.50
Balasubramanya, Bharath	\$0.00	3.5	\$0.00
Briggs, Alexandra	\$0.00	4.6	\$0.00
Grundberg, Ryan	\$0.00	88.2	\$0.00
Hays, Aaron	\$0.00	47.7	\$0.00
Keddie, Danny	\$0.00	68.4	\$0.00
Korczyk, Stefanie	\$0.00	25.9	\$0.00
Mangal, Aastha	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2021 - July 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Sanwaria, Shekhar	\$0.00	0.5	\$0.00
Saucedo, Felix	\$0.00	39.0	\$0.00
Scalese, Mark	\$0.00	7.5	\$0.00
Sharma, Jaiyant	\$0.00	6.0	\$0.00
Staat, Jeff	\$0.00	7.5	\$0.00
Quarterly Review Services (Q1 2021) - Fixed Fee			\$125,000.00
Total		1,552.3	\$440,360.00