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 Molly Cummings / 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)
	§	

**SUMMARY COVERSHEET TO THE FOURTH INTERIM AND FINAL FEE
 APPLICATION OF DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITOR FOR
 THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM
NOVEMBER 1, 2020 THROUGH NOVEMBER 1, 2021**

Fourth Interim Fee Application

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. 4th 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:	8/1/2021	11/1/2021
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		

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.

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	
Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$658,805.00
Total professional hours covered by this Application:	2,208.90
Average hourly rate for professionals:	\$298.25
Total paraprofessional fees requested in this Application:	\$26,800.00
Total paraprofessional hours covered by this Application:	107.2
Average hourly rate for paraprofessionals:	\$250.00
Total fees requested in this Application:	\$658,805.00
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$658,805.00
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan status: Effective Date November 1, 2021 [Docket No. 1545]	

Final Fee Application

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 () No. Final Application (X)	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:	11/1/2020	11/1/2021
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		

Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$1,719,617.00
Total professional hours covered by this Application:	8,404.40
Average hourly rate for professionals:	\$204.61
Total paraprofessional fees requested in this Application:	\$66,395.00
Total paraprofessional hours covered by this Application:	316.1
Average hourly rate for paraprofessionals:	\$210.04
Total fees requested in this Application:	\$1,719,617.00
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$1,719,617.00
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**

In re:

CBL & ASSOCIATES

PROPERTIES, INC., *et al.*,¹

Debtors.

§
§
§
§
§
§
§

Chapter 11

Case No. 20-35226 (DRJ)

(Jointly Administered)

**FOURTH INTERIM AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP
AS INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED INCURRED FOR
THE PERIOD FROM NOVEMBER 1, 2020 THROUGH NOVEMBER 1, 2021**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://EDCF.TXB.USCOURTS.GOV/](https://edcf.txb.uscourts.gov/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, 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 PARTIES 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: November 1, 2020 through November 1, 2021

	<u>Fourth Interim Period</u>	<u>Entire Case Period</u>
	08/01/2021 through 11/01/2021	11/01/2020 through 11/01/2021
Total Amount of Fees Requested:	\$ 658,805.00	\$ 1,719,617.00
Amount of Expense Reimbursement Sought	\$ -	\$ -
Total Amount of Fees and Expense:	\$ 658,805.00	\$ 1,719,617.00

This is an: ☐ Monthly ☒ Interim ☒ 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	\$ -	\$ 178,578.00	\$ -
11/03/21	09/01/2021 - 09/30/2021	\$ 123,847.50	\$ -	\$ 99,078.00	\$ -
11/17/21	10/01/2021 - 11/01/2021	\$ 311,735.00	\$ -	\$ -	\$ -
TOTAL		\$ 1,719,617.00	\$ -	\$1,126,305.60	\$ -

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	\$ -	\$ -	\$ -
11/4/2021 Dkt. 1558	05/01/2021 - 07/31/2021	\$ 440,360.00	\$ -	\$ -	\$ -
TOTAL		\$ 1,060,812.00	\$ -	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

Fourth Interim Fee Period - For the Period of August 1, 2021 through November 1, 2021

Professional	Level	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
Sasso, Tony	Managing Director	\$675.00	0.2	\$135.00
Sullivan, Mike	Managing Director	\$675.00	2.4	\$1,620.00
Bunch, Maria	Partner/Principal	\$600.00	1.2	\$720.00
Dineen, Sean	Partner/Principal	\$600.00	0.2	\$120.00
Herman, Will	Partner/Principal	\$600.00	0.7	\$420.00
Hullstrung, Lynda	Partner/Principal	\$600.00	0.7	\$420.00
Kelley, James	Managing Director	\$600.00	8.6	\$5,160.00
Scalese, Mark	Partner/Principal	\$600.00	60.0	\$36,000.00
Snodgrass, Lori	Partner/Principal	\$600.00	0.7	\$420.00
Solomon, John	Managing Director	\$600.00	1.0	\$600.00
Staat, Jeff	Partner/Principal	\$600.00	1.0	\$600.00
Staner, Ryan	Partner/Principal	\$600.00	0.7	\$420.00
Vettese, Stephanie	Managing Director	\$600.00	1.3	\$780.00
Walsh, Phil	Partner/Principal	\$600.00	1.1	\$660.00
Fleming, Matthew	Senior Manager	\$575.00	12.7	\$7,302.50
Aponte, Mara	Senior Manager	\$500.00	0.2	\$100.00
Domingue, Rob	Senior Manager	\$500.00	0.2	\$100.00
Edwards, Amy	Senior Manager	\$500.00	0.5	\$250.00
Mushenheim, Megan	Senior Manager	\$500.00	24.9	\$12,450.00
Sanghvi, Jiten	Senior Manager	\$500.00	4.8	\$2,400.00
Turley, Anna	Senior Manager	\$500.00	3.5	\$1,750.00
Keddie, Danny	Manager	\$450.00	22.4	\$10,080.00
Morrison, Daniel	Manager	\$450.00	2.0	\$900.00
Bell, Caleb	Senior Consultant	\$375.00	2.7	\$1,012.50
Egea, Silvana Guihur	Senior Consultant	\$375.00	1.8	\$675.00
Grundberg, Ryan	Senior Consultant	\$375.00	12.0	\$4,500.00
Huangfu, Bessie	Senior Consultant	\$375.00	2.6	\$975.00
Shi, Yuxin	Senior Consultant	\$375.00	0.2	\$75.00
Tyson, Ken	Senior Consultant	\$375.00	15.8	\$5,925.00
Forton, Ian	Consultant	\$300.00	1.1	\$330.00
Hays, Aaron	Consultant	\$300.00	24.5	\$7,350.00
Ragan, Taron	Consultant	\$300.00	1.1	\$330.00
Professional Subtotal:			212.8	\$104,580.00

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
Campanelli, Anthony	Partner/Principal	\$250.00	1.5	\$375.00
Kelley, James	Partner/Principal	\$250.00	17.0	\$4,250.00
Sasso, Tony	Managing Director	\$250.00	0.7	\$175.00
Scalese, Mark	Partner/Principal	\$250.00	73.5	\$18,375.00
Snodgrass, Lori	Partner/Principal	\$250.00	3.0	\$750.00
Staat, Jeff	Partner/Principal	\$250.00	8.1	\$2,025.00
Staner, Ryan	Partner/Principal	\$250.00	0.5	\$125.00

Walsh, Phil	Partner/Principal	\$250.00	0.6	\$150.00
Zotti, Bill	Managing Director	\$250.00	1.1	\$275.00
Agarwal, Lokesh	Senior Manager	\$250.00	1.5	\$375.00
Mushenheim, Megan	Senior Manager	\$250.00	30.4	\$7,600.00
Edwards, Amy	Senior Manager	\$250.00	1.6	\$400.00
Fleming, Matthew	Senior Manager	\$250.00	0.6	\$150.00
Turley, Anna	Senior Manager	\$250.00	33.7	\$8,425.00
Keddie, Danny	Manager	\$250.00	94.6	\$23,650.00
Morrison, Daniel	Manager	\$250.00	10.8	\$2,700.00
Bell, Caleb	Senior Consultant	\$250.00	11.0	\$2,750.00
Grundberg, Ryan	Senior Consultant	\$250.00	225.1	\$56,275.00
Tyson, Ken	Senior Consultant	\$250.00	375.2	\$93,800.00
Chapman, Andersen	Consultant	\$250.00	87.3	\$21,825.00
Daley, Devin	Consultant	\$250.00	38.0	\$9,500.00
Forton, Ian	Consultant	\$250.00	62.2	\$15,550.00
Hays, Aaron	Consultant	\$250.00	222.0	\$55,500.00
Moats, Madison	Consultant	\$250.00	18.1	\$4,525.00
Noonan, Nicole	Consultant	\$250.00	13.0	\$3,250.00
Pramanik, Samiran	Consultant	\$250.00	8.0	\$2,000.00
Ragan, Taron	Consultant	\$250.00	157.7	\$39,425.00
Smith, Andrew	Consultant	\$250.00	1.4	\$350.00
Soni, Soni	Consultant	\$250.00	0.5	\$125.00
Toro, Natalia	Consultant	\$250.00	65.1	\$16,275.00
Veluri, Pavani	Consultant	\$250.00	1.7	\$425.00
Vuthem, bhavana	Consultant	\$250.00	3.0	\$750.00
Professional Subtotal:			1,568.5	\$392,125.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Keddie, Danny	Manager	\$250.00	5.7	\$1,425.00
McDonald, Carisa	Senior Project Controller	\$250.00	4.5	\$1,125.00
Gutierrez, Dalia	Project Controller	\$250.00	54.3	\$13,575.00
Jain, Ashima	Consultant	\$250.00	3.5	\$875.00
Tomar, Arzoo	Consultant	\$250.00	22.8	\$5,700.00
Veerabomma, Chandra	Consultant	\$250.00	22.1	\$5,525.00
Professional Subtotal:			112.9	\$28,225.00

Professional	Level	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
Scalese, Mark	Partner/Principal	\$0.00	8.0	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	6.1	\$0.00
Keddie, Danny	Manager	\$0.00	32.6	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	86.8	\$0.00
Hays, Aaron	Consultant	\$0.00	84.7	\$0.00
Smith, Andrew	Consultant	\$0.00	61.0	\$0.00
Professional Subtotal:			279.2	\$125,000.00

Professional	Level	Rate	Hours	Fees
Q3 2021 Review				
Scalese, Mark	Partner/Principal	\$250.00	8.4	\$2,100.00
Mushenheim, Megan	Senior Manager	\$250.00	0.6	\$150.00
Turley, Anna	Senior Manager	\$250.00	0.6	\$150.00
Keddie, Danny	Manager	\$250.00	5.3	\$1,325.00
Grundberg, Ryan	Senior Consultant	\$250.00	9.3	\$2,325.00
Tyson, Ken	Senior Consultant	\$250.00	0.6	\$150.00
Forton, Ian	Consultant	\$250.00	5.9	\$1,475.00
Hays, Aaron	Consultant	\$250.00	4.2	\$1,050.00
Ragan, Taron	Consultant	\$250.00	0.6	\$150.00
Professional Subtotal:			35.5	\$8,875.00
Total	Blended Rate:	\$298.25	2,208.9	\$658,805.00

CUMULATIVE FEES BY CATEGORY SUMMARY

Fourth Interim Fee Period - For the Period of August 1, 2020 through November 1, 2021

Categories	Hours	Fees
Bankruptcy Out of Scope Audit Services	212.8	\$104,580.00
Financial Statement Audit and Related Services (2021)	1,568.5	\$392,125.00
Preparation of Fee Applications	112.9	\$28,225.00
Q2 2021 Review	279.2	\$125,000.00
Q3 2021 Review	35.5	\$8,875.00
Fees Category Subtotal :	2,208.9	\$658,805.00

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

Entire Fee Application Period - For the Period of November 1, 2020 through November 1, 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 Audit Services</i>				
Cummings, Molly	Partner/Principal	\$600.00	29.8	\$17,880.00
Kelley, James	Managing Director	\$600.00	3.9	\$2,340.00
Mano, Patrice	Partner/Principal	\$600.00	3.4	\$2,040.00
Sasso, Tony	Managing Director	\$600.00	0.4	\$240.00
Scalese, Mark	Partner/Principal	\$600.00	8.5	\$5,100.00
Snodgrass, Lori	Partner/Principal	\$600.00	6.0	\$3,600.00
Staner, Ryan	Partner/Principal	\$600.00	0.5	\$300.00
Sullivan, Mike	Managing Director	\$600.00	6.3	\$3,780.00
Treiber, John	Partner/Principal	\$600.00	0.5	\$300.00
Williams, Bryan	Partner/Principal	\$600.00	2.9	\$1,740.00
Auyeung, Tungjun	Senior Manager	\$500.00	3.1	\$1,550.00
Johnson, Pat	Senior Manager	\$500.00	6.0	\$3,000.00
Korczyk, Stefanie	Senior Manager	\$500.00	9.2	\$4,600.00
Keddie, Danny	Manager	\$450.00	15.6	\$7,020.00
Professional Subtotal:			96.1	\$53,490.00

Professional	Level	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
Sasso, Tony	Managing Director	\$675.00	0.8	\$540.00
Sullivan, Mike	Managing Director	\$675.00	2.4	\$1,620.00
Bunch, Maria	Partner/Principal	\$600.00	1.2	\$720.00
Dineen, Sean	Partner/Principal	\$600.00	0.2	\$120.00
Herman, Will	Partner/Principal	\$600.00	0.7	\$420.00
Hullstrung, Lynda	Partner/Principal	\$600.00	0.7	\$420.00
Kelley, James	Managing Director	\$600.00	8.6	\$5,160.00
Scalese, Mark	Partner/Principal	\$600.00	63.8	\$38,280.00
Snodgrass, Lori	Partner/Principal	\$600.00	0.7	\$420.00
Solomon, John	Managing Director	\$600.00	1.0	\$600.00

Staat, Jeff	Partner/Principal	\$600.00	1.0	\$600.00
Staner, Ryan	Partner/Principal	\$600.00	0.7	\$420.00
Vettese, Stephanie	Managing Director	\$600.00	2.6	\$1,560.00
Walsh, Phil	Partner/Principal	\$600.00	1.1	\$660.00
Fleming, Matthew	Senior Manager	\$575.00	18.8	\$10,810.00
Aponte, Mara	Senior Manager	\$500.00	0.2	\$100.00
Domingue, Rob	Senior Manager	\$500.00	0.2	\$100.00
Edwards, Amy	Senior Manager	\$500.00	0.5	\$250.00
Korczyk, Stefanie	Senior Manager	\$500.00	1.5	\$750.00
Mushenheim, Megan	Senior Manager	\$500.00	24.9	\$12,450.00
Sanghvi, Jiten	Senior Manager	\$500.00	6.6	\$3,300.00
Turley, Anna	Senior Manager	\$500.00	3.5	\$1,750.00
Keddie, Danny	Manager	\$450.00	30.8	\$13,860.00
Morrison, Daniel	Manager	\$450.00	2.0	\$900.00
Bell, Caleb	Senior Consultant	\$375.00	2.7	\$1,012.50
Egea, Silvana Guihur	Senior Consultant	\$375.00	1.8	\$675.00
Grundberg, Ryan	Senior Consultant	\$375.00	12.5	\$4,687.50
Huangfu, Bessie	Senior Consultant	\$375.00	2.6	\$975.00
Shi, Yuxin	Senior Consultant	\$375.00	0.2	\$75.00
Tyson, Ken	Senior Consultant	\$375.00	15.8	\$5,925.00
Forton, Ian	Consultant	\$300.00	1.1	\$330.00
Hays, Aaron	Consultant	\$300.00	24.5	\$7,350.00
Ragan, Taron	Consultant	\$300.00	1.1	\$330.00
Professional Subtotal:			236.8	\$117,170.00

Professional	Level	Rate	Hours	Fees
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Financial Statement Audit and Related Services

Atkins, Barry	Managing Director	\$0.00	0.5	\$0.00
Campanelli, Anthony	Partner/Principal	\$0.00	0.5	\$0.00
Cummings, Molly	Partner/Principal	\$0.00	152.9	\$0.00
Perez Zaldivar, Ignacio	Managing Director	\$0.00	1.2	\$0.00
Sanwaria, Shekhar	Managing Director	\$0.00	0.6	\$0.00
Scheibel, Patrick	Partner/Principal	\$0.00	1.4	\$0.00
Smith, Wyn	Partner/Principal	\$0.00	2.1	\$0.00
Snodgrass, Lori	Partner/Principal	\$0.00	1.2	\$0.00
Solomon, John	Managing Director	\$0.00	3.0	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	18.0	\$0.00
Williams, Bryan	Partner/Principal	\$0.00	1.3	\$0.00
Zotti, Bill	Managing Director	\$0.00	14.5	\$0.00
Edwards, Amy A	Senior Manager	\$0.00	1.5	\$0.00
Gu, Meg	Senior Manager	\$0.00	10.1	\$0.00
Johnson, Pat	Senior Manager	\$0.00	0.8	\$0.00
Karafiat, Ella	Senior Manager	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	227.8	\$0.00
Sanghvi, Jiten	Senior Manager	\$0.00	1.9	\$0.00
Stiffler, Tommy	Senior Manager	\$0.00	4.4	\$0.00
Wilmer, William	Senior Manager	\$0.00	13.1	\$0.00

James, Kuruvilla	Manager	\$0.00	48.3	\$0.00
Keddie, Danny	Manager	\$0.00	279.7	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	603.0	\$0.00
Lee, Daniel	Senior Consultant	\$0.00	24.6	\$0.00
Meriwether, Anna	Senior Consultant	\$0.00	653.0	\$0.00
Vijayapurkar, Vallabh	Senior Consultant	\$0.00	187.6	\$0.00
Vuthem, bhavana	Senior Consultant	\$0.00	20.0	\$0.00
Wright, Austin	Senior Consultant	\$0.00	12.0	\$0.00
Bell, Caleb	Consultant	\$0.00	132.1	\$0.00
Bhavana, Nadakurthi	Consultant	\$0.00	2.0	\$0.00
Gupta, Neha	Consultant	\$0.00	19.0	\$0.00
Hays, Aaron	Consultant	\$0.00	682.4	\$0.00
Kumar Venkatesh,	Consultant	\$0.00	460.0	\$0.00
Mangal, Aastha	Consultant	\$0.00	50.0	\$0.00
Nicholson, Sean	Consultant	\$0.00	479.3	\$0.00
Puppala, Deepesh	Consultant	\$0.00	11.0	\$0.00
Reddy, Nimmala	Consultant	\$0.00	5.0	\$0.00
Sikand, Prerna	Consultant	\$0.00	5.8	\$0.00
Suryateja, D	Consultant	\$0.00	2.0	\$0.00
Veluri, Pavani	Consultant	\$0.00	3.0	\$0.00
Professional Subtotal:			4,136.9	\$314,257.00

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
Campanelli, Anthony	Partner/Principal	\$250.00	1.5	\$375.00
Kelley, James	Partner/Principal	\$250.00	17.0	\$4,250.00
Sasso, Tony	Managing Director	\$250.00	0.7	\$175.00
Scalese, Mark	Partner/Principal	\$250.00	100.8	\$25,200.00
Snodgrass, Lori	Partner/Principal	\$250.00	4.0	\$1,000.00
Staat, Jeff	Partner/Principal	\$250.00	12.3	\$3,075.00
Staner, Ryan	Partner/Principal	\$250.00	0.5	\$125.00
Walsh, Phil	Partner/Principal	\$250.00	0.6	\$150.00
Williams, Bryan	Partner/Principal	\$250.00	0.5	\$125.00
Zotti, Bill	Managing Director	\$250.00	1.1	\$275.00
Agarwal, Lokesh	Senior Manager	\$250.00	1.5	\$375.00
Korczyk, Stefanie	Senior Manager	\$250.00	18.6	\$4,650.00
Mushenheim, Megan	Senior Manager	\$250.00	30.4	\$7,600.00
Edwards, Amy	Senior Manager	\$250.00	1.6	\$400.00
Fleming, Matthew	Senior Manager	\$250.00	0.6	\$150.00
Turley, Anna	Senior Manager	\$250.00	33.7	\$8,425.00
Gupta, Ashita	Manager	\$250.00	13.6	\$3,400.00
Keddie, Danny	Manager	\$250.00	148.3	\$37,075.00
Morrison, Daniel	Manager	\$250.00	10.8	\$2,700.00
Bell, Caleb	Senior Consultant	\$250.00	11.0	\$2,750.00
Briggs, Alexandra	Senior Consultant	\$250.00	228.2	\$57,050.00
Grundberg, Ryan	Senior Consultant	\$250.00	455.3	\$113,825.00
Mishra, Chirag	Senior Consultant	\$250.00	23.1	\$5,775.00
Tyson, Ken	Senior Consultant	\$250.00	375.2	\$93,800.00

Batta, Swapna	Consultant	\$250.00	4.1	\$1,025.00
Chapman, Andersen	Consultant	\$250.00	87.3	\$21,825.00
Daley, Devin	Consultant	\$250.00	38.0	\$9,500.00
Forton, Ian	Consultant	\$250.00	62.2	\$15,550.00
Hays, Aaron	Consultant	\$250.00	467.1	\$116,775.00
Moats, Madison	Consultant	\$250.00	18.1	\$4,525.00
Noonan, Nicole	Consultant	\$250.00	13.0	\$3,250.00
Pramanik, Samiran	Consultant	\$250.00	36.1	\$9,025.00
Ragan, Taron	Consultant	\$250.00	157.7	\$39,425.00
Reddy, Nimmala	Consultant	\$250.00	18.5	\$4,625.00
Smith, Andrew	Consultant	\$250.00	1.4	\$350.00
Soni, Soni	Consultant	\$250.00	0.5	\$125.00
Toro, Natalia	Consultant	\$250.00	65.1	\$16,275.00
Veluri, Pavani	Consultant	\$250.00	18.8	\$4,700.00
Vuthem, bhavana	Consultant	\$250.00	34.5	\$8,625.00
Zavala, Jasmine	Consultant	\$250.00	80.2	\$20,050.00
Professional Subtotal:			2,593.5	\$648,375.00

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
Cummings, Molly	Partner/Principal	\$175.00	1.5	\$262.50
Korczyk, Stefanie	Senior Manager	\$250.00	1.5	\$375.00
Korczyk, Stefanie	Senior Manager	\$175.00	3.7	\$647.50
Keddie, Danny	Manager	\$250.00	1.0	\$250.00
Soni, Soni	Consultant	\$250.00	2.0	\$500.00
Nicholson, Sean	Consultant	\$175.00	0.2	\$35.00
Professional Subtotal:			11.3	\$2,420.00

Professional	Level	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
Alimchandani, Hero	Managing Director	\$175.00	2.1	\$367.50
Cummings, Molly	Partner/Principal	\$175.00	57.2	\$10,010.00
Mano, Patrice	Partner/Principal	\$175.00	1.0	\$175.00
Perez Zaldivar, Ignacio	Managing Director	\$175.00	0.5	\$87.50
Smith, Wyn	Partner/Principal	\$175.00	2.7	\$472.50
Snodgrass, Lori	Partner/Principal	\$175.00	1.7	\$297.50
Staat, Jeff	Partner/Principal	\$175.00	14.0	\$2,450.00
Staner, Ryan	Partner/Principal	\$175.00	2.0	\$350.00
Edwards, Amy A	Senior Manager	\$175.00	2.0	\$350.00
Korczyk, Stefanie	Senior Manager	\$175.00	85.4	\$14,945.00
Roth, Brian	Senior Manager	\$175.00	0.6	\$105.00
Sanghvi, Jiten	Senior Manager	\$175.00	5.7	\$997.50
Keddie, Danny	Manager	\$175.00	124.8	\$21,840.00
Grundberg, Ryan	Senior Consultant	\$175.00	3.2	\$560.00
Meriwether, Anna	Senior Consultant	\$175.00	160.0	\$28,000.00

Vijayapurkar, Vallabh	Senior Consultant	\$175.00	1.4	\$245.00
Connelly, Christopher	Consultant	\$175.00	17.9	\$3,132.50
Hays, Aaron	Consultant	\$175.00	180.1	\$31,517.50
Kumar Venkatesh,	Consultant	\$175.00	15.5	\$2,712.50
Saucedo, Felix	Consultant	\$175.00	76.9	\$13,457.50
Professional Subtotal:			754.7	\$132,072.50

Professional	Level	Rate	Hours	Fees
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Preparation of Fee Applications

Cummings, Molly	Partner/Principal	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Senior Manager	\$250.00	1.2	\$300.00
Keddie, Danny	Manager	\$250.00	7.8	\$1,950.00
McDonald, Carisa	Senior Project Controller	\$250.00	26.4	\$6,600.00
McDonald, Carisa	Senior Project Controller	\$175.00	2.9	\$507.50
Gutierrez, Dalia	Project Controller	\$250.00	59.6	\$14,900.00
Gutierrez, Dalia	Project Controller	\$175.00	32.5	\$5,687.50
Tomar, Arzoo	Consultant	\$175.00	28.0	\$4,900.00
Trivedi, Sanyam	Consultant	\$175.00	22.0	\$3,850.00
Valsangkar, Aniket	Consultant	\$175.00	31.0	\$5,425.00
Veerabomma, Chandra	Consultant	\$175.00	52.0	\$9,100.00
Jain, Ashima	Consultant	\$250.00	3.5	\$875.00
Tomar, Arzoo	Consultant	\$250.00	26.3	\$6,575.00
Trivedi, Sanyam	Consultant	\$250.00	2.0	\$500.00
Veerabomma, Chandra	Consultant	\$250.00	29.9	\$7,475.00
Professional Subtotal:			325.6	\$68,732.50

Professional	Level	Rate	Hours	Fees
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Q2 2021 Review

Scalese, Mark	Partner/Principal	\$0.00	8.0	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	6.1	\$0.00
Keddie, Danny	Manager	\$0.00	40.4	\$0.00
Briggs, Alexandra	Senior Consultant	\$0.00	4.6	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	104.3	\$0.00
Hays, Aaron	Consultant	\$0.00	85.7	\$0.00
Smith, Andrew	Consultant	\$0.00	61.0	\$0.00
Professional Subtotal:			310.1	\$125,000.00

Professional	Level	Rate	Hours	Fees
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Q3 2021 Review

Scalese, Mark	Partner/Principal	\$250.00	8.4	\$2,100.00
Mushenheim, Megan	Senior Manager	\$250.00	0.6	\$150.00
Turley, Anna	Senior Manager	\$250.00	0.6	\$150.00
Keddie, Danny	Manager	\$250.00	5.3	\$1,325.00
Grundberg, Ryan	Senior Consultant	\$250.00	9.3	\$2,325.00
Tyson, Ken	Senior Consultant	\$250.00	0.6	\$150.00
Forton, Ian	Consultant	\$250.00	5.9	\$1,475.00
Hays, Aaron	Consultant	\$250.00	4.2	\$1,050.00
Ragan, Taron	Consultant	\$250.00	0.6	\$150.00
Professional Subtotal:			35.5	\$8,875.00

Professional	Level	Rate	Hours	Fees
Quarterly Review Services				
Cummings, Molly	Partner/Principal	\$0.00	21.5	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	11.6	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	21.8	\$0.00
Keddie, Danny	Manager	\$0.00	37.4	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	48.5	\$0.00
Meriwether, Anna	Senior Consultant	\$0.00	74.0	\$0.00
Hays, Aaron	Consultant	\$0.00	2.5	\$0.00
Nicholson, Sean	Consultant	\$0.00	58.8	\$0.00
Professional Subtotal:			276.1	\$100,000.00

Professional	Level	Rate	Hours	Fees
Quarterly Review Services (Q1 2021) - Fixed Fee				
Sanwaria, Shekhar	Managing Director	\$0.00	0.5	\$0.00
Scalese, Mark	Partner/Principal	\$0.00	7.5	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	7.5	\$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:	\$204.61	8,404.4	\$1,719,617.00

CUMULATIVE FEES BY CATEGORY SUMMARY

Entire Fee Application Period - For the Period of November 1, 2020 through November 1, 2021

Categories	Hours	Fees
Audit Services - FY 2021	96.9	\$24,225.00
Bankruptcy Audit Services	96.1	\$53,490.00
Bankruptcy Out of Scope Audit Services	236.8	\$117,170.00
Financial Statement Audit and Related Services	4,136.9	\$314,257.00
Financial Statement Audit and Related Services (2021)	2,593.5	\$648,375.00
Firm Retention	11.3	\$2,420.00
Out of Scope Audit Services	754.7	\$132,072.50
Preparation of Fee Applications	325.6	\$68,732.50
Q2 2021 Review	310.1	\$125,000.00
Q3 2021 Review	35.5	\$8,875.00
Quarterly Review Services	276.1	\$100,000.00
Quarterly Review Services (Q1 2021) - Fixed Fee	269.4	\$125,000.00
Fees Category Subtotal :	9,142.9	\$1,719,617.00

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 Molly Cummings / Mark Scalese

Independent Auditor

**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;"/> In re: CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	§ § § § § § §	Chapter 11 Case No. 20-35226 (DRJ) (Jointly Administered)
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**FOURTH INTERIM AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP
 AS INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
 FOR THE PERIOD FROM NOVEMBER 1, 2020 THROUGH NOVEMBER 1, 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 submits this fourth interim fee application and final fee application (the “Final Fee Application”) seeking 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 August 1, 2021 through November 1, 2021 (the “Fourth Interim Period”) and final approval of its fees for the period commencing November 1, 2020 through November 1, 2021 (the “Final Application Period”). In support of this Final 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 Final Fee Application, Deloitte & Touche seeks compensation of its reasonable and necessary fees incurred, in the amount of \$658,805.00 in fees for the Fourth Interim Period, and compensation of 100% of its reasonable and necessary fees incurred on a final basis in the amount of \$1,719,617.00 for the Final Application Period. Deloitte & Touche did not incur expenses during the Final Application Period for which it seeks reimbursement. Deloitte & Touche submits this Final 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 fourth interim and final fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte & Touche seeks compensation in the amount of \$1,719,617.00 of which \$658,805.00 was incurred during the Fourth Interim Period. 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 Fourth Interim Period is attached hereto as Exhibit A-1. Similarly, 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 Final Application Period is attached hereto as Exhibit A-2. Exhibits A-1 and A-2: (i) identify the professionals and paraprofessionals that rendered services in each project category; and (ii) describe 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

A. Fourth Interim Period

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor for the Debtors during the Fourth Interim Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Fourth Interim Period are also provided in the attached Exhibit A-1.

Bankruptcy Out of Scope Audit Services:

Hours 212.8 Amount \$104,580.00

- Deloitte & Touche participated in internal calls as well as calls with the Debtors to discuss the timing and planning for bankruptcy emergence and fresh start accounting.
- Deloitte & Touche participated in calls with the Debtors and Stout, a third-party firm hired by the Debtors, to assist with bankruptcy emergence and fresh start accounting matters.
- Deloitte & Touche performed testing over transactions and balances that were the direct result from the bankruptcy filing, including but not limited to reorganization items and unrecorded interest expense.
- Deloitte & Touche performed audit procedures around the disclosures related to the bankruptcy filings and resulting incremental disclosures required.
- Deloitte & Touche performed research regarding the implications of account standard codification 852 related to reorganizations.

Financial Statement Audit and Related Services (2021):

Hours 1,568.5 Amount \$392,125.00

- 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 the Debtors' internal controls over financial reporting.

Preparation of Fee Applications:

Hours 112.9, Amount \$28,225.00

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

Q2 2021 Review:

Hours 279.2, Amount \$125,000.00

- 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 related to the Q2 2021 review.
- Deloitte & Touche participated in periodic internal meetings to review and discuss the status of review procedures and transactions that occurred during the quarter.

Q3 2021 Review:

Hours 35.5, Amount \$8,875.00

- Deloitte & Touche performed review procedures over the Debtors' Q3 2021 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Debtors' Q3 2021 Form 10-Q.
- Deloitte & Touche participated in periodic meetings with the Debtors' management regarding support requests and the timing of deliverables related to the Q3 2021 review.
- Deloitte & Touche participated in periodic internal meetings to review and discuss the status of review procedures and transactions that occurred during the quarter.

B. Final Application Period

12. Deloitte & Touche provides below an overview of the services it rendered as independent auditor for the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit A-2.

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 Audit Services:

Hours 96.1, Amount \$53,490.00

- Deloitte & Touche participated in internal meetings to discuss fresh start accounting matters for the Debtors.
- Deloitte & Touche participated in internal meetings to discuss financial reporting considerations such as reorganization items, liabilities subject to compromise and debtor only financials within the Debtors' 2020 Form 10-K filing.
- Deloitte & Touche participated in meetings with the Debtors' management to discuss the bankruptcy filing, the progression of the chapter 11 cases, and the implications for accounting and reporting requirements.
- Deloitte & Touche participated in internal meetings, and meetings with the Debtors to discuss bankruptcy certification.
- Deloitte & Touche participated in internal meetings to discuss bankruptcy implications for income tax provision for the Debtors' 2020 Form 10-K filing.
- Deloitte & Touche participated in internal meetings to discuss deposition and communications with governance.
- Deloitte & Touche participated in internal meetings held to discuss the implications of the

Debtors' bankruptcy filing on with respect to certain SEC reporting requirements.

- Deloitte & Touche participated in meetings with the Debtors' management to discuss the bankruptcy filing and implications for accounting and reporting requirements.
- Deloitte & Touche participated in internal meetings to discuss the Jones Day subpoena and bankruptcy certification.

Bankruptcy Out of Scope Audit Services:

Hours 236.8, Amount \$117,170.00

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

Financial Statement Audit and Related Services:

Hours 4,136.9, Amount \$314,257.00

- Deloitte & Touche performed interim audit testing of account balances and transactions related to the FY 2020 audit.
- Deloitte & Touche performed walkthroughs and documented design and implementation of the Debtors' internal controls over financial reporting related to the FY 2020 audit.
- Deloitte & Touche performed year end audit testing of account balances and transactions related to the FY 2020 audit.
- Deloitte & Touche performed walkthroughs and documented design and implementation of the Debtors' internal controls over financial reporting that occurred at year end related to the FY 2020 audit.
- Deloitte & Touche performed audit procedures related to the Debtors' Form 10-K draft financial statements and supporting footnotes related to the FY 2020 audit.

Financial Statement Audit and Related Services (2021):

Hours 2,593.5 Amount \$648,375.00

- 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 related to the FY 2021 audit.
- Deloitte & Touche performed walkthroughs and documented design and implementation of internal controls over financial reporting related to the FY 2021 audit.

Firm Retention:

Hours 11.3, Amount \$2,420.00

- Deloitte & Touche prepared and revised Deloitte & Touche's retention documents, including its declaration in support of its retention.

Out of Scope Audit Services:

Hours 754.7, Amount \$132,072.50

- Deloitte & Touche participated in internal calls to discuss smaller reporting and non-accelerated reporter filing requirements for the FY 2020 audit.
- Deloitte & Touche participated in internal meetings to discuss impact of COVID-19 on the audit plan and remote work environment for the FY 2020 audit.
- Deloitte & Touche participated in internal meetings to discuss filing considerations and impact of the Debtors' delisting from New York Stock Exchange as part of the FY 2020 audit.

Preparation of Fee Applications:

Hours 325.6, Amount \$68,732.50

- During the Final Application Period, staff for Deloitte & Touche analyzed the time charged by both professional level and category in preparation of the Final Fee Application, in accordance with the Compensation Order.

Q2 2021 Review:

Hours 310.1, Amount \$125,000.00

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

Q3 2021 Review:

Hours 35.5, Amount \$8,875.00

- Deloitte & Touche performed review procedures over the Debtors' Q3 2021 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Debtors' Q3 2021 Form 10-Q.
- Deloitte & Touche participated in periodic meetings with the Debtors' management regarding support requests and the timing of deliverables related to the Q3 2021 review.
- Deloitte & Touche participated in periodic internal meetings to review the status of review procedures and discuss transactions that occurred during the quarter.

Quarterly Review Services:

Hours 276.1, Amount \$100,000.00

- Deloitte & Touche performed review procedures over the Debtors' Q3 2020 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Debtors' Q3 2020 Form 10-Q.
- Deloitte & Touche participated in periodic meetings with management regarding support requests and timing of deliverables with respect to the quarterly review services.

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

ALLOWANCE OF COMPENSATION

13. 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 a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$1,719,617.00.

14. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$204.61.

15. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Final 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**

16. 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).

17. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Final 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

18. 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 Final Fee Application substantially complies with that Local Rule. To the extent that the Final 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.

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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 for the Fourth Interim Period in the amount of \$658,805.00; (ii) granting it final allowance and approval of compensation for professional services rendered to the Debtors by Deloitte & Touche during the Final Application Period in the amount of \$1,719,617.00, which represents 100% of the total compensation; (iii) authorizing and directing the Debtors to pay all such amounts to Deloitte & Touche; and (iv) granting such other and relief as may be just and proper.

Dated: November 18, 2021
Atlanta, Georgia

Respectfully submitted,

DELOITTE & TOUCHE LLP

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

/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-1

**Professional Fees for the Fourth Interim Period
August 1, 2021 through November 1, 2021**

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
08/09/2021				
Tyson, Ken	Review PWC bankruptcies and liquidations to understand bankruptcy guidance.	\$375.00	1.5	\$562.50
Tyson, Ken	Review key contents of EY 2020 bankruptcy financial reporting developments to understand bankruptcy guidance.	\$375.00	3.4	\$1,275.00
08/10/2021				
Fleming, Matthew	Call with D. Keddie (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$575.00	0.3	\$172.50
Fleming, Matthew	Call with M. Sullivan (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$575.00	0.4	\$230.00
Fleming, Matthew	Review Q2 2021 form 10 Q bankruptcy related disclosures.	\$575.00	2.1	\$1,207.50
Keddie, Danny	Call with M. Fleming (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$450.00	0.3	\$135.00
Sullivan, Mike	Call with M. Fleming (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$675.00	0.4	\$270.00
08/11/2021				
Fleming, Matthew	Respond to email from D. Keddie (Deloitte) regarding impact on non debtors in revaluation exercise.	\$575.00	0.1	\$57.50
08/12/2021				
Fleming, Matthew	Respond to email from D. Keddie (Deloitte) regarding impact on standalone financial statements.	\$575.00	0.1	\$57.50
Fleming, Matthew	Review preliminary fresh start accounting project timeline.	\$575.00	0.2	\$115.00
Fleming, Matthew	Draft example milestones for revised emergence accounting project plan.	\$575.00	0.2	\$115.00
08/19/2021				
Mushenheim, Megan	Review CBL's prior year 10-K, recent articles in the news about bankruptcy filing.	\$500.00	1.5	\$750.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/07/2021				
Edwards, Amy	Call with R. Grundberg, D. Keddie, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00
Grundberg, Ryan	Call with A. Edwards, D. Keddie, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$375.00	0.5	\$187.50
Huangfu, Bessie	Call with D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$375.00	0.3	\$112.50
Keddie, Danny	Call with A. Edwards, R. Grundberg, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$450.00	0.5	\$225.00
Keddie, Danny	Call with B. Huangfu, J. Kelley, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$450.00	0.3	\$135.00
Keddie, Danny	Call with J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$450.00	0.5	\$225.00
Kelley, James	Call with B. Huangfu, D. Keddie, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
Kelley, James	Call with D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$600.00	0.5	\$300.00
Mushenheim, Megan	Call with A. Edwards, R. Grundberg, D. Keddie, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/07/2021				
Mushenheim, Megan	Call with B. Huangfu, D. Keddle, J. Kelley, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$500.00	0.3	\$150.00
Mushenheim, Megan	Call with D. Keddle, J. Kelley, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with D. Keddle, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with D. Keddle, J. Kelley, M. Mushenheim, J. Sanghvi (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$600.00	0.5	\$300.00
Scalese, Mark	Call with B. Huangfu, D. Keddle, J. Kelley, M. Mushenheim, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
Turley, Anna	Call with A. Edwards, R. Grundberg, D. Keddle, M. Mushenheim (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00
Vettese, Stephanie	Call with B. Huangfu, D. Keddle, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
09/08/2021				
Fleming, Matthew	Review major maintenance account model.	\$575.00	0.6	\$345.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Fleming, Matthew	Call with R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$575.00	1.0	\$575.00
Grundberg, Ryan	Call with D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$375.00	0.4	\$150.00
Grundberg, Ryan	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$375.00	1.0	\$375.00
Hays, Aaron	Call (partial) with M. Fleming, R. Grundberg, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$300.00	0.8	\$240.00
Huangfu, Bessie	Call with M. Fleming, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$375.00	1.0	\$375.00
Keddie, Danny	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$450.00	1.0	\$450.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Keddie, Danny	Call with R. Grundberg, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$450.00	0.4	\$180.00
Keddie, Danny	Review debtwire article related to CBL bankruptcy and note holders election for convertible debt.	\$450.00	0.4	\$180.00
Kelley, James	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00
Kelley, James	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
Mushenheim, Megan	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Mushenheim, Megan	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$500.00	0.4	\$200.00
Sanghvi, Jiten	Call with J. Easterly (SRR) external fair value specialists from SRR to discuss status of valuations of properties for fresh start accounting purposes.	\$500.00	0.5	\$250.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Sanghvi, Jiten	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Scalese, Mark	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00
Scalese, Mark	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
Turley, Anna	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Turley, Anna	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$500.00	0.4	\$200.00
Vettese, Stephanie	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Walsh, Phil	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
09/10/2021				
Herman, Will	Call with L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Hullstrung, Lynda	Call with W. Herman, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Keddie, Danny	Call with W. Herman, L. Hullstrung, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$450.00	0.7	\$315.00
Keddie, Danny	Review accounting for convertible debt instruments.	\$450.00	0.9	\$405.00
Mushenheim, Megan	Call with W. Herman, L. Hullstrung, D. Keddie, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/10/2021				
Scalese, Mark	Assess the weekly call held with client CBL on 9/8, for detailed to-do listing for the engagement team and also for what to expect from the company and stout in coming week.	\$600.00	3.9	\$2,340.00
Snodgrass, Lori	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Staat, Jeff	Prepare for upcoming call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.3	\$180.00
Staat, Jeff	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Staner, Ryan	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Walsh, Phil	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
09/14/2021				
Keddie, Danny	Review Stout fresh start accounting timeline document and accumulate questions related to the timeline from M. Scalese, M. Fleming, J. Kelley (Deloitte).	\$450.00	1.4	\$630.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/14/2021				
Kelley, James	Review detailed project plan from Stout.	\$600.00	0.6	\$360.00
09/15/2021				
Dineen, Sean	Call with D. Keddie, M. Scalese, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$600.00	0.2	\$120.00
Domingue, Rob	Call with D. Keddie, M. Scalese, Y. Shi, S. Dineen (Deloitte) to discuss CBL background for debt valuations.	\$500.00	0.2	\$100.00
Keddie, Danny	Call with S. Dineen, M. Scalese, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$450.00	0.2	\$90.00
Scalese, Mark	Call with S. Dineen, D. Keddie, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$600.00	0.2	\$120.00
Shi, Yuxin	Call with S. Dineen, D. Keddie, M. Scalese, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$375.00	0.2	\$75.00
09/16/2021				
Fleming, Matthew	Email D. Keddie and M. Scalese (Deloitte) regarding updated fresh start project plan timeline provided by Stout.	\$575.00	0.3	\$172.50
09/20/2021				
Scalese, Mark	Update the documentation for the focused support program (FSP) memorandum to address the specifics about what areas will be in the FSP and reconcile them to our client continuance and risk assessment (CCRA).	\$600.00	1.4	\$840.00
09/21/2021				
Scalese, Mark	Discuss the potential bank covenants and audit scope implications with Chief Accounting Officer A. Cobb (CBL) and F. Khaleel (CBL).	\$600.00	2.9	\$1,740.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/23/2021				
Egea, Silvana Guihur	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.8	\$300.00
Fleming, Matthew	Call with S. Guihur Egea, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.8	\$460.00
Fleming, Matthew	Debrief call with M. Sullivan (Deloitte) regarding Stout fresh start accounting implementation status update and overall fresh start accounting project timing/status.	\$575.00	0.5	\$287.50
Hays, Aaron	Call with S. Guihur Egea, M. Fleming, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.8	\$240.00
Huangfu, Bessie	Call with S. Guihur Egea, M. Fleming, A. Hays, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.8	\$300.00
Keddie, Danny	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.8	\$360.00
Kelley, James	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.8	\$480.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/23/2021				
Sanghvi, Jiten	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.8	\$400.00
Scalese, Mark	Analyze debt covenant considerations - including call with Chief Accounting Officer A. Cobb (CBL) and F. Khaleel (CBL) about options and audit scope.	\$600.00	2.1	\$1,260.00
Scalese, Mark	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.8	\$480.00
Sullivan, Mike	Debrief call with M. Fleming (Deloitte) regarding Stout fresh start accounting implementation status update and overall fresh start accounting project timing/status.	\$675.00	0.5	\$337.50
10/03/2021				
Keddie, Danny	Review plan of reorganization memo for CBL bankruptcy emergence.	\$450.00	2.5	\$1,125.00
10/04/2021				
Fleming, Matthew	Call with D. Keddie, J. Kelley, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$575.00	0.7	\$402.50
Keddie, Danny	Review pushdown accounting memo for CBL bankruptcy emergence.	\$450.00	0.4	\$180.00
Keddie, Danny	Review liabilities subject to compromise memo for CBL bankruptcy emergence.	\$450.00	0.5	\$225.00
Keddie, Danny	Review fresh start applicability memo for CBL bankruptcy emergence.	\$450.00	0.4	\$180.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/04/2021				
Keddie, Danny	Call with M. Fleming, J. Kelley, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$450.00	0.7	\$315.00
Kelley, James	Review fresh start applicability memo.	\$600.00	0.9	\$540.00
Kelley, James	Review liabilities subject to compromise memo.	\$600.00	0.4	\$240.00
Kelley, James	Review plan of reorg memo.	\$600.00	0.7	\$420.00
Kelley, James	Call with M. Fleming, D. Keddie, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$600.00	0.7	\$420.00
Kelley, James	Review push down accounting memo.	\$600.00	0.2	\$120.00
Scalese, Mark	Call with M. Fleming, D. Keddie, J. Kelley, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$600.00	0.7	\$420.00
Sullivan, Mike	Call with M. Fleming, D. Keddie, J. Kelley, M. Scalese (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$675.00	0.7	\$472.50
Sullivan, Mike	Prepare for meeting by reviewing Stout solvency calculation for fresh start accounting qualification.	\$675.00	0.3	\$202.50
10/05/2021				
Fleming, Matthew	Call with D. Keddie, J. Kelley, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$575.00	0.7	\$402.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/05/2021				
Keddie, Danny	Call with M. Fleming, J. Kelley, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$450.00	0.7	\$315.00
Kelley, James	Call with M. Fleming, D. Keddie, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$600.00	0.7	\$420.00
Scalese, Mark	Call with M. Fleming, D. Keddie, J. Kelley (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$600.00	0.7	\$420.00
10/06/2021				
Fleming, Matthew	Review draft fresh start applicability memo.	\$575.00	0.6	\$345.00
Fleming, Matthew	Review draft liabilities subject to compromise memo.	\$575.00	0.4	\$230.00
Fleming, Matthew	Review draft push down accounting memo.	\$575.00	0.4	\$230.00
Fleming, Matthew	Review listing of proposed accounting memos.	\$575.00	0.2	\$115.00
Tyson, Ken	Continue to review reorganization workpaper to understand testing procedures related to the CBL FY2021 audit.	\$375.00	2.2	\$825.00
Tyson, Ken	Review reorganization workpaper to understand testing procedures related to the CBL FY2021 audit.	\$375.00	3.1	\$1,162.50
10/07/2021				
Aponte, Mara	Call with M. Fleming, A. Sasso (Deloitte) to discuss CBL fresh start applicability memo.	\$500.00	0.2	\$100.00
Egea, Silvana Guihur	Call with M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/07/2021				
Fleming, Matthew	Call with S. Egea, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.5	\$287.50
Fleming, Matthew	Call with M. Aponte, A. Sasso (Deloitte) to discuss CBL fresh start applicability memo.	\$575.00	0.2	\$115.00
Hays, Aaron	Prepare bankruptcy reporting risk assessment workbook.	\$300.00	1.7	\$510.00
Hays, Aaron	Call with S. Egea, M. Fleming, R. Grundberg, D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.5	\$150.00
Keddie, Danny	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.5	\$225.00
Mushenheim, Megan	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/07/2021				
Sasso, Tony	Call with M. Aponte, M. Fleming (Deloitte) to discuss CBL fresh start applicability memo.	\$675.00	0.2	\$135.00
Scalese, Mark	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, M. Sullivan, A. Turley, J. Sanghvi (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.5	\$300.00
Sullivan, Mike	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$675.00	0.5	\$337.50
10/08/2021				
Bunch, Maria	Prepare for upcoming with A. Sasso (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$600.00	0.7	\$420.00
Bunch, Maria	Call with A. Sasso (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$600.00	0.5	\$300.00
Hays, Aaron	Prepare bankruptcy reporting risk assessment workpaper.	\$300.00	3.2	\$960.00
Scalese, Mark	Review the Stoudt memos covering the fresh start accounting considerations.	\$600.00	3.4	\$2,040.00
10/10/2021				
Fleming, Matthew	Review plan of reorganization memo.	\$575.00	1.9	\$1,092.50
10/11/2021				
Scalese, Mark	Review expense testing samples.	\$600.00	1.8	\$1,080.00
Scalese, Mark	Review the risk assessment working papers for equity section and related earnings per share - impacts from bankruptcy emergence.	\$600.00	3.9	\$2,340.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/12/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss accounts payable and liabilities subject to compromise relating to the 2021 audit.	\$375.00	0.7	\$262.50
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss accounts payable and liabilities subject to compromise relating to the 2021 audit.	\$450.00	0.7	\$315.00
Scalese, Mark	Analyze the real estate risk assessment memorandum describing that bankruptcy emergence considerations and purchase price allocations.	\$600.00	2.3	\$1,380.00
10/13/2021				
Grundberg, Ryan	Call with D. Keddie, M. Scalese (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$375.00	1.2	\$450.00
Keddie, Danny	Call with R. Grundberg, M. Scalese (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$450.00	1.2	\$540.00
Keddie, Danny	Review weatherford form 10-K for example of fresh start accounting and bankruptcy.	\$450.00	1.5	\$675.00
Scalese, Mark	Call with R. Grundberg, D. Keddie (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$600.00	1.2	\$720.00
10/14/2021				
Scalese, Mark	Review the solvency calculation.	\$600.00	3.1	\$1,860.00
Scalese, Mark	Review the change in control memorandum (for bankruptcy emergence).	\$600.00	2.1	\$1,260.00
10/15/2021				
Grundberg, Ryan	Call with J. Kelley (Deloitte) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$375.00	0.6	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/15/2021				
Grundberg, Ryan	Call with J. Kelley (Deloitte), A. Cobb (CBL) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$375.00	0.6	\$225.00
Grundberg, Ryan	Review guidance related to new ownership independence checks for 2021 audit.	\$375.00	1.1	\$412.50
Kelley, James	Call with R. Grundberg (Deloitte) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$600.00	0.6	\$360.00
Kelley, James	Call with R. Grundberg (Deloitte), A. Cobb (CBL) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$600.00	0.6	\$360.00
Scalese, Mark	Compile and research potential beneficiary owners and related conflict/independence check requirements.	\$600.00	3.2	\$1,920.00
Scalese, Mark	Analyze background check results for proposed new board members resulting from bankruptcy emergence.	\$600.00	3.8	\$2,280.00
10/18/2021				
Forton, Ian	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, R. Grundberg (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$375.00	1.1	\$412.50
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/18/2021				
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$450.00	1.1	\$495.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$500.00	1.1	\$550.00
Ragan, Taron	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00
Scalese, Mark	Review individual properties and their related estimated values for fresh start accounting purposes, including evaluation of the assessment of the inputs (cap rates and discount rates) utilize for each property.	\$600.00	3.1	\$1,860.00
Scalese, Mark	Continue to review individual properties and their related estimated values for fresh start accounting purposes, including evaluation of the assessment of the inputs (cap rates and discount rates) utilize for each property.	\$600.00	1.9	\$1,140.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$500.00	1.1	\$550.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$375.00	1.1	\$412.50
10/19/2021				
Grundberg, Ryan	Review Pyxus audit file related to bankruptcy/fresh start valuation risk assessment example.	\$375.00	3.9	\$1,462.50

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/19/2021				
Tyson, Ken	Analyze reorganization testing procedures related to the CBL FY2021 audit.	\$375.00	2.6	\$975.00
10/20/2021				
Hays, Aaron	Meeting with M. Mushenheim, M. Scalese, (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$300.00	1.5	\$450.00
Hays, Aaron	Meeting with M. Mushenheim, M. Scalese (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$300.00	3.0	\$900.00
Kelley, James	Analyze audit independence resulting from the effects of bankruptcy.	\$600.00	0.2	\$120.00
Mushenheim, Megan	Meeting with A. Hays, M. Scalese (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$500.00	3.0	\$1,500.00
Mushenheim, Megan	Meeting with A. Hays, M. Scalese, (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$500.00	1.5	\$750.00
Scalese, Mark	Meeting with A. Hays, M. Mushenheim (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$600.00	1.5	\$900.00
Scalese, Mark	Meeting with A. Hays, M. Mushenheim (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$600.00	3.0	\$1,800.00
Scalese, Mark	Continue to review the individual properties provided by the Company and their related estimated values for fresh start accounting purposes.	\$600.00	2.6	\$1,560.00
Tyson, Ken	Continue to analyze reorganization testing procedures related to the CBL FY2021 audit.	\$375.00	1.9	\$712.50

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/21/2021				
Egea, Silvana Guihur	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50
Fleming, Matthew	Call with S. Egea, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.5	\$287.50
Hays, Aaron	Call with S. Egea, M. Fleming, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.5	\$150.00
Huangfu, Bessie	Call with S. Egea, M. Fleming, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50
Keddie, Danny	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.5	\$225.00
Mushenheim, Megan	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Mushenheim, Megan	Prepare valuation risk assessment for CBL FY2021 fresh start accounting.	\$500.00	3.1	\$1,550.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/21/2021				
Sanghvi, Jiten	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.5	\$300.00
Turley, Anna	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
10/22/2021				
Mushenheim, Megan	Continue to prepare valuation risk assessment for CBL FY 2021 fresh start accounting.	\$500.00	1.4	\$700.00
Mushenheim, Megan	Prepare valuation risk assessment for CBL FY2021 fresh start accounting.	\$500.00	3.1	\$1,550.00
10/25/2021				
Hays, Aaron	Call with M. Mushenheim (Deloitte) to discuss related to real estate valuation risk assessment procedures.	\$300.00	0.5	\$150.00
Hays, Aaron	Prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.5	\$1,050.00
Hays, Aaron	Continue to prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.2	\$960.00
Keddie, Danny	Email M. Scalese and M. Cummings (Deloitte) regarding bankruptcy time reporting for CBL.	\$450.00	0.3	\$135.00
Keddie, Danny	Prepare billing fee reconciliation for bankruptcy billings for A Cobb (CBL) for billings through August 2021.	\$450.00	0.4	\$180.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/25/2021				
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.1	\$550.00
Mushenheim, Megan	Call with A. Hays (Deloitte) to discuss related to real estate valuation risk assessment procedures.	\$500.00	0.5	\$250.00
10/26/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$375.00	0.5	\$187.50
Hays, Aaron	Prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.7	\$1,110.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$300.00	0.5	\$150.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$450.00	0.5	\$225.00
Keddie, Danny	Review independence guidance for beneficial owners for evaluation of new equity holders of CBL 2021 upon emergence from bankruptcy.	\$450.00	0.6	\$270.00
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.6	\$800.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/26/2021				
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$600.00	0.5	\$300.00
Solomon, John	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$600.00	0.5	\$300.00
10/27/2021				
Bell, Caleb	Meeting with A. Cobb (CBL) and D. Morrison (Deloitte) to discuss general Information technology control around Chatham.	\$375.00	0.5	\$187.50
Bell, Caleb	Meeting with A. Hardin, A. Schulte (CBL), D. Morrison (Deloitte) to discuss general Information technology control around CBL's network.	\$375.00	0.5	\$187.50
Bell, Caleb	Meeting with J. Khalili (CBL) and D. Morrison (Deloitte) to discuss Argus.	\$375.00	0.7	\$262.50
Bell, Caleb	Meeting with S. Arndt (CBL) and D. Morrison (Deloitte) to discuss general Information technology control around Yardi.	\$375.00	1.0	\$375.00
Grundberg, Ryan	Call with M. Mushenheim (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$375.00	0.4	\$150.00
Keddie, Danny	Review update to pushdown accounting memo provided by Stout.	\$450.00	0.2	\$90.00
Keddie, Danny	Review updates to liabilities subject to compromise memo provided by Stout.	\$450.00	0.2	\$90.00
Keddie, Danny	Gather CBL bankruptcy time filings and billings for invoices to provide reconciliation for A Cobb (CBL).	\$450.00	0.5	\$225.00
Keddie, Danny	Review CBL insolvency calculation draft worksheet for fresh start accounting.	\$450.00	0.3	\$135.00
Keddie, Danny	Review four column balance sheet template for fresh start accounting.	\$450.00	1.3	\$585.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/27/2021				
Morrison, Daniel	Meeting with A. Cobb (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Chatham.	\$450.00	0.5	\$225.00
Morrison, Daniel	Meeting with A. Hardin, A. Schulte (CBL), C. Bell (Deloitte) to discuss general Information technology control around CBL's network.	\$450.00	0.5	\$225.00
Morrison, Daniel	Meeting with S. Arndt (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Yardi.	\$450.00	1.0	\$450.00
Mushenheim, Megan	Call with R. Grundberg (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.4	\$200.00
10/28/2021				
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.7	\$850.00
10/29/2021				
Sanghvi, Jiten	Call with J. Easterly (Stout) and J. Solomon (Deloitte) to discuss valuation of low risk properties.	\$500.00	0.5	\$250.00
Solomon, John	Call with J. Easterly (Stout) and J. Sanghvi (Deloitte) to discuss valuation of low risk properties.	\$600.00	0.5	\$300.00
11/01/2021				
Scalese, Mark	Analyze the staffing schedule and prepare and change roles and responsibilities based on changes in the timing of delivery of balance sheet and real estate valuation information from the Company.	\$600.00	3.9	\$2,340.00
Scalese, Mark	Review fresh start accounting memo regarding debt covenant expectations and related liquidity considerations.	\$600.00	2.1	\$1,260.00
Subtotal for Bankruptcy Out of Scope Audit Services:			212.8	\$104,580.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/02/2021				
Grundberg, Ryan	Call with D. Kenny, A. Hays (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Hays, Aaron	Call with D. Kenny, R. Grundberg (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Keddie, Danny	Send 2021 audit plan presentation to A. Cobb (CBL) for review.	\$250.00	0.3	\$75.00
Keddie, Danny	Review materiality documentation for 2021 audit.	\$250.00	2.5	\$625.00
Keddie, Danny	Review accounts receivable analytics and graphics.	\$250.00	1.5	\$375.00
Scalese, Mark	Finalize staffing for the audit.	\$250.00	1.1	\$275.00
Staat, Jeff	Review client service plan.	\$250.00	1.0	\$250.00
08/03/2021				
Keddie, Danny	Update audit plan presentation and submit for formatting for issuance.	\$250.00	1.2	\$300.00
Keddie, Danny	Respond to questions from M. Scalese (Deloitte) on 2021 materiality.	\$250.00	0.8	\$200.00
Staat, Jeff	Review Q2-21 audit timing plan and engagement letter.	\$250.00	1.1	\$275.00
08/04/2021				
Hays, Aaron	Call with A. Goldacker (CBL) to walk through internal controls over fixed asset listing.	\$250.00	0.4	\$100.00
Hays, Aaron	Document internal controls over the review of the fixed asset listing.	\$250.00	0.6	\$150.00
Keddie, Danny	Review 2021 audit engagement letter draft.	\$250.00	1.2	\$300.00
Keddie, Danny	Prepare final 2021 audit plan presentation.	\$250.00	0.2	\$50.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	2.1	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/04/2021				
Veluri, Pavani	Review CBL 2021 rent roll analytical output for risk assessment purposes	\$250.00	1.0	\$250.00
Vuthem, bhavana	Review accounts receivable dashboard.	\$250.00	0.6	\$150.00
Vuthem, bhavana	Update accounts receivable dashboard.	\$250.00	0.4	\$100.00
08/05/2021				
Agarwal, Lokesh	Provide consultation to D. Keddie and A. Hays (Deloitte) on engagement letter as an attest risk management national office resource.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with D. Keddie, K. Tyson (partial), A. Hays (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, K. Tyson (partial) (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with R. Grundberg, K. Tyson (partial), A. Hays (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	2.9	\$725.00
Tyson, Ken	Call with D. Keddie, R. Grundberg (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.0	\$250.00
Vuthem, bhavana	Review accounts receivable dashboard.	\$250.00	1.1	\$275.00
Vuthem, bhavana	Update accounts receivable dashboard.	\$250.00	0.9	\$225.00
08/06/2021				
Keddie, Danny	Review FY 2021 engagement letter.	\$250.00	1.4	\$350.00
Soni, Soni	Prepare FY 2021 engagement letter.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/09/2021				
Grundberg, Ryan	Call with K. Tyson, M. Scalese, D. Keddie, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with K. Tyson, M. Scalese, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss matters related to audit and team planning for in person/remote working.	\$250.00	0.3	\$75.00
Keddie, Danny	Prepare plan for 8/18/2021 meeting regarding audit plan for 2021 audit.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with M. Scalese (Deloitte) to discuss audit team testing responsibilities and fresh start testing approach.	\$250.00	0.9	\$225.00
Scalese, Mark	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with D. Keddie (Deloitte) to discuss audit team testing responsibilities and fresh start testing approach.	\$250.00	0.9	\$225.00
Smith, Andrew	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/09/2021				
Toro, Natalia	Review the 10K for Weatherford International in connection with CBL 10-K preparation.	\$250.00	1.8	\$450.00
Toro, Natalia	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Review the 'bankruptcies and liquidations' guide for purpose of planning of 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Tyson, Ken	Review Form 10K to gain an understanding of the entity.	\$250.00	1.8	\$450.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss matters related to audit and team planning for in person/remote working.	\$250.00	0.3	\$75.00
Tyson, Ken	Review Deloitte bankruptcy time & expense guidelines to understand the policy.	\$250.00	0.3	\$75.00
08/10/2021				
Grundberg, Ryan	Call with M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/10/2021				
Keddie, Danny	Call with R. Grundberg, M. Scalese, M. Mushenheim, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, M. Scalese, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, M. Mushenheim, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, A. Hays (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Review CBL 10-K for purpose of planning of 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review CBL's most recent 10-Qs for purpose of planning of 2021 audit.	\$250.00	2.3	\$575.00
Toro, Natalia	Review CBL's most recent 8-Ks from July and August for purpose of planning of 2021 audit.	\$250.00	2.7	\$675.00
Tyson, Ken	Draft email to N. Toro (Deloitte) regarding client and firm systems that support audit procedures (client Yardi GL and Deloitte engagement management system audit index).	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze revenue risk of material misstatement to understand the risk and audit plans to respond to risk of material misstatement.	\$250.00	2.9	\$725.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/10/2021				
Tyson, Ken	Analyze operating expense risk of material misstatement to understand the risk and audit plans to respond to risk of material misstatement.	\$250.00	1.9	\$475.00
Tyson, Ken	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Tyson, Ken	Review greater than normal risk memos to understand the risk associated with the entity and our incremental response to greater than normal risk including analysis of referenced work completed by specialist.	\$250.00	1.9	\$475.00
Tyson, Ken	Review audit plan for 2021 to understand the engagement teams plan for performing the audit to completion.	\$250.00	0.9	\$225.00
08/11/2021				
Keddie, Danny	Call with M. Mushenheim, A. Turley (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00
Mushenheim, Megan	Call with D. Keddie, A. Turley (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00
Toro, Natalia	Review form 1020 (memo documenting consideration of a greater than normal risk for the engagement) for purpose of planning of 2021 audit.	\$250.00	1.1	\$275.00
Toro, Natalia	Review the audit plan (powerpoint presentation) which summarizes the current state of CBL for the current year, for purpose of planning of 2021 audit.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/11/2021				
Toro, Natalia	Review risk assessments documentation for purpose of planning of 2021 audit.	\$250.00	1.8	\$450.00
Turley, Anna	Call with D. Keddie, M. Mushenheim (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00
Tyson, Ken	Review memorandum - plan for auditing in a remote working environment due to COVID-19, to support planning for the CBL FY2021 audit.	\$250.00	1.6	\$400.00
08/12/2021				
Grundberg, Ryan	Call with K. Tyson, M. Scalese, D. Keddie, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, M. Scalese, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, N. Toro (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Scalese, Mark	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Smith, Andrew	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Toro, Natalia	Review form 1830 to have a better understanding of COVID impact on audit procedures and remote environment for purposes of planning of 2021 audit.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/12/2021				
Toro, Natalia	Review the 1Q2021 real estate investor survey 'investors contend with muted tenant demand' to get a better understanding of the real estate industry for purpose of planning of 2021 audit.	\$250.00	2.4	\$600.00
Toro, Natalia	Review the 2Q2020 real estate investor survey 'investors plan a path forward amid crisis' to get a better understanding of the real estate industry for purpose of planning of 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review CBL's organizational chart for purpose of planning of 2021 audit.	\$250.00	0.3	\$75.00
Toro, Natalia	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Toro, Natalia	Call with D. Keddie, K. Tyson (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Toro, Natalia	Call with K. Tyson (Deloitte) to discuss 2021 audit planning.	\$250.00	0.5	\$125.00
Tyson, Ken	Call with D. Keddie, N. Toro (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Review CBL project plan to gain a greater understanding of audit workstreams.	\$250.00	1.8	\$450.00
Tyson, Ken	Call with N. Toro (Deloitte) to discuss 2021 audit planning.	\$250.00	0.5	\$125.00
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
08/13/2021				
Keddie, Danny	Update documentation for 2021 materiality.	\$250.00	1.2	\$300.00
Toro, Natalia	Review the 'new engagement team member onboarding' powerpoint for purpose of planning of 2021 audit.	\$250.00	1.7	\$425.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/13/2021				
Toro, Natalia	Navigate through Yardi to pull reports and obtain data for purpose of planning of 2021 audit.	\$250.00	2.5	\$625.00
Toro, Natalia	Review COSO entity-level controls documentation for purpose of planning of 2021 audit.	\$250.00	3.5	\$875.00
Tyson, Ken	Review specialty leasing testing workpapers to prepare for current year testing.	\$250.00	1.1	\$275.00
Tyson, Ken	Review revenue testing workpapers to prepare for current year testing.	\$250.00	3.6	\$900.00
Tyson, Ken	Review operating expense testing workpapers to prepare for current year testing.	\$250.00	2.9	\$725.00
08/16/2021				
Grundberg, Ryan	Call with K. Tyson, N. Toro (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Set up internal controls walkthroughs for investment in unconsolidated affiliates' controls and real estate asset sales review controls.	\$250.00	1.4	\$350.00
Toro, Natalia	Review 2021 reports/transactions in Yardi in preparation for 2021 audit.	\$250.00	1.7	\$425.00
Toro, Natalia	Continue to review COSO entity-level controls documentation for purpose of planning of 2021 audit.	\$250.00	3.3	\$825.00
Toro, Natalia	Call with K. Tyson, R. Grundberg (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Toro, Natalia	Prepare and call with K. Tyson (Deloitte) to discuss Yardi System to support pulling of financial reports for CBL 2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with N. Toro, R. Grundberg (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Continue to review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.7	\$425.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/16/2021				
Tyson, Ken	Review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Review operating expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Prepare and call with N. Toro (Deloitte) to discuss Yardi System to support pulling of financial reports for CBL 2021 audit.	\$250.00	0.7	\$175.00
Veluri, Pavani	Review CBL 2021 rent roll analytical output for risk assessment purposes	\$250.00	0.2	\$50.00
08/17/2021				
Grundberg, Ryan	Submit conflict check for prospective CBL board member for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with N. Toro, K. Tyson, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with K. Tyson, M. Mushenheim, D. Keddie, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss planning of internal controls testing and walkthroughs.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with N. Toro, R. Grundberg, K. Tyson (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss planning of internal controls testing and walkthroughs.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/17/2021				
Keddie, Danny	Call with K. Tyson, M. Mushenheim, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Toro, Natalia	Call with R. Grundberg, K. Tyson, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Toro, Natalia	Review COSO control testing from present year (PY) to assess the support needed for 2021 audit.	\$250.00	3.1	\$775.00
Toro, Natalia	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Toro, Natalia	Navigate Deloitte Connect's tools in preparation for 2021 audit.	\$250.00	0.6	\$150.00
Toro, Natalia	Review the CBL 2021 annual audit project plan in teams.	\$250.00	2.3	\$575.00
Tyson, Ken	Review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Review reimbursement revenue guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.7	\$425.00
Tyson, Ken	Call with M. Mushenheim, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with N. Toro, R. Grundberg, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/17/2021				
Tyson, Ken	Login to CBL's Yardi general ledger system to identify operating expense selections to support 2021 audit testing procedures.	\$250.00	3.3	\$825.00
08/18/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss planning of internal controls testing and documentation of internal control walkthroughs.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss planning of internal controls testing and documentation of internal control walkthroughs.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Kelley, James	Call with K. Tyson, M. Scalese, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Mushenheim, Megan	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/18/2021				
Scalese, Mark	Call with K. Tyson, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Toro, Natalia	Review risk assessment documentation in preparation for 2021 audit.	\$250.00	1.1	\$275.00
Toro, Natalia	Navigate Yardi to pull reports, find journal entries (Jes), etc.	\$250.00	1.6	\$400.00
Toro, Natalia	Review committee of sponsoring organizations of the treadway commission (COSO) control testing from prior year to assess the support needed for 2021 audit.	\$250.00	3.1	\$775.00
Turley, Anna	Call with K. Tyson, M. Scalese, J. Kelley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Turley, Anna	Review the 2021 US Securities and Exchange Commission (SEC) Filings.	\$250.00	0.5	\$125.00
Tyson, Ken	Call with M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Tyson, Ken	Login to CBL's Yardi general ledger system to identify rental revenue selections to support our 2021 audit testing procedures.	\$250.00	2.9	\$725.00
Tyson, Ken	Review rental revenue testing workpaper and update all testing sections for current year testing.	\$250.00	3.7	\$925.00
08/19/2021				
Hays, Aaron	Call with R. Carlton and L. Anderson (CBL) to walkthrough the review over the investment in unconsolidated affiliates rollforward.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/19/2021				
Hays, Aaron	Plan for walkthrough of internal controls related to investment in unconsolidated affiliates rollforward review process.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the expenditure approval process.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review of the investment in unconsolidated affiliates rollforward.	\$250.00	1.6	\$400.00
Hays, Aaron	Document internal controls relating to the review of monthly property-level loan amortization schedules.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with K. Tyson, N. Toro (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with M. Liskey (CBL) to walkthrough internal controls over review of monthly property level loan amortization schedules.	\$250.00	0.4	\$100.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	1.3	\$325.00
Scalese, Mark	Review the planning working papers - including materiality and scoping of accounts.	\$250.00	3.8	\$950.00
Toro, Natalia	Review "8000 substantive testing - income statement" section in engagement management system (EMS) in preparation for 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review Yardi to gain an understanding of how to pull the population for 2021 operating expense testing.	\$250.00	1.6	\$400.00
Toro, Natalia	Review section "8200 operating expenses" in engagement management system (EMS) in preparation for 2021 audit.	\$250.00	2.1	\$525.00
Toro, Natalia	Start to roll forward the working papers for operating expense testing for 2021 audit.	\$250.00	1.3	\$325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/19/2021				
Toro, Natalia	Call with A. Hays, K. Tyson (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with A. Hays, N. Toro (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Tyson, Ken	Login to CBL's Yardi general ledger system to pull income statement detail to support our testing of revenue for the CBL FY 2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Identify rental revenue selections to support our 2021 audit testing procedures, from CBL's Yardi general ledger system.	\$250.00	3.8	\$950.00
Tyson, Ken	Document rental revenue selections in revenue testing workpapers to support our 2021 audit testing procedures.	\$250.00	2.8	\$700.00
Veluri, Pavani	Review CBL 2021 accounts receivable analytical output for risk assessment purposes	\$250.00	0.5	\$125.00
08/20/2021				
Hays, Aaron	Update preliminary risk assessment numbers based on finalized 6/30/21 numbers.	\$250.00	1.6	\$400.00
Hays, Aaron	Document internal controls over review process of joint venture contributions and distributions.	\$250.00	2.4	\$600.00
Toro, Natalia	Review the income statement Jan 2021-June 2021 in preparation for sample selections.	\$250.00	1.1	\$275.00
Toro, Natalia	Review the "portfolio accounting - property assignments" file in preparation for 2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Update income statement revenue general ledger sections in revenue testing workpapers.	\$250.00	3.1	\$775.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/20/2021				
Tyson, Ken	Review and update income statement operating expense general ledger sections in operating expense testing workpapers.	\$250.00	2.8	\$700.00
Tyson, Ken	Review income statement to understand accounts used in our revenue and operating expense testing workpapers.	\$250.00	1.9	\$475.00
08/23/2021				
Hays, Aaron	Document internal controls over joint venture contributions and distributions.	\$250.00	1.8	\$450.00
Hays, Aaron	Update noncontrolling interest risk assessment graphs and guided risk assessment based on finalized 6/30/2021 numbers.	\$250.00	0.8	\$200.00
Hays, Aaron	Update notes payable risk assessment graphs and guided risk assessment based on finalized 6/30/2021 numbers.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss audit planning items and internal control walkthroughs' timing.	\$250.00	0.8	\$200.00
Hays, Aaron	Test internal controls related to automated rent roll controls.	\$250.00	2.1	\$525.00
Keddie, Danny	Call with A. Turley, M. Mushenheim (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss audit planning items and internal control walkthroughs' timing.	\$250.00	0.8	\$200.00
Keddie, Danny	Review capitalization policy examples provided by T. Wingo (CBL).	\$250.00	0.5	\$125.00
Keddie, Danny	Prepare for allocation of work for manager meeting with A. Turley and M. Mushenheim (Deloitte).	\$250.00	1.2	\$300.00
Mushenheim, Megan	Call with D. Keddie, A. Turley (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/23/2021				
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	1.7	\$425.00
Turley, Anna	Call with D. Keddle, M. Mushenheim (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00
Tyson, Ken	Perform base rent testing, including populating summary, general ledger and sampling as part of CBL FY2021 audit procedures.	\$250.00	3.5	\$875.00
Tyson, Ken	Perform base rent testing, including populating summary, general ledger and sampling as part of CBL FY2021 audit procedures.	\$250.00	3.7	\$925.00
08/24/2021				
Grundberg, Ryan	Prepare conflict check summary related to independence of prospective CBL board members for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare engagement quality control reviewer update to send to J. Staat (Deloitte) related to 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Prepare post Q2 2021 plan for interim testing.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with K. Tyson, D. Keddle (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00
Hays, Aaron	Document internal controls relating to the review of the real estate sales spreadsheet.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls over review of debt rollforward.	\$250.00	2.3	\$575.00
Hays, Aaron	Document internal controls over review of noncontrolling interest rollforward.	\$250.00	2.4	\$600.00
Keddle, Danny	Review FY 2021 audit planning memo.	\$250.00	1.5	\$375.00
Keddle, Danny	Call with K. Tyson, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/24/2021				
Staat, Jeff	Review materiality memo.	\$250.00	1.5	\$375.00
Tyson, Ken	Perform operating expense testing procedures, including test of details sections of to support our CBL FY2021 audit procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Upload base rent selections to Deloitte Connect shared system to receive leases prepared by M. Liskey, M. Monahan, C. Walcheck, W. Martin (CBL & Associates), which will support FY2021 audit procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Perform operating expense testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with D. Keddle, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00
Tyson, Ken	Perform base rent testing, including update of general ledger account sections as part of CBL 2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Continue to perform base rent testing, including assessment and update of sampling for populations as part of CBL FY2021 audit procedures.	\$250.00	1.1	\$275.00
08/25/2021				
Grundberg, Ryan	Review income statement variance control documentation.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review investment in unconsolidated affiliates control documentation.	\$250.00	2.3	\$575.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss audit planning items and questions over internal controls testing.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Review real estate asset sales schedule control documentation.	\$250.00	1.9	\$475.00
Hays, Aaron	Make updates to the investment in unconsolidated affiliates' process narrative.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/25/2021				
Hays, Aaron	Update the payroll process narrative.	\$250.00	0.8	\$200.00
Hays, Aaron	Pull in quarterly meeting minutes and analytics to year-end audit file.	\$250.00	1.1	\$275.00
Hays, Aaron	Document implementation of cash internal controls for FY2021 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss audit planning items and questions over internal controls testing.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Keddie, Danny	Review engagement economics and project hours for staffing.	\$250.00	1.5	\$375.00
Scalese, Mark	Call with D. Keddie, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with D. Keddie, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including documentation of risk classification and repostponing procedures supporting the CBL FY2021 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Perform percent in lieu testing procedures, including documentation of risk classification and repostponing procedures supporting the CBL FY2021 audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.6	\$150.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including test details sections to support CBL FY2021 audit procedures.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/25/2021				
Tyson, Ken	Perform percent in lieu testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Perform percent in lieu testing procedures, including test details sections to support CBL FY2021 audit procedures.	\$250.00	2.3	\$575.00
08/26/2021				
Grundberg, Ryan	Review control documentation related to management's process over fixed asset additions.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Review property controls testing for 2021 audit.	\$250.00	2.1	\$525.00
Grundberg, Ryan	Call with K. Tyson, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Review accounts payable control documentation.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review automated property depreciation control documentation.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes relating to revenue risk assessment procedures.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment control planning for the 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss review notes relating to revenue risk assessment procedures.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes relating to the preliminary revenue risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Document internal controls relating to the review over the equity rollforward.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes relating to accounts payable internal control documentation.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/26/2021				
Hays, Aaron	Clear review notes relating to internal control documentation over the review of the fixed asset listing.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls over the review of the earnings per share calculation.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls over the review of the Schedule A common shares and common units report.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment control planning for the 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, M. Mushenheim R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Mushenheim, Megan	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Tyson, Ken	Perform specialty leasing testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.4	\$100.00
Tyson, Ken	Perform specialty leasing reimbursement testing procedures, including test of details sections to support CBL FY2021 audit procedures.	\$250.00	1.5	\$375.00
Tyson, Ken	Perform specialty leasing reimbursement testing procedures, including documentation of risk classification and postponing procedures supporting the CBL FY2021 audit.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/26/2021				
Tyson, Ken	Call with M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
08/27/2021				
Grundberg, Ryan	Prepare impairment control documentation.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Continue to review revenue control documentation.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Review revenue control documentation.	\$250.00	2.3	\$575.00
Scalese, Mark	Review guided risk assessments.	\$250.00	3.1	\$775.00
Staner, Ryan	Consult engagement team related to FY 2021 audit materiality conclusion for audit procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Perform operating expense testing, including update of general ledger account sections as part of CBL 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Upload specialty leasing and tenant reimbursement selections to Deloitte Connect shared system to receive leases prepared by client CBL, which may support FY2021 audit procedures.	\$250.00	2.1	\$525.00
Tyson, Ken	Continue to perform operating expense testing, including assessment of sampling populations to support CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
08/30/2021				
Hays, Aaron	Clear review notes related to documentation of internal controls over review of property fixed asset listings.	\$250.00	1.5	\$375.00
Hays, Aaron	Clear review notes related to documentation of internal controls over review of property rollforward.	\$250.00	1.7	\$425.00
Keddie, Danny	Address comments from R. Staner (Deloitte) on 2021 materiality memo.	\$250.00	1.2	\$300.00
Keddie, Danny	Review equity method joint venture risk assessment documentation.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/30/2021				
Keddie, Danny	Review investment in marketable securities risk assessment documentation.	\$250.00	0.3	\$75.00
Keddie, Danny	Review related parties risk assessment documentation.	\$250.00	0.6	\$150.00
08/31/2021				
Grundberg, Ryan	Prepare CBL board member candidate background check submission form.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with M. Scalese, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Close notes related to the financial reporting risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with M. Scalese, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions over financial reporting risk assessment and internal controls documentation.	\$250.00	0.4	\$100.00
Hays, Aaron	Update impairment process narrative.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with M. Mushenheim (Deloitte), A. Cobb (CBL) to discuss fresh start accounting real estate valuation timing and approach.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions over financial reporting risk assessment and internal controls documentation.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with M. Scalese, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with D. Keddie (Deloitte), A. Cobb (CBL) to discuss fresh start accounting real estate valuation timing and approach.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/31/2021				
Scalese, Mark	Call with D. Keddle, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
09/01/2021				
Grundberg, Ryan	Address notes left by M. Scalese (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	2.2	\$550.00
Hays, Aaron	Call with T. Overley (CBL) to discuss review of the real estate asset sales schedule and associated gain recognition.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with D. Keddle (Deloitte) to discuss questions over interest expense risk assessment and financial reporting risk assessment.	\$250.00	0.9	\$225.00
Hays, Aaron	Document internal controls related to the review over the real estate asset sales schedule and associated gain recognition.	\$250.00	1.8	\$450.00
Hays, Aaron	Update impairment process narrative.	\$250.00	1.2	\$300.00
Hays, Aaron	Update the preliminary revenue risk assessment workpaper.	\$250.00	0.6	\$150.00
Keddle, Danny	Review CBL Q1 2021 estimate to audit completion schedule for engagement economics.	\$250.00	0.8	\$200.00
Keddle, Danny	Prepare question listing for call with Stout and CBL on 9/9.	\$250.00	0.5	\$125.00
Keddle, Danny	Call with A. Hays (Deloitte) to discuss questions over interest expense risk assessment and financial reporting risk assessment.	\$250.00	0.9	\$225.00
Keddle, Danny	Call with M. Mushenheim (Deloitte) to discuss fresh start accounting real estate valuation approach.	\$250.00	0.7	\$175.00
Mushenheim, Megan	Call with D. Keddle (Deloitte) to discuss fresh start accounting real estate valuation approach.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/02/2021				
Grundberg, Ryan	Address notes left by M. Scalese (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with M. Scalese, A. Turley, M. Mushenheim, D. Keddle, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Prepare impairment guided risk assessment documentation.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review revenue control documentation for 2021 audit.	\$250.00	1.3	\$325.00
Hays, Aaron	Update accounts receivable risk assessment graphs.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with R. Grundberg, M. Scalese, A. Turley, M. Mushenheim, D. Keddle (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare FY2021 interest expense guided risk assessment.	\$250.00	3.7	\$925.00
Keddle, Danny	Call with R. Grundberg, M. Scalese, A. Turley, M. Mushenheim, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, M. Scalese, A. Turley, D. Keddle, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, A. Turley, M. Mushenheim, D. Keddle, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Turley, Anna	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddle, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/03/2021				
Grundberg, Ryan	Review notes payable control documentation.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Review revenue control documentation for 2021 audit.	\$250.00	3.4	\$850.00
Hays, Aaron	Update accounts receivable risk assessment graphs.	\$250.00	2.4	\$600.00
Hays, Aaron	Prepare FY2021 accounts receivable guided risk assessment.	\$250.00	3.7	\$925.00
Scalese, Mark	Review working papers describing portions of audit work to be performed on real estate valuation considerations and the related risk assessments for the components that make up the estimate.	\$250.00	3.1	\$775.00
09/06/2021				
Scalese, Mark	Review the draft financial statements from the company to evaluate risks (risk assessments) for the 2021 audit.	\$250.00	1.1	\$275.00
09/07/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss incremental procedures being performed in response to the client's greater than normal risk assessment for the 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in planning memorandum.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Continue to address notes left by D. Keddie (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Address notes left by D. Keddie (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	3.3	\$825.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/07/2021				
Hays, Aaron	Document internal controls over rent roll testing.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to internal controls documentation over the internal controls related to percent-in-lieu and straight line rent calculations.	\$250.00	0.7	\$175.00
Hays, Aaron	Close review notes related to notes payable internal controls documentation.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review of tenant data/lease input.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Keddie, Danny	Review base rent testing documentation.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss incremental procedures being performed in response to the client's greater than normal risk assessment for the 2021 audit.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/07/2021				
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Tyson, Ken	Continue to perform operating expense testing including documentation of testing selections from Yardi system for FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Perform operating expense testing including documentation of testing selections from Yardi system for FY2021 audit.	\$250.00	3.9	\$975.00
09/08/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over documentation of internal controls over the review of tenant sales data.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over review notes related to internal control documentation of the review of the investment in unconsolidated affiliates rollforward.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in planning memorandum.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare hybrid work plan for 2021 audit.	\$250.00	2.9	\$725.00
Grundberg, Ryan	Submit background checks for prospective board members for 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to the investments in unconsolidated affiliates guided risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Close review notes related to the investments in unconsolidated affiliates internal controls documentation.	\$250.00	2.3	\$575.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over documentation of internal controls over the review of tenant sales data.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/08/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over review notes related to internal control documentation of the review of the investment in unconsolidated affiliates rollforward.	\$250.00	0.5	\$125.00
Hays, Aaron	Document internal controls related to the review of tenant data/lease input.	\$250.00	1.1	\$275.00
Hays, Aaron	Send requests to H. Bennett (CBL) for support for internal control documentation related to the review of tenant sales data.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss base rent revenue testing.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss FY2021 workpaper allocation and audit plan.	\$250.00	0.7	\$175.00
Keddie, Danny	Review fixed tenant reimbursements testing documentation.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Review investment in unconsolidated affiliate (IUA) guided risk assessment (GRA), process narrative, and controls.	\$250.00	3.8	\$950.00
Scalese, Mark	Review planning documents including materiality assessment, significant account evaluations for each balance sheet, profit & loss account, guided risk assessments from balance sheet and income statement for the 2021 audit.	\$250.00	3.1	\$775.00
Scalese, Mark	Continue to review planning documents including materiality assessment, significant account evaluations for each balance sheet, profit & loss account, guided risk assessments from balance sheet and income statement for the 2021 audit.	\$250.00	2.9	\$725.00
Turley, Anna	Prepare for internal meeting with focused support reviewer P. Walsh (Deloitte) occurring on 9/9/2021.	\$250.00	0.5	\$125.00
Turley, Anna	Review the 2020 risk assessment and related analyses for property, plant & equipment (PPE) dispositions.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/08/2021				
Turley, Anna	Review the 2021 property, plant and equipment risk assessment and related analysis.	\$250.00	1.3	\$325.00
Turley, Anna	Review the 2021 risk assessment analysis for assets held for sale.	\$250.00	0.9	\$225.00
Turley, Anna	Review agenda to prepare for meeting with A. Cobb, A. Houghton and T. Wingo (CBL) regarding scope and timing on 9/9/21.	\$250.00	0.1	\$25.00
Tyson, Ken	Perform base rent testing including documentation of testing selections from client provided leases, risk classification, procedures for CBL FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Continue to perform base rent testing including documentation of testing selections from client provided leases, risk classification, procedures for CBL FY2021 audit.	\$250.00	3.7	\$925.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss base rent revenue testing.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss FY2021 workpaper allocation and audit plan.	\$250.00	0.7	\$175.00
09/09/2021				
Grundberg, Ryan	Prepare answers to risk assessment questions within impairment guided risk assessment for 2021 audit.	\$250.00	2.5	\$625.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to internal controls documentation over controls of review of investments in unconsolidated affiliates rollforward and risk assessment.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/09/2021				
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Turley, Anna	Review property, plant and equipment control testing for the 2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review the mortgage escrow risk assessment and related analyses for the 2021 audit.	\$250.00	0.8	\$200.00
Turley, Anna	Review the risk assessment for prepaid rent for the 2021 audit.	\$250.00	0.7	\$175.00
Turley, Anna	Research bankruptcy accounting guidance for the 2021 audit.	\$250.00	0.4	\$100.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/09/2021				
Tyson, Ken	Perform base rent testing including requesting additional revenue support from client and closing review notes for CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Perform fixed tenant reimbursement testing including documentation of testing selections from client provided support, risk classification, and procedures for CBL FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Perform operating expense testing including adding selection for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	3.2	\$800.00
09/10/2021				
Grundberg, Ryan	Prepare control documentation for impairment asset groupings control for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Prepare impairment guided risk assessment for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Prepare impairment guided risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over risk assessment procedures related to held-for-sale analysis.	\$250.00	1.4	\$350.00
Hays, Aaron	Close review notes related to the mortgage escrow guided risk assessment.	\$250.00	1.3	\$325.00
Hays, Aaron	Close review notes related to internal control documentation over depreciation expense automated control.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over risk assessment procedures related to held-for-sale analysis.	\$250.00	1.4	\$350.00
Hays, Aaron	Close review notes related to the prepaid rent liability guided risk assessment.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/10/2021				
Hays, Aaron	Document internal controls related to the review of held-for-sale analysis.	\$250.00	1.8	\$450.00
Mushenheim, Megan	Review intangibles guided risk assessment (GRA).	\$250.00	1.6	\$400.00
Tyson, Ken	Update fixed tenant reimbursement testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Perform base rent testing including adding selection for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Update percent in lieu revenue testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.3	\$325.00
Tyson, Ken	Update specialty leasing revenue testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.5	\$375.00
09/13/2021				
Grundberg, Ryan	Prepare impairment control documentation related to asset groupings for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Prepare impairment guided risk assessment documentation for 2021 audit.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Address D. Keddle (Deloitte) notes within planning memo for 2021 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Prepare internal controls documentation for walkthroughs to be performed in relation to financial reporting controls.	\$250.00	1.1	\$275.00
Mushenheim, Megan	Clear notes within audit working papers related to investment in unconsolidated affiliates process narrative and process controls testing.	\$250.00	1.4	\$350.00
Turley, Anna	Call with K. Tyson (Deloitte) to discuss FY2021 operating expense workpaper and client provided support.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/13/2021				
Tyson, Ken	Update operating expense testing including documentation of support provided by M. Harris and C. Walcheck (CBL & Associates) for the CBL FY2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Document operating expense testing support follow-up questions to M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Perform base rent testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Send operating expense testing support follow-up questions to M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.1	\$25.00
Tyson, Ken	Analyze fixed tenant reimbursement testing support including leases and amendments provided by M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with A. Turley (Deloitte) to discuss FY2021 operating expense workpaper and client provided support.	\$250.00	0.9	\$225.00
Tyson, Ken	Analyze operating expense testing support provided by M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.6	\$400.00
09/14/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/14/2021				
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss base rent testing for the FY2021 audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Prepare impairment control documentation related to net operating income indicators for 2021 audit.	\$250.00	2.9	\$725.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Review audit working papers related to investment in unconsolidated affiliates guided risk assessment.	\$250.00	1.6	\$400.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Sasso, Tony	Review excerpts of project plan timeline prepared by CBL's advisors.	\$250.00	0.1	\$25.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze project plan to support understanding of roles, deliverables, timelines for the FY2021 CBL audit.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/14/2021				
Tyson, Ken	Analyze base rent testing support provided by M. Liskey (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss base rent testing for the FY2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Continue to perform base rent testing procedures for test of details including; documenting notes explaining leases per call with R. Grundberg (Deloitte) supporting the CBL FY2021 audit.	\$250.00	3.3	\$825.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
09/15/2021				
Grundberg, Ryan	Call with K. Tyson, A. Hays (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Continue to prepare fraud risk assessment discussion slides for 2021 audit.	\$250.00	2.1	\$525.00
Grundberg, Ryan	Prepare fraud risk assessment discussion slides for 2021 audit.	\$250.00	3.9	\$975.00
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Continue to perform percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/15/2021				
Tyson, Ken	Document and send percent in lieu testing support follow-up request including tenant sales reports to M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.3	\$75.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Send percent in lieu testing support follow-up request including tenant sales reports to M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.1	\$25.00
Tyson, Ken	Perform percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Analyze percent in lieu testing support including leases and amendments provided by M. Liskey, W. Martin and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.4	\$350.00
Tyson, Ken	Analyze percent in lieu testing support including tenant sales reports provided by M. Liskey, W. Martin and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.8	\$200.00
09/16/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Review impairment process narrative for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in fraud slides for 2021 audit.	\$250.00	1.6	\$400.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/16/2021				
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Review fraud risk assessment discussion presentation slides.	\$250.00	0.5	\$125.00
Keddie, Danny	Review impairment guided risk assessment documentation.	\$250.00	1.2	\$300.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with K. Tyson (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/16/2021				
Tyson, Ken	Bifurcate general ledger credits and debits as part of percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Analyze operating expense follow-up question responses provided by M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with M. Mushenheim (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Prepare variable audit matters & Real Estate Tax testing workpaper analytic as part of CBL FY2021 audit procedures.	\$250.00	3.3	\$825.00
09/17/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes within planning memo for 2021 audit.	\$250.00	2.6	\$650.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes within impairment guided risk assessment for 2021 audit.	\$250.00	2.1	\$525.00
Hays, Aaron	Update process narratives related to the real estate processes, noncontrolling interest processes, and financial reporting processes.	\$250.00	1.4	\$350.00
Turley, Anna	Review A. Hays (Deloitte) responses to notes on risk assessments related to mortgage escrow, prepaid rent and held for sale assets for the 2021 audit.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/17/2021				
Tyson, Ken	Perform specialty leasing testing procedures for general ledger population supporting the CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Perform operating expense testing procedures for test of details including adding notes from support provided by C. Walcheck and M. Harris (CBL & Associates) supporting the CBL FY2021 audit.	\$250.00	2.1	\$525.00
09/20/2021				
Campanelli, Anthony	Perform research in advance of planning the fraud risk assessment brainstorm.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Address A. Turley (Deloitte) notes within fixed asset guided risk assessment documentation for 2021 audit.	\$250.00	3.2	\$800.00
Grundberg, Ryan	Review control documentation related to real estate assets for 2021 audit.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Review fixed asset narrative documentation for 2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Perform tenant reimbursement testing procedures including closing notes from D. Keddie (Deloitte) supporting CBL FY2021 audit testing procedures.	\$250.00	2.4	\$600.00
Tyson, Ken	Perform percent in lieu revenue testing procedures including analyzing test of detail and related tickmarks/notes supporting CBL FY2021 audit testing procedures.	\$250.00	2.2	\$550.00
Tyson, Ken	Perform base rent testing procedures including closing notes from D. Keddie (Deloitte) supporting CBL FY2021 audit testing procedures.	\$250.00	3.2	\$800.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Campanelli, Anthony	Call (partial with A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.5	\$125.00
Edwards, Amy	Call with A. Campanelli (partial), M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Fleming, Matthew	Call with A. Campanelli (partial), A. Edwards, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Campanelli (partial), A. Edwards, M. Fleming, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Campanelli (partial), A. Edwards, M. Fleming, R. Grundberg, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with R. Grundberg, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Kelley, James	Call with R. Grundberg, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Kelley, James	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with R. Grundberg, D. Keddie, J. Kelley, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Staat, Jeff	Call (partial) with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.5	\$125.00
Turley, Anna	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Call with K. Tyson (Deloitte) to discuss operating expense testing workpapers to support our FY2021 CBL audit substantive testing procedures.	\$250.00	0.4	\$100.00
Turley, Anna	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Tyson, Ken	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Research invoices in Yardi general ledger system support operating expense testing for the CBL FY2021 audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Respond to follow-up email communication from C. Walcheck (CBL & Associates) supporting operating expense test of details.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Perform operating expense testing procedures for test of details including general ledger account research in Yardi GL system research to identify support for testing of details for the CBL FY2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Call with A. Turley (Deloitte) to discuss operating expense testing workpapers to support our FY2021 CBL audit substantive testing procedures.	\$250.00	0.4	\$100.00
Walsh, Phil	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
09/22/2021				
Grundberg, Ryan	Prepare fraud discussion documentation for 2021 audit.	\$250.00	3.9	\$975.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/22/2021				
Grundberg, Ryan	Email M. Mushenheim (Deloitte) regarding roles and expectations for the 2021 audit.	\$250.00	0.5	\$125.00
Kelley, James	Review audit plan for 2021.	\$250.00	0.9	\$225.00
09/23/2021				
Kelley, James	Review audit plan for 2021.	\$250.00	0.4	\$100.00
Scalese, Mark	Review the risk assessments and comment or leave notes on each of balance sheet accounts, including previous notes on these risk assessments for each balance sheet account.	\$250.00	1.6	\$400.00
Scalese, Mark	Review the materiality consultation memorandum to capture additional considerations.	\$250.00	1.3	\$325.00
Tyson, Ken	Respond to email communication from C. Walcheck (CBL & Associates) to schedule a live meeting supporting operating expense test of details for the CBL FY2021 audit.	\$250.00	0.3	\$75.00
09/24/2021				
Kelley, James	Review planning working papers covering investments in unconsolidated affiliates, assets held for sale, mortgage escrow.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze the CBL FY2021 project plan - supporting planning for onboarding of new team members A. Chapman and T. Ragan (Deloitte) to support planning execution for the CBL FY2021 audit.	\$250.00	2.1	\$525.00
09/27/2021				
Chapman, Andersen	Review workpaper entity fraud risk workpaper to understand entity fraud assessment.	\$250.00	0.2	\$50.00
Chapman, Andersen	Call with R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/27/2021				
Chapman, Andersen	Review FY21 accounts payable process to prepare data for analytic procedures.	\$250.00	0.5	\$125.00
Chapman, Andersen	Gain access to Deloitte Connect site containing prior year workpapers and review the same on entity risk assessment.	\$250.00	1.6	\$400.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss resources for client familiarization.	\$250.00	0.5	\$125.00
Chapman, Andersen	Review FY21 accounts payable registers.	\$250.00	0.3	\$75.00
Chapman, Andersen	Review market intelligence to gain familiarity with CBL.	\$250.00	0.1	\$25.00
Chapman, Andersen	Review Microsoft teams resources on fresh start accounting.	\$250.00	0.4	\$100.00
Chapman, Andersen	Review 2020 10K to gain familiarity with CBL.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review analyst reports for CBL to gain familiarity with CBL.	\$250.00	0.2	\$50.00
Grundberg, Ryan	Review accounts payable analytics for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Call with K. Tyson, A. Hays (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Chapman, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, K. Tyson, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00
Keddie, Danny	Update documentation within materiality memo.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/27/2021				
Ragan, Taron	Review most recent 10K and 10Q.	\$250.00	1.5	\$375.00
Ragan, Taron	Review trial balance and risk assessment workpaper.	\$250.00	0.9	\$225.00
Ragan, Taron	Understand the entity and fraud risk assessment workpaper.	\$250.00	0.9	\$225.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, K. Tyson, A. Hays (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss audit planning items for the CBL FY 2021 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Prepare for upcoming call with A. Chapman (Deloitte) to discuss resources for client familiarization.	\$250.00	0.1	\$25.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss resources for client familiarization.	\$250.00	0.5	\$125.00
Turley, Anna	Review risk assessment related to expenses for the FY 2021 audit.	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze reorganization workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Analyze debt interest and accrued interest workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss audit planning items for the CBL FY 2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Update income statement from Yardi general ledger system to support our testing for the CBL FY2021 audit.	\$250.00	0.3	\$75.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/27/2021				
Tyson, Ken	Prepare debt interest and accrued interest workpapers for testing to support testing procedures to be performed by T. Ragan (Deloitte) for the CBL FY2021 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00
09/28/2021				
Chapman, Andersen	Prepare data from FY 2020/1Q 2021 register(s) for accounts payable analytical procedures.	\$250.00	2.2	\$550.00
Chapman, Andersen	Prepare a net loss reconciliation with CBL Q2 2021 earnings report.	\$250.00	0.4	\$100.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss process of data cleanup for analytical procedures.	\$250.00	1.3	\$325.00
Chapman, Andersen	Develop graphics to assist in assessment of risk related to completeness of accounts payable balance.	\$250.00	0.8	\$200.00
Chapman, Andersen	Analyze net credit purchases calculation in prior year workpaper.	\$250.00	0.3	\$75.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss accounts payable analytic recalculations.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to further discuss data consolidation for accounts payable analytic.	\$250.00	0.1	\$25.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss accounts payable analytic recalculations.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to further discuss data consolidation for accounts payable analytic.	\$250.00	0.1	\$25.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/28/2021				
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss the FY2021 audit and walk through the retrieval of prior year audit files.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss process of data cleanup for analytical procedures.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to review workpaper sections to support planning procedures for the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Keddie, Danny	Address L. Snodgrass (Deloitte) materiality consultation comments.	\$250.00	1.7	\$425.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with K. Tyson (Deloitte) to review revenue workpaper to support testing procedures for the CBL financial year (FY) 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Call with R. Grundberg and (Deloitte) to discuss the FY2021 audit and walk through the retrieval of prior year audit files.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/28/2021				
Ragan, Taron	Prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	2.4	\$600.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with T. Ragan (Deloitte) to review revenue workpaper to support testing procedures for the CBL financial year (FY) 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with C. Walcheck (CBL) to discuss operating expense testing support (utility invoices) supporting procedures for the FY2021 CBL audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Analyze property additions workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.3	\$575.00
Tyson, Ken	Call with D. Keddie (Deloitte) to review workpaper sections to support planning procedures for the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Analyze depreciation expense workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	3.3	\$825.00
09/29/2021				
Chapman, Andersen	Complete accounts payable analytic for R. Grundberg (Deloitte) review.	\$250.00	2.1	\$525.00
Keddie, Danny	Address L. Snodgrass (Deloitte) materiality consultation comments.	\$250.00	1.1	\$275.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/29/2021				
Ragan, Taron	Call with K. Tyson (Deloitte) to review revenue workpaper to support testing procedures for the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Analyze abatements workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Analyze property disposals workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Call with T. Ragan (Deloitte) to review revenue workpaper to support testing procedures for the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
09/30/2021				
Chapman, Andersen	Complete abatement test working paper for K. Tyson (Deloitte) review.	\$250.00	1.2	\$300.00
Chapman, Andersen	Complete reconciliation of prior year revenue process narrative to current year.	\$250.00	1.2	\$300.00
Chapman, Andersen	Copy prior year risk assessment data from prior year risk assessment to new template for current year.	\$250.00	0.4	\$100.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Chapman, Andersen	Begin process of rolling depreciation expense testing workpaper to complete 10/1/21.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to review workpaper roll procedures for the CBL FY2021 audit.	\$250.00	0.4	\$100.00
Chapman, Andersen	Roll abatement testing workpaper to prepare for current year testing.	\$250.00	0.5	\$125.00
Chapman, Andersen	Update revenue/receivables process narrative to adjust for changes since 12/31/20.	\$250.00	0.3	\$75.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/30/2021				
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss revenue workpaper and interest expense workpaper CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Ragan, Taron	Prepare debt interest and accrued interest workpaper for 11.1 and 12.31 (predecessor and successor period end) testing.	\$250.00	2.3	\$575.00
Ragan, Taron	Prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	2.1	\$525.00
Ragan, Taron	Continue to prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	1.7	\$425.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/30/2021				
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Snodgrass, Lori	Review materiality documentation for required National Partner Principal Director consultation.	\$250.00	1.5	\$375.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze unconsolidated affiliates workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	3.6	\$900.00
Tyson, Ken	Analyze base rent workpaper to support our testing for the CBL FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Update operating expense workpaper to support our testing for the CBL FY2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Review debt interest expense and accrued interest workpaper for CBL FY 2021 audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss revenue workpaper and interest expense workpaper CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with A. Chapman (Deloitte) to review workpaper roll procedures for the CBL FY2021 audit.	\$250.00	0.4	\$100.00
10/01/2021				
Chapman, Andersen	Roll depreciation expense workpaper to prepare for test procedures.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/01/2021				
Ragan, Taron	Review debt interest expense and accrued interest workpaper for CBL FY2021 audit.	\$250.00	1.6	\$400.00
Ragan, Taron	Prepare workpapers debt interest and accrued interest workpaper for year-end testing.	\$250.00	1.8	\$450.00
Ragan, Taron	Prepare workpapers variable common area maintenance & real estate tax reimbursement revenue for year-end testing.	\$250.00	1.6	\$400.00
Ragan, Taron	Prepare workpaper debt interest and accrued interest for testing.	\$250.00	3.1	\$775.00
Turley, Anna	Email K. Tyson (Deloitte) regarding CBL planning items for the 2021 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze unconsolidated affiliates workpapers "cash flow analysis" to support testing procedures for the CBL FY2021 audit.	\$250.00	2.7	\$675.00
Tyson, Ken	Update income statement from Yardi general ledger system to support testing for the CBL FY2021 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Update unconsolidated affiliates "cash flow analysis" workpapers to support testing procedures for the CBL FY2021 audit.	\$250.00	0.9	\$225.00
10/04/2021				
Chapman, Andersen	Re-work on depreciation testing workpaper using new income statement.	\$250.00	2.1	\$525.00
Chapman, Andersen	Reconcile receivables workpaper to new income statement figures.	\$250.00	0.3	\$75.00
Chapman, Andersen	Continue work on depreciation testing workpaper.	\$250.00	1.5	\$375.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss depreciation expense testing workpaper.	\$250.00	1.0	\$250.00
Chapman, Andersen	Address concerns related to depreciation workpaper formula, language.	\$250.00	1.6	\$400.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/04/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss weekly plan and plan for completion of guided risk assessment and internal control documentation.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions on review notes related to the held-for-sale assets guided risk assessment.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Review the mortgage notes payable guided risk assessment for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Review accounts receivable guided risk assessment for 2021 audit.	\$250.00	2.2	\$550.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss weekly plan and plan for completion of guided risk assessment and internal control documentation.	\$250.00	1.4	\$350.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions on review notes related to the held-for-sale assets guided risk assessment.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to the held for sale assets guided risk assessment.	\$250.00	0.7	\$175.00
Hays, Aaron	Close review notes related to mortgage escrow guided risk assessment documentation.	\$250.00	0.4	\$100.00
Hays, Aaron	Close review notes related to noncontrolling interest guided risk assessment documentation.	\$250.00	1.2	\$300.00
Ragan, Taron	Prepare workpaper - debt interest and accrued interest for the CBL FY 2021 audit.	\$250.00	1.9	\$475.00
Ragan, Taron	Prepare workpaper - variable common area maintenance & real estate tax reimbursement revenue for the CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Ragan, Taron	Document and roll forward debt interest and accrued interest workpaper.	\$250.00	3.7	\$925.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/04/2021				
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss workpaper debt interest and accrued interest and Yardi access.	\$250.00	0.8	\$200.00
Scalese, Mark	Review cash interim sections.	\$250.00	0.9	\$225.00
Scalese, Mark	Review other asset interim sections.	\$250.00	1.2	\$300.00
Tyson, Ken	Review depreciation expense workpaper to prepare for call with A. Chapman (Deloitte) to review testing procedures related to the CBL FY2021 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Review debt interest and accrued interest workpaper to prepare for call with T. Ragan (Deloitte) to review testing procedures related to the CBL FY2021 audit.	\$250.00	2.9	\$725.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss workpaper debt interest and accrued interest and Yardi access.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss depreciation expense testing workpaper.	\$250.00	1.0	\$250.00
10/05/2021				
Chapman, Andersen	Call with R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Chapman, Andersen	Continue to roll depreciation expense testing for current year procedures.	\$250.00	1.6	\$400.00
Chapman, Andersen	Call with R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Chapman, Andersen	Update depreciation testing workpaper tickmarks.	\$250.00	0.5	\$125.00
Chapman, Andersen	Use prior year workpapers to create expectation for current year depreciation-related account balances.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review trade accounts payable guided risk assessment for 2021 audit.	\$250.00	1.7	\$425.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Grundberg, Ryan	Call with A. Chapman, T. Ragan, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes related to accounts receivable guided risk assessment and internal controls documentation.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to internal controls over the review of sales data control.	\$250.00	1.4	\$350.00
Hays, Aaron	Clear review notes related to investment in unconsolidated affiliates guided risk assessment procedures.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to the accounts receivable guided risk assessment.	\$250.00	3.4	\$850.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss review notes related to accounts receivable guided risk assessment and internal controls documentation.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Hays, Aaron	Update accounts receivable risk assessment graphs/charts.	\$250.00	0.9	\$225.00
Keddie, Danny	Update materiality consultation memo for 2021 audit.	\$250.00	1.2	\$300.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Ragan, Taron	Continue to prepare debt interest and accrued interest workpaper for predecessor (pre bankruptcy emergence) and successor (post bankruptcy emergence) period end testing.	\$250.00	2.9	\$725.00
Ragan, Taron	Prepare debt interest and accrued interest workpaper for predecessor (pre bankruptcy emergence) and successor (post bankruptcy emergence) period end testing.	\$250.00	3.2	\$800.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Scalese, Mark	Review focused support program memo after revisions for completion.	\$250.00	1.8	\$450.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, T. Ragan (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Tyson, Ken	Pull from Yardi and deliver the 6/31/2021 CBL income statement to T. Ragan and A. Chapman (Deloitte) to support out FY2021 CBL audit testing procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Review debt-related workpapers to support planning for the CBL FY 2021 audit.	\$250.00	1.9	\$475.00
Tyson, Ken	Review depreciation expense workpaper prepared by A. Chapman (Deloitte) to support testing procedures related to the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Review unconsolidated affiliates workpaper to understand testing procedures related to the CBL FY2021 audit.	\$250.00	2.8	\$700.00
10/06/2021				
Chapman, Andersen	Roll workpapers to prepare for current year procedures related to entity controls.	\$250.00	0.4	\$100.00
Chapman, Andersen	Study compensation committee meeting minutes to build understanding of 2021 compensation plans related to controls testing.	\$250.00	1.7	\$425.00
Chapman, Andersen	Reconcile to CBL website for new position titles.	\$250.00	0.5	\$125.00
Chapman, Andersen	Check process owner titles have been updated for all control-related workpapers.	\$250.00	1.0	\$250.00
Chapman, Andersen	Begin process of reviewing entity level controls and related client personnel/control owners.	\$250.00	2.1	\$525.00
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss entity-level control testing and related client support requests.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Address D. Keddies review notes within variable revenue guided risk assessment for 2021 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/06/2021				
Grundberg, Ryan	Address M. Scalese (Deloitte) notes within 'incremental procedures in response to greater than normal risk' memo for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call D. Keddie (Deloitte) to discuss the status of specialist scoping memos for the 2021 audit.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Review trade accounts payable graphs for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Prepare fraud risk assessment scoping memo for 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss entity-level control testing and related client support requests.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to the cash account guided risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to investments in unconsolidated affiliates contributions and distributions review process.	\$250.00	1.6	\$400.00
Hays, Aaron	Make update to equity internal controls' documentation for updated titles of personnel.	\$250.00	0.4	\$100.00
Keddie, Danny	Review specialist scoping memos for 2021 audit.	\$250.00	1.2	\$300.00
Keddie, Danny	Update focused support scoping call memo for 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Review variable tenant reimbursement revenues guided risk assessment.	\$250.00	0.5	\$125.00
Keddie, Danny	Review billings for May 2021 invoice for CBL audit work performed.	\$250.00	0.5	\$125.00
Keddie, Danny	Review cash guided risk assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the status of specialist scoping memos for the 2021 audit.	\$250.00	0.3	\$75.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	1.5	\$375.00
Ragan, Taron	Update debt interest and accrued interest workpaper.	\$250.00	2.7	\$675.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/06/2021				
Ragan, Taron	Document and update debt interest and accrued interest workpaper.	\$250.00	3.2	\$800.00
Snodgrass, Lori	Review 2021 materiality determination consultation memo.	\$250.00	1.5	\$375.00
Tyson, Ken	Review debt interest and accrued interest workpaper prepared by T. Ragan (Deloitte) to support testing procedures related to the CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Continue to review unconsolidated affiliates workpaper to understand testing procedures related to the CBL FY2021 audit.	\$250.00	1.8	\$450.00
10/07/2021				
Bell, Caleb	Prepare and gather information from the FY20 audit for the kick-off call with K. Walker, M. Lebovitz (CBL), D. Morrison (Deloitte).	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss assigned tasks and review property rollforward.	\$250.00	0.3	\$75.00
Chapman, Andersen	Agree depreciation and abatement workpaper F61populations to updated income statement provided by K. Tyson (Deloitte).	\$250.00	1.1	\$275.00
Chapman, Andersen	Add related request numbers from Deloitte Connect to entity level control workpapers to expedite processing at later date.	\$250.00	0.6	\$150.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss accounts payable data and related analytics.	\$250.00	0.7	\$175.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.5	\$125.00
Chapman, Andersen	Review audit committee minutes to update entity level control workpapers.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review audit/IT committee minutes to update entity level controls workpapers.	\$250.00	0.6	\$150.00
Chapman, Andersen	Rebuild accounts payable analytics with new data.	\$250.00	1.1	\$275.00
Chapman, Andersen	Update accounts payable data to reflect omission of non-trade transactions.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss accounts payable data and related analytics.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Hays, K. Tyson (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Call with S. Egea, M. Fleming, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss property controls testing procedures for the CBL FY2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to investments in unconsolidated affiliates contributions and distributions review process.	\$250.00	1.8	\$450.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss accounting for lease termination fees.	\$250.00	0.2	\$50.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Keddie, Danny	Update CBL materiality memo for FY 2021.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Ragan, Taron	Roll forward workpaper property rollforward to the current year and get it prepared for the predecessor and successor period end testing at 11/1/2021 and 12/31/2021.	\$250.00	3.5	\$875.00
Ragan, Taron	Update numbers within the analytics performed in the debt interest and accrued interest workpapers based on new income statement numbers.	\$250.00	0.9	\$225.00
Ragan, Taron	Update numbers within the analytics performed in the variable common area maintenance and real estate tax reimbursement revenue workpapers.	\$250.00	0.4	\$100.00
Ragan, Taron	Prepare for call with A. Chapman (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.1	\$25.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Sasso, Tony	Prepare for upcoming call with M. Aponte, M. Fleming (Deloitte) to discuss CBL fresh start applicability memo.	\$250.00	0.1	\$25.00
Scalese, Mark	Prepare for call with J. Solomon, M. Sullivan, J. Sanghvi, M. Fleming, S. Guihur, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status	\$250.00	0.2	\$50.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Turley, Anna	Review accounting memos relating to solvency, push down accounting and other matters related to bankruptcy accounting for the 2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Turley, Anna	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$250.00	0.5	\$125.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss property controls testing procedures for the CBL FY2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Review disposition narrative to understand control testing procedures related to the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Review dispositions controls workpaper to understand control testing procedures related to the CBL FY2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss assigned tasks and review property rollforward.	\$250.00	0.3	\$75.00
10/08/2021				
Bell, Caleb	Meeting with K. Walker, M. Lebowitz (CBL), D. Morrison (Deloitte) to discuss FY21 IT audit procedures.	\$250.00	1.0	\$250.00
Chapman, Andersen	Rebuild accounts receivable process flow diagram in Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Roll percentage in lieu testing workpaper to prepare for current year procedures.	\$250.00	1.7	\$425.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/08/2021				
Chapman, Andersen	Review prior year process flow diagram for accounts receivable to prepare for rebuild.	\$250.00	0.6	\$150.00
Chapman, Andersen	Review process narrative for financial reporting.	\$250.00	0.5	\$125.00
Chapman, Andersen	Review process narrative for impairment supplied by A. Houghton (CBL).	\$250.00	0.4	\$100.00
Chapman, Andersen	Prepare disposal of assets process flow diagram for rebuild in Excel.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss updating process flow diagrams.	\$250.00	0.4	\$100.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss preparation of percent in lieu workpaper for current year testing.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss revenue testing procedures for the current year CBL audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss updating process flow diagrams.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Prepare supplement to the planning memo for 2021 audit.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Prepare audit quality milestone three summary of engagement team's meeting with quality control reviewer for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare overall risk assessment workbook for audit quality milestone three for 2021 audit.	\$250.00	1.4	\$350.00
Ragan, Taron	Roll forward property rollforward workpaper adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/08/2021				
Ragan, Taron	Roll forward property rollforward workpaper and adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	0.5	\$125.00
Ragan, Taron	Roll forward property rollforward workpaper and adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	0.5	\$125.00
Sasso, Tony	Call with M. Bunch (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$250.00	0.5	\$125.00
Scalese, Mark	Review the calculations and support for solvency considerations.	\$250.00	2.6	\$650.00
Scalese, Mark	Review interim receivables audit testing procedures.	\$250.00	2.2	\$550.00
Turley, Anna	Review internal control narrative and walkthrough around the real estate asset processes.	\$250.00	0.4	\$100.00
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss preparation of percent in lieu workpaper for current year testing.	\$250.00	0.8	\$200.00
Tyson, Ken	Review percent in lieu workpaper to support testing procedures related to the CBL FY2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures for the current year CBL audit.	\$250.00	1.0	\$250.00
10/11/2021				
Chapman, Andersen	Call with R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Chapman, Andersen	Continue dispositions process flow diagram conversion into Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Convert impairment process flow diagram from Visio to Excel.	\$250.00	1.2	\$300.00
Chapman, Andersen	Rebuild disposition process flow diagram using prior year file.	\$250.00	1.3	\$325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Chapman, Andersen	Review impairment process narrative from prior year to prepare work on process flow diagram.	\$250.00	1.1	\$275.00
Chapman, Andersen	Review prior year dispositions narrative to prepare process flow diagram.	\$250.00	0.5	\$125.00
Edwards, Amy	Draft fraud risk assessment specialist scoping memo.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Prepare audit quality milestone 3 readiness list for upcoming due date on 10/15 for 2021 audit.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Review updated accounts payable risk assessment for 2021 audit.	\$250.00	3.3	\$825.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Address D. Keddies notes within audit quality milestone 3 overall risk assessment.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over review notes related to documentation of the held for sale and real estate assets guided risk assessments.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Clear notes addressed by A. Hays (Deloitte) from accounts receivable guided risk assessment for 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over review notes related to documentation of the held for sale and real estate assets guided risk assessments.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Hays, Aaron	Close review notes related to real estate assets' guided risk assessment procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to investment in unconsolidated affiliates' guided risk assessment procedures.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to held for sale assets' guided risk assessment procedures.	\$250.00	0.9	\$225.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of held-for-sale analysis control.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of real estate sales schedule control.	\$250.00	1.3	\$325.00
Keddie, Danny	Review audit quality milestone engagement team documentation of conclusions on risk assessments.	\$250.00	0.3	\$75.00
Keddie, Danny	Review audit quality milestone risk assessment workpaper.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Ragan, Taron	Update the language in workpaper fixed tenant reimbursement to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00
Ragan, Taron	Update the language in workpaper operating, maintenance, real estate tax, general and administrative expense testing) to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00
Ragan, Taron	Update the language in workpaper specialty leasing revenue to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Scalese, Mark	Review revenue testing samples.	\$250.00	2.2	\$550.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	0.9	\$225.00
Tyson, Ken	Review accrued liability, operating expense, payroll process narrative workpaper supporting CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Review long-term debt process narrative workpaper supporting CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Review noncontrolling interest process narrative supporting CBL FY2021 audit procedures.	\$250.00	1.9	\$475.00
Tyson, Ken	Review revenue and receivables process narrative supporting testing procedures related to the CBL FY2021 audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Analyze disposition of real estate assets process narrative supporting CBL FY2021 audit procedures.	\$250.00	2.2	\$550.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial) (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Bell, Caleb	Prepare for upcoming meeting with D. Morrison (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.3	\$75.00
Bell, Caleb	Meeting with D. Morrison (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review prior year impairment process for held for sale assets to convert diagram.	\$250.00	1.3	\$325.00
Chapman, Andersen	Convert impairment review process flow diagram related to COVID screening.	\$250.00	1.5	\$375.00
Chapman, Andersen	Convert impairment review process flow diagram related to recoverability analysis.	\$250.00	1.4	\$350.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Chapman, Andersen	Call with R. Grundberg, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and related workpapers.	\$250.00	0.8	\$200.00
Chapman, Andersen	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Address M. Scalese (Deloitte) notes within audit quality milestone 3 overall risk assessment.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Grundberg, Ryan	Call with A. Chapman, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with A. Chapman, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Review notes payable guided risk assessment for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Review notes payable risk assessment visualizations for 2021 audit.	\$250.00	2.9	\$725.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of real estate sales schedule control.	\$250.00	0.9	\$225.00
Hays, Aaron	Close review notes relating to internal control documentation over noncontrolling interest controls.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls related to the review over the cash flow worksheet.	\$250.00	3.2	\$800.00
Hays, Aaron	Make updates to financial reporting risk assessment based on new job titles of CBL personnel.	\$250.00	0.3	\$75.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Call with A. Chapman, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Hays, Aaron	Prepare guided risk assessment and related graphs for operating expenses.	\$250.00	1.6	\$400.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Keddie, Danny	Review accounts payable guided risk assessment documentation.	\$250.00	0.6	\$150.00
Keddie, Danny	Review bankruptcy risk of material misstatement documentation.	\$250.00	0.6	\$150.00
Keddie, Danny	Review financial reporting risk of material misstatement documentation.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Keddie, Danny	Review mortgage notes payable guided risk assessment documentation.	\$250.00	0.5	\$125.00
Keddie, Danny	Review mortgage notes payable process narrative.	\$250.00	0.5	\$125.00
Keddie, Danny	Review CBL 2021 segment evaluation memo.	\$250.00	0.8	\$200.00
Kelley, James	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, D. Keddie (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Kelley, James	Review audit plan for several areas - cash, investments in unconsolidated affiliates, real estate tax expense.	\$250.00	1.5	\$375.00
Morrison, Daniel	Meeting with C. Bell (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.2	\$50.00
Morrison, Daniel	Prepare for upcoming call with M. Scalese, A. Turley, B. Zotti (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Morrison, Daniel	Call with M. Scalese, A. Turley, B. Zotti (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and related workpapers.	\$250.00	0.8	\$200.00
Ragan, Taron	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with A. Chapman, R. Grundberg (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Ragan, Taron	Check for new correspondence to Deloitte Connect requests while updating the entity level controls workpaper in order to document our understanding of how the entity level controls are operating.	\$250.00	3.1	\$775.00
Scalese, Mark	Review and evaluate the working streams and timelines proposed by the Company for delivery.	\$250.00	3.7	\$925.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Scalese, Mark	Call with A. Turley, B. Zotti, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Turley, Anna	Call with M. Scalese, B. Zotti, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze financial reporting process narrative supporting CBL FY2021 audit procedures.	\$250.00	3.3	\$825.00
Tyson, Ken	Analyze unconsolidated affiliates cash flow analysis workpaper supporting CBL FY2021 audit.	\$250.00	3.5	\$875.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Zotti, Bill	Call with M. Scalese, A. Turley, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
10/13/2021				
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss internal controls documentation related to the review over the financial statements.	\$250.00	0.6	\$150.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Chapman, Andersen	Complete conversion process for recreating impairment process flow diagram in Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Review financial disclosure walkthrough from prior year.	\$250.00	1.3	\$325.00
Chapman, Andersen	Update financial disclosure walkthrough for current year changes.	\$250.00	2.1	\$525.00
Chapman, Andersen	Transfer responsibilities of assigned tasks to T. Ragan (Deloitte) due to rolling off team at end of week.	\$250.00	0.2	\$50.00
Edwards, Amy	Draft CBL fraud specialist memo.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Review operating expenses guided risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Review operating expenses risk assessment graphs for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Grundberg, Ryan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Plan workpaper listing for staff, I. Forton and T. Ragan (Deloitte) related to 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss expectations and best practices for work to be performed during 2021 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss internal controls documentation related to the review over the financial statements.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review over the schedule of future fixed lease payments.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review over the schedule of future scheduled principal payments.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls over the review of the unconsolidated affiliates' cash flow analysis schedule.	\$250.00	1.8	\$450.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Hays, Aaron	Close review notes related to the noncontrolling interest guided risk assessment.	\$250.00	0.7	\$175.00
Keddie, Danny	Review information technology specialists scoping memo for 2021 CBL audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Review July 2021 audit time billing document.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call (partial) with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with M. Mushenheim, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Reconcile 2020 audit billings during bankruptcy to audit fees per engagement letter.	\$250.00	0.9	\$225.00
Kelley, James	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Kelley, James	Review audit plan for several areas - intangible assets and other, disposition of real estate, property.	\$250.00	2.2	\$550.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Morrison, Daniel	Call with D. Keddle, M. Mushenheim (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddle (partial), T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Mushenheim, Megan	Call with D. Keddle, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddle, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Noonan, Nicole	Review internal audit's general Information technology control testing.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with R. Grundberg (Deloitte) to discuss expectations and best practices for work to be performed during 2021 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Continue to document findings in entity level controls workpaper.	\$250.00	2.2	\$550.00
Ragan, Taron	Document findings in entity level controls workpaper.	\$250.00	3.3	\$825.00
Ragan, Taron	Call (partial) with A. Chapman, R. Grundberg, A. Hays, D. Keddle (partial), M. Mushenheim, K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Ragan, Taron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Scalese, Mark	Document revenue recognition memorandums included in risk assessments and related evaluation of relevant control descriptions.	\$250.00	3.9	\$975.00
Scalese, Mark	Continue to document revenue recognition memorandums included in risk assessments and related evaluation of relevant control descriptions.	\$250.00	1.1	\$275.00
Staat, Jeff	Review audit planning documents.	\$250.00	4.0	\$1,000.00
Turley, Anna	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze unconsolidated affiliates controls testing workpaper to understand related CBL FY2021 audit procedures.	\$250.00	1.7	\$425.00
Tyson, Ken	Continue to analyze property controls testing workpapers to understand related CBL FY2021 audit procedures.	\$250.00	2.2	\$550.00
Tyson, Ken	Analyze dispositions controls testing workpaper to understand related CBL FY2021 audit procedures.	\$250.00	2.8	\$700.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial) (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

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

10/13/2021

Tyson, Ken	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
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10/14/2021

Chapman, Andersen	Update documentation related to statement of equity reporting controls.	\$250.00	0.6	\$150.00
Chapman, Andersen	Update financial statement walkthrough documentation for new year procedure changes related to balance sheet.	\$250.00	1.1	\$275.00
Chapman, Andersen	Roll financial reporting controls workpaper for new year testing.	\$250.00	3.1	\$775.00
Chapman, Andersen	Review prior year financial reporting controls documentation.	\$250.00	0.8	\$200.00
Chapman, Andersen	Review CBL management notes on draft of Q2 2021 10Q filing.	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss financial reporting controls testing.	\$250.00	0.2	\$50.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss the Company's retention bonus agreement as it relates to employee compensation for 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Email A. Houghton (CBL) related to setting up new staff, I. Forton (Deloitte) access to client's Yardi program.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Plan work for new staff I. Forton (Deloitte) for 2021 audit.	\$250.00	0.3	\$75.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over internal controls documentation and planning items for the FY2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Review payroll guided risk assessment for 2021 audit.	\$250.00	3.1	\$775.00
Grundberg, Ryan	Set up planning meetings for new staff, I. Forton (Deloitte) onboarding for 2021 audit.	\$250.00	0.3	\$75.00
Hays, Aaron	Document internal controls related to the review over the fair value of debt schedule.	\$250.00	3.6	\$900.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss financial reporting controls testing.	\$250.00	0.2	\$50.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with T. Ragan (Deloitte) to discuss entity level controls questions.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over internal controls documentation and planning items for the FY2021 audit.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with T. Ragan, K. Tyson (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the Company's retention bonus agreement as it relates to employee compensation for 2021 audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.6	\$150.00
Noonan, Nicole	Perform reliance and reperformance testing for the change management control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform reliance and reperformance testing for the database admins reviews control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform reliance and reperformance testing for the job monitoring control.	\$250.00	0.7	\$175.00
Noonan, Nicole	Perform reliance and reperformance testing for the network admins reviews control.	\$250.00	0.5	\$125.00
Noonan, Nicole	Perform reliance and reperformance testing for the report changes control.	\$250.00	0.5	\$125.00
Noonan, Nicole	Perform reliance and reperformance testing for the user provisioning control.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with A. Hays (Deloitte) to discuss entity level controls questions.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with D. Keddie, K. Tyson (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Ragan, Taron	Document findings in entity level controls workpaper.	\$250.00	2.3	\$575.00
Ragan, Taron	Continue to document findings in entity level controls workpaper.	\$250.00	1.8	\$450.00
Scalese, Mark	Review the debt remeasurement memorandum.	\$250.00	2.9	\$725.00
Scalese, Mark	Research the requirements for potential S-8 filing to be performed by company in mid November 2021 - requirements and procedures required.	\$250.00	3.1	\$775.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.6	\$150.00
Turley, Anna	Perform review of risk assessments related to accounts receivable and operating expenses for the 2021 audit.	\$250.00	1.4	\$350.00
Turley, Anna	Review internal control documentation for the 2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Call with D. Keddie, T. Ragan (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Tyson, Ken	Analyze debt and accrued interest workpaper to understand CBL FY2021 audit procedures.	\$250.00	1.3	\$325.00
Tyson, Ken	Continue to analyze debt risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
Tyson, Ken	Analyze noncontrolling interest risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	1.8	\$450.00
Tyson, Ken	Analyze revenue risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	0.8	\$200.00
10/15/2021				
Chapman, Andersen	Review finalized 10Q from Q2 2021 to verify agreed figures to drafts.	\$250.00	1.1	\$275.00
Chapman, Andersen	Continue updates to 2021 financial reporting controls walkthrough documentation.	\$250.00	1.1	\$275.00
Chapman, Andersen	Update financial reporting controls walkthrough related to employee stock compensation in 2021.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over risk assessment procedures and process narratives.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Coordinate plan for 2021 post-emergence valuation and purchase price allocation planning meeting.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over risk assessment procedures and process narratives.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to dispositions of real estate assets process narrative.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/15/2021				
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss financial reporting walkthrough document.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to the operating expense guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to the operating expense risk assessment graph.	\$250.00	0.5	\$125.00
Hays, Aaron	Clear review notes related to investments in unconsolidated affiliates process narrative.	\$250.00	1.8	\$450.00
Hays, Aaron	Clear review notes related to noncontrolling interest process narrative.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to accounts payable process narrative.	\$250.00	1.6	\$400.00
Kelley, James	Clear review notes in the audit planning working papers.	\$250.00	0.2	\$50.00
Noonan, Nicole	Prepare confirmation tables to send to the client for testing of the application admins control.	\$250.00	0.6	\$150.00
Noonan, Nicole	Prepare documentation for the CBL IT audit planning memo.	\$250.00	0.8	\$200.00
Noonan, Nicole	Review evidence provided by client for application admins testing.	\$250.00	0.7	\$175.00
Noonan, Nicole	Perform reliance and reperformance testing for the report changes control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform reliance and reperformance testing for the change management control.	\$250.00	1.0	\$250.00
Noonan, Nicole	Perform independent testing for the application admins control.	\$250.00	1.2	\$300.00
Noonan, Nicole	Perform independent testing for the network admins control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform independent testing for the network passwords control.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/15/2021				
Ragan, Taron	Compile questions related to the entity level controls to ask M. Carrington (CBL) in an upcoming walkthrough.	\$250.00	3.3	\$825.00
Ragan, Taron	Continue to update debt interest and accrued interest workpaper per suggestions from D. Keddie (Deloitte).	\$250.00	1.7	\$425.00
Ragan, Taron	Update debt interest and accrued interest workpaper per suggestions from D. Keddie (Deloitte).	\$250.00	3.1	\$775.00
Tyson, Ken	Review project planning for CBL FY2021 audit.	\$250.00	2.9	\$725.00
Zotti, Bill	Review IT planning memo.	\$250.00	0.5	\$125.00
10/18/2021				
Bell, Caleb	Email N. Noonan, D. Daley, M. Moats (Deloitte) regarding CBL project.	\$250.00	0.7	\$175.00
Daley, Devin	Email C. Caleb (Deloitte) regarding expectations for time on the project.	\$250.00	0.5	\$125.00
Daley, Devin	Review evidence relating to Yardi provisioning review.	\$250.00	1.8	\$450.00
Daley, Devin	Review evidence uploaded to the Deloitte Connect site to prepare first draft of confirmation tables.	\$250.00	1.7	\$425.00
Forton, Ian	Call with R. Grundberg (partial), K. Tyson, A. Hays (partial), T. Ragan (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00
Forton, Ian	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY 21 audit.	\$250.00	1.1	\$275.00
Forton, Ian	Gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	3.3	\$825.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Forton, Ian	Prepare for call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$250.00	0.1	\$25.00
Grundberg, Ryan	Call with A. Hays (partial), K. Tyson, T. Ragan, I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with R. Grundberg (partial), K. Tyson, T. Ragan, I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	2.4	\$600.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss environmental liabilities and third quarter transactions.	\$250.00	1.0	\$250.00
Keddie, Danny	Review audit team project plan for the week of October 18.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with I. Forton, A. Hays, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Moats, Madison	Prepare understanding the IT environment memo.	\$250.00	0.5	\$125.00
Moats, Madison	Prepare IT specialist summary memo.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Moats, Madison	Prepare planning workpapers including reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo, IT specialist planning memo, IT specialist planning meeting agenda.	\$250.00	0.5	\$125.00
Moats, Madison	Prepare competence and authority memo.	\$250.00	1.5	\$375.00
Moats, Madison	Prepare reliance on internal audit memo.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Noonan, Nicole	Perform reliance and reperformance testing for the user provisioning control.	\$250.00	0.7	\$175.00
Ragan, Taron	Update debt and accrued interest workpaper procedures for testing in the current year.	\$250.00	0.8	\$200.00
Ragan, Taron	Call with R. Grundberg (partial), K. Tyson, A. Hays (partial), I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Scalese, Mark	Email D. Keddie, K. Tyson, A. Hays, T. Ragan, I. Forton (Deloitte) related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to answer questions related to the CBL FY 21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Review specialist documentation on their plans for real estate valuation and purchase price allocation testing.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Tyson, Ken	Analyze reorganization risk of material misstatement to understand planning procedures related to the CBL FY2021 audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Analyze period end predecessor plan for CBL FY 21 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial) (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Update team weekly goals for the FY 2021 CBL audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with R. Grundberg (partial), T. Ragan, A. Hays (partial), I. Forton (Deloitte) to introduce new team member and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00
10/19/2021				
Daley, Devin	Review evidence relating to access reviews for key financial applications.	\$250.00	2.6	\$650.00
Daley, Devin	Test for access reviews relating to key financial applications.	\$250.00	1.4	\$350.00
Forton, Ian	Gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	3.9	\$975.00
Forton, Ian	Continue to gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	0.3	\$75.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with I. Forton, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare impairment indicator control documentation for 2021 audit.	\$250.00	2.4	\$600.00
Hays, Aaron	Update team workpaper progress tracker.	\$250.00	0.2	\$50.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls over the review of the generally accepted accounting principles checklist.	\$250.00	1.1	\$275.00
Hays, Aaron	Clear review notes related to the financial reporting risk assessment document.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review of the financial statements tie-out.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review over the accounting policies' matrix.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	2.5	\$625.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss "Predecessor Entity" project planning for CBL FY 2021 audit.	\$250.00	1.6	\$400.00
Keddie, Danny	Review August 2021 bankruptcy time reporting for CBL engagement team.	\$250.00	0.6	\$150.00
Keddie, Danny	Prepare CBL Tax Specialist agenda for meeting with W. Wilmer (Deloitte).	\$250.00	0.4	\$100.00
Keddie, Danny	Call with M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Moats, Madison	Prepare roll-forward approach memo.	\$250.00	0.8	\$200.00
Moats, Madison	Prepare UltiPro relevant controls that address IT risks workpaper.	\$250.00	2.3	\$575.00
Moats, Madison	Prepare UltiPro service auditor report workpaper.	\$250.00	2.6	\$650.00
Moats, Madison	Review UltiPro system and organization controls report.	\$250.00	1.0	\$250.00
Moats, Madison	Review prior year UltiPro service auditor report.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Mushenheim, Megan	Call with D. Keddle, M. Scalese, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddle, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	2.9	\$725.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	1.9	\$475.00
Scalese, Mark	Call with D. Keddle, M. Mushenheim, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Turley, Anna	Call with D. Keddle, M. Mushenheim, M. Scalese (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Turley, Anna	Call with I. Forton, R. Grundberg, A. Hays, D. Keddle, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Document "Predecessor Entity" project plan work allocation related to CBL FY 2021 audit.	\$250.00	3.7	\$925.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss "Predecessor Entity" project planning for CBL FY 2021 audit.	\$250.00	1.6	\$400.00
10/20/2021				
Bell, Caleb	Review evidence provided by client for database admins.	\$250.00	0.8	\$200.00
Daley, Devin	Test for privileged access for applications including Ultipro, Yardi, GTreasury.	\$250.00	2.1	\$525.00
Daley, Devin	Review for privileged access for systems including Yardi, UltiPro, GTreasury.	\$250.00	1.9	\$475.00
Forton, Ian	Call with A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overlay, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.4	\$100.00
Forton, Ian	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Hays, Aaron	Document internal controls related to the review over financial statements.	\$250.00	2.2	\$550.00
Hays, Aaron	Document internal controls related to review over breakout of Accounting Standard Codification (ASC) 606 - new revenue recognition standard and Accounting Standard Codification 842 - leases - revenues.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with I. Forton, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with T. Wingo (CBL) to walkthrough internal controls related to review over Accounting Standard Accounting Standard Codification (ASC) 842 - lease vs. ASC 606 - revenues.	\$250.00	0.5	\$125.00
Hays, Aaron	Prepare for walkthrough of internal controls related to review over breakout of Accounting Standard Codification (ASC) 842 - leases - and ASC 606 - revenues.	\$250.00	0.3	\$75.00
Hays, Aaron	Review example purchase price allocation risk assessment to increase knowledge related to audit procedures for valuation.	\$250.00	0.5	\$125.00
Keddie, Danny	Call T. Wingo (CBL) to discuss loan modifications during Q3 2021.	\$250.00	0.4	\$100.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Keddie, Danny	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with I. Forton, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Moats, Madison	Review UltiPro service auditor report workpaper.	\$250.00	1.7	\$425.00
Moats, Madison	Clear notes on IT planning workpaper.	\$250.00	1.5	\$375.00
Moats, Madison	Update planning workpapers - reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo, IT specialist planning memo, IT specialist planning meeting agenda.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with I. Forton, A. Hays, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Continue to update and document debt and accrued interest workpapers.	\$250.00	2.8	\$700.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Ragan, Taron	Update and document debt and accrued interest workpapers.	\$250.00	3.3	\$825.00
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Tyson, Ken	Analyze depreciation expense testing procedures related to the CBL FY2021 audit.	\$250.00	2.7	\$675.00
10/21/2021				
Daley, Devin	Test evidence relating to change management of applications, including Yardi Voyager, Gtreasury, Ultipro.	\$250.00	1.2	\$300.00
Daley, Devin	Review evidence relating to change management of applications, including Yardi Voyager, Gtreasury, UltiPro.	\$250.00	2.8	\$700.00
Forton, Ian	Gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	3.7	\$925.00
Forton, Ian	Call with A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Forton, Ian	Call with A. Hays (Deloitte) to discuss questions about reorganization expense testing relating to the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Continue to gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Inspect invoices for reorganization expense testing relating to the CBL FY21 audit.	\$250.00	2.3	\$575.00
Hays, Aaron	Prepare risk assessment documents related to asset valuation.	\$250.00	3.8	\$950.00
Hays, Aaron	Continue to prepare risk assessment documents related to asset valuation.	\$250.00	2.7	\$675.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/21/2021				
Hays, Aaron	Call with I. Forton, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with I. Forton (Deloitte) to discuss questions about reorganization expense testing relating to the CBL FY21 audit.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Moats, Madison	Sign-off on testing workpapers in the engagement management system, including change management, report changes, job monitoring, AD admin review, database admin review, user provisioning.	\$250.00	0.1	\$25.00
Moats, Madison	Review network admin and chatham application confirmation tables.	\$250.00	1.3	\$325.00
Moats, Madison	Upload testing workpapers to the engagement management system, including change management report changes, job monitoring, AD admin review, database admin review, user provisioning.	\$250.00	0.4	\$100.00
Ragan, Taron	Call with I. Forton, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/21/2021				
Ragan, Taron	Update debt interest and accrued interest workpapers.	\$250.00	3.1	\$775.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Turley, Anna	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Review property additions testing related to the CBL FY2021 audit.	\$250.00	2.2	\$550.00
Tyson, Ken	Call with I. Forton, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/22/2021				
Daley, Devin	Finalize confirmation tables for applications Yardi Voyager, Gtreasury and Ultipro to be sent for M. Capezzone, M. Carrington and A. Houghton (CBL).	\$250.00	1.1	\$275.00
Daley, Devin	Test applications relating to Yardi provisioning reviews.	\$250.00	2.9	\$725.00
Forton, Ian	Gain an understanding of CBL and the associated risks for the upcoming CBL FY21 audit.	\$250.00	1.6	\$400.00
Hays, Aaron	Prepare risk assessment documents related to asset valuation.	\$250.00	3.5	\$875.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/22/2021				
Keddie, Danny	Call between A. Cobb and A. Houghton (CBL) to discuss Q3 2021 loan activity related to Brookfield Anchor and Parkdale Mall mortgage loans.	\$250.00	0.8	\$200.00
Moats, Madison	Upload information technology audit planning and testing workpapers to engagement management system including reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo.	\$250.00	0.8	\$200.00
Moats, Madison	Upload network administrator and chatham application privileged access confirmations requests to Deloitte Connect.	\$250.00	0.8	\$200.00
10/25/2021				
Daley, Devin	Test for relating to privileged access for applications.	\$250.00	2.4	\$600.00
Daley, Devin	Review evidence related to system configurations for applications.	\$250.00	1.6	\$400.00
Forton, Ian	Call with A. Hays, T. Ragan, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Forton, Ian	Call with A. Hays (Deloitte) to discuss journal entry testing for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Review documentation for journal entry testing for the CBL FY21 audit.	\$250.00	3.5	\$875.00
Hays, Aaron	Call I. Forton (Deloitte) to discuss journal entry testing for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with I. Forton, T. Ragan, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/25/2021				
Keddie, Danny	Email H. Snyder (Deloitte) regarding engagement team staffing for CBL.	\$250.00	0.4	\$100.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	3.4	\$850.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	2.6	\$650.00
Ragan, Taron	Make updates to debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with I. Forton, A. Hays, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Scalese, Mark	Call with I. Forton, A. Hays, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Turley, Anna	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review internal control narratives prepared for the FY 21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, A. Turley (partial)(Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Update CBL FY2021 audit project plan to support planning procedures of the FY2021 CBL audit.	\$250.00	3.6	\$900.00
Tyson, Ken	Update Deloitte Team's CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze CBL FY2021 audit project plan to support planning procedures of the FY2021 CBL audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Update CBL FY2021 weekly tracker to support planning procedures of the FY2021 CBL audit.	\$250.00	1.8	\$450.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Bell, Caleb	Review prior year documentation and notes in preparation for the meetings with M. Capezzone and J. Burgdorff (CBL).	\$250.00	1.5	\$375.00
Bell, Caleb	Vet evidence uploaded to Deloitte Connect for the network admins and network passwords controls.	\$250.00	0.9	\$225.00
Bell, Caleb	Meeting with M. Capezzone (CBL) regarding the controls for which he is the control owner.	\$250.00	1.0	\$250.00
Bell, Caleb	Meeting with J. Burgdorff (CBL) to discuss the user provisioning and terminations process.	\$250.00	0.5	\$125.00
Daley, Devin	Review evidence related to user populations among applications.	\$250.00	1.9	\$475.00
Daley, Devin	Test system configurations for applications relating to financial applications.	\$250.00	2.1	\$525.00
Forton, Ian	Review documentation for cash & restricted cash testing for the CBL FY21 audit.	\$250.00	3.3	\$825.00
Forton, Ian	Review documentation for journal entry controls testing for the CBL FY21 audit.	\$250.00	1.9	\$475.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddle, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Forton, Ian	Review documentation for straight line rent receivables & straight line rent receivables - common area maintenance testing for the CBL FY21 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Prepare impairment recoverability analysis control documentation for 2021 audit.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.6	\$400.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Clear notes addressed by A. Hays (Deloitte) within notes payable control documentation.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions related to risk assessment procedures and weekly planning items.	\$250.00	1.8	\$450.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions related to risk assessment procedures and weekly planning items.	\$250.00	1.8	\$450.00
Hays, Aaron	Clear review notes related to process narrative documentation.	\$250.00	0.7	\$175.00
Hays, Aaron	Pull guided risk assessment documentation into the FY2021 audit file for various account balance risk assessments.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Morrison, Daniel	Meet with C. Bell for interim control walkthroughs at CBL office.	\$250.00	4.5	\$1,125.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	1.7	\$425.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Ragan, Taron	Prepare questions for entity level controls walkthrough with M. Carrington (CBL).	\$250.00	1.2	\$300.00
Ragan, Taron	Document the debt and accrued interest workpaper.	\$250.00	3.1	\$775.00
Scalese, Mark	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze Deloitte Team's CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze debt and accrued interest testing to support audit procedures for the FY2021 CBL audit.	\$250.00	3.5	\$875.00
Tyson, Ken	Analyze straight line receivables testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.9	\$475.00
Tyson, Ken	Update Deloitte Team's CBL FY2021 weekly tracker to support planning procedures for the FY2021 CBL audit.	\$250.00	2.7	\$675.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
10/27/2021				
Bell, Caleb	Meeting with M. Carrington and A. Houghton (CBL) to discuss the general information technology control around the UltiPro environment.	\$250.00	1.0	\$250.00
Daley, Devin	Test user access appropriateness to the applications of Yardi Voyager, Gtreasury, UltiPro to ensure only users with reason for access have permissions within the applications.	\$250.00	2.9	\$725.00
Daley, Devin	Review evidence and compile requests for additional evidence including confirmation of access to applications.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss weekly planning items and questions related to internal controls testing.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Address J. Kelley (Deloitte) notes within accounts payable analytic for 2021 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare impairment recoverability analysis control documentation for 2021 audit.	\$250.00	3.2	\$800.00
Grundberg, Ryan	Prepare for call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.2	\$50.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/27/2021				
Hays, Aaron	Update accounts receivable internal controls documentation to reflect updated titles of employees.	\$250.00	1.5	\$375.00
Hays, Aaron	Document internal controls operating effectiveness of controls related to the monthly review of sales data.	\$250.00	2.7	\$675.00
Hays, Aaron	Call with R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss weekly planning items and questions related to internal controls testing.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with T. Ragan (Deloitte) and A. Houghton and M Carrington (CBL) to discuss questions and outstanding requests related to entity-level internal controls.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with M. Scalese (Deloitte) to discuss outstanding items for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Morrison, Daniel	Continue to meeting with C. Bell for interim control walkthroughs at CBL office.	\$250.00	4.0	\$1,000.00
Morrison, Daniel	Prepare for upcoming meeting with A. Cobb (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Chatham.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Compile client open items and question, organize request list in preparation for meeting with client.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/27/2021				
Ragan, Taron	Call with R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.9	\$725.00
Ragan, Taron	Call with A. Hays (Deloitte) and A. Houghton and M Carrington (CBL) to discuss questions and outstanding requests related to entity-level internal controls.	\$250.00	1.2	\$300.00
Scalese, Mark	Call with D. Keddle (Deloitte) to discuss outstanding items for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review risk assessment and control narratives for the 2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Review debt and accrued interest testing to support audit procedures for the FY2021 CBL audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Analyze percent in lieu testing to support audit procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze fixed tenant reimbursement testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Call with D. Keddle (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.5	\$125.00
10/28/2021				
Daley, Devin	Review evidence for provisioning related to Yardi Voyager.	\$250.00	1.4	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Daley, Devin	Test privileged access of various applications.	\$250.00	2.6	\$650.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss revenue workpaper planning related to the CBL FY21 audit.	\$250.00	2.4	\$600.00
Forton, Ian	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Prepare documentation for revenue testing for the CBL FY21 audit.	\$250.00	3.2	\$800.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors (specifically Marjorie Bowen) for 2021 audit.	\$250.00	2.6	\$650.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors (specifically Marjorie Bowen) for 2021 audit.	\$250.00	3.4	\$850.00
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with I. Forton, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss the background check process for new board members related to the CBL 2021 audit.	\$250.00	1.2	\$300.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Hays, Aaron	Email T. Ragan (Deloitte) regarding outstanding items needed for internal control documentation related to entity-level controls.	\$250.00	1.2	\$300.00
Hays, Aaron	Email R. Grundberg (Deloitte) relating to accounts receivable internal controls documentation.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with I. Forton, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls related to the review of the accounts receivables quarterly reconciliation.	\$250.00	2.5	\$625.00
Hays, Aaron	Document internal controls related to the review of the cash application related to accounts receivable.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to internal control documentation over the property level review of income statement variance analysis.	\$250.00	1.4	\$350.00
Hays, Aaron	Update FY 2021 CBL Audit file workpaper references to include appropriate year under audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the background check process for new board members related to the CBL 2021 audit.	\$250.00	1.2	\$300.00
Keddie, Danny	Review income statement variance analysis internal control documentation.	\$250.00	0.8	\$200.00
Keddie, Danny	Review mortgage notes payable internal controls documentation.	\$250.00	1.2	\$300.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Keddie, Danny	Review reorganization items risks and testing documentation.	\$250.00	1.7	\$425.00
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	3.2	\$800.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Document entity levels controls workpaper with inquiries of the client and understanding of the controls about the controls.	\$250.00	3.3	\$825.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Scalese, Mark	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Turley, Anna	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze depreciation expense testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss revenue workpaper planning related to the CBL FY21 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Review straight line receivables testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Update CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.4	\$100.00
Tyson, Ken	Update CBL FY2021 weekly tracker to support planning procedures of the FY2021 CBL audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
10/29/2021				
Bell, Caleb	Review CBL planning memo for FY21 Sarbanes-Oxley audit.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/29/2021				
Bell, Caleb	Review control workpapers - the configurations review and application admins review controls.	\$250.00	1.3	\$325.00
Daley, Devin	Update workpaper with evidence from confirmation tables and review completeness of testing.	\$250.00	1.0	\$250.00
Daley, Devin	Obtain client confirmation tables from Deloitte Connect and check for completeness.	\$250.00	0.5	\$125.00
Daley, Devin	Close notes from C. Bell (Deloitte) to finalize privileged access testing.	\$250.00	0.5	\$125.00
Forton, Ian	Prepare documentation for revenue testing for the CBL FY21 audit.	\$250.00	3.7	\$925.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning for revenue testing for the CBL FY21 audit.	\$250.00	1.0	\$250.00
Forton, Ian	Review revenue testing documentation for CBL FY21 audit.	\$250.00	2.8	\$700.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors for 2021 audit.	\$250.00	2.2	\$550.00
Hays, Aaron	Close review notes related to internal controls documentation related to the notes payable review controls.	\$250.00	3.5	\$875.00
Hays, Aaron	Close review notes related to internal controls documentation relating to the review of property level income statement variance analysis.	\$250.00	1.7	\$425.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.9	\$725.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss investment rollforward testing related to the CBL FY 21 audit.	\$250.00	0.9	\$225.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.6	\$650.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/29/2021				
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss investment rollforward testing related to the CBL FY 21 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Review percent in lieu testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Review fixed tenant reimbursement testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.3	\$325.00
Tyson, Ken	Analyze investment rollforward testing to support audit procedures for the FY2021 CBL audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning for revenue testing for the CBL FY21 audit.	\$250.00	1.0	\$250.00
11/01/2021				
Forton, Ian	Prepare selections for fixed tenant reimbursement testing for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Forton, Ian	Complete testing in regards to present in lieu revenue testing for the CBL FY21 audit.	\$250.00	3.1	\$775.00
Forton, Ian	Prepare for upcoming call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.1	\$25.00
Forton, Ian	Complete documentation for receivable testing for the CBL FY21 audit.	\$250.00	2.1	\$525.00
Forton, Ian	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss outstanding revenue testing planning questions related to the CBL FY 21 audit.	\$250.00	1.4	\$350.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
11/01/2021				
Grundberg, Ryan	Call with M. Scalese, D. Keddie, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss entity level controls.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to internal controls documentation over the review of the debt rollforward.	\$250.00	3.9	\$975.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions related to the review over debt rollforward internal controls documentation.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions related to the review over debt rollforward internal controls documentation.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with M. Scalese, R. Grundberg, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Call with R. Grundberg (Deloitte) to discuss entity level controls.	\$250.00	0.6	\$150.00
Ragan, Taron	Prepare questions to ask client related to entity level controls.	\$250.00	2.8	\$700.00
Ragan, Taron	Update entity level controls workpaper.	\$250.00	2.3	\$575.00
Ragan, Taron	Call with K. Tyson (Deloitte) to debt interest and accrued interest workpaper.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
11/01/2021				
Ragan, Taron	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, I. Forton (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Scalese, Mark	Call with D. Keddie, R. Grundberg, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss outstanding revenue testing planning questions related to the CBL FY 21 audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Analyze straight line receivables testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze common area maintenance testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Update team weekly goals (Deloitte) as part of planning procedures for the CBL FY 2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with T. Ragan (Deloitte) to debt interest and accrued interest workpaper.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Review debt interest and accrued interest testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	3.2	\$800.00
Subtotal for Financial Statement Audit and Related Services (2021):			1,568.5	\$392,125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/03/2021				
Gutierrez, Dalia	Pull data for July 2021 in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
McDonald, Carisa	Revise March 2021 fee statement.	\$250.00	0.9	\$225.00
McDonald, Carisa	Prepare April 2021 fee statement.	\$250.00	1.8	\$450.00
Veerabomma, Chandra	Update June 2021 for fee application preparation.	\$250.00	1.6	\$400.00
08/04/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application preparation.	\$250.00	3.1	\$775.00
08/05/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application preparation.	\$250.00	1.9	\$475.00
08/06/2021				
Veerabomma, Chandra	Review July 2021 fee for fee application preparation.	\$250.00	3.9	\$975.00
08/10/2021				
Gutierrez, Dalia	Review June 2021 data in preparation for the monthly fee application.	\$250.00	2.6	\$650.00
08/11/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the June 2021 monthly fee application.	\$250.00	2.9	\$725.00
08/12/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application including meeting matching.	\$250.00	2.9	\$725.00
08/18/2021				
McDonald, Carisa	Revise March 2021 fee statement.	\$250.00	0.8	\$200.00
08/26/2021				
Keddie, Danny	Review time entries for May for CBL engagement team for billing purposes.	\$250.00	1.1	\$275.00
Keddie, Danny	Review time entries for July 2021 for CBL engagement team for billing purposes.	\$250.00	1.2	\$300.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/02/2021				
Veerabomma, Chandra	Update July 2021 data for fee application preparation.	\$250.00	2.6	\$650.00
Veerabomma, Chandra	Continue to update July 2021 data for fee application preparation.	\$250.00	2.4	\$600.00
09/08/2021				
Gutierrez, Dalia	Pull August 2021 data in preparation for the monthly fee. application.	\$250.00	0.5	\$125.00
09/10/2021				
Gutierrez, Dalia	Review July 2021 fee detail in preparation of the monthly fee application, including meeting matching.	\$250.00	0.9	\$225.00
09/13/2021				
Gutierrez, Dalia	Review July 2021 fee detail in order to prepare exhibits and charts for the monthly fee application.	\$250.00	3.4	\$850.00
Gutierrez, Dalia	Continue to review July 2021 fee detail in order to prepare exhibits and charts for the monthly fee application.	\$250.00	1.2	\$300.00
Tomar, Arzoo	Review fees for Aug 2021 for fee application preparation.	\$250.00	3.9	\$975.00
Tomar, Arzoo	Continue to review fees for Aug 2021 for fee application preparation.	\$250.00	1.1	\$275.00
09/15/2021				
Veerabomma, Chandra	Review August 2021 for fee application preparation.	\$250.00	3.1	\$775.00
09/27/2021				
Tomar, Arzoo	Update fees for August 2021 for fee application including meeting matching.	\$250.00	3.8	\$950.00
10/04/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the June 2021 monthly fee statement.	\$250.00	2.5	\$625.00
Gutierrez, Dalia	Prepare exhibits and charts for the May 2021 monthly fee statement.	\$250.00	3.1	\$775.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/05/2021				
Gutierrez, Dalia	Pull September 2021 data in preparation for the monthly fee application.	\$250.00	0.6	\$150.00
Keddie, Danny	Review time entries for May and June 2021.	\$250.00	0.8	\$200.00
10/06/2021				
Tomar, Arzoo	Review fee detail for September 2021 for fee application preparation.	\$250.00	3.9	\$975.00
10/07/2021				
Tomar, Arzoo	Review fee detail for September 2021 for fee application preparation.	\$250.00	2.2	\$550.00
Veerabomma, Chandra	Review September 2021 fee detail for fee application preparation.	\$250.00	3.6	\$900.00
10/09/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the first interim fee application.	\$250.00	2.5	\$625.00
Gutierrez, Dalia	Prepare draft of first interim fee application.	\$250.00	3.9	\$975.00
10/10/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the second interim.	\$250.00	3.8	\$950.00
Gutierrez, Dalia	Prepare June 2021 monthly for review.	\$250.00	2.5	\$625.00
10/11/2021				
McDonald, Carisa	Review first interim fee application.	\$250.00	0.6	\$150.00
10/12/2021				
Gutierrez, Dalia	Prepare May 2021 monthly fee statement.	\$250.00	1.4	\$350.00
Gutierrez, Dalia	Prepare April 2021 monthly fee statement.	\$250.00	1.5	\$375.00
10/14/2021				
Gutierrez, Dalia	Update draft first interim fee application with feedback from C. McDonald (Deloitte).	\$250.00	1.3	\$325.00
Gutierrez, Dalia	Prepare July 2021 monthly fee statement.	\$250.00	2.7	\$675.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/14/2021				
Jain, Ashima	Review September, 2021 fee detail for fee application preparation.	\$250.00	2.8	\$700.00
Jain, Ashima	Continue to review September, 2021 fee detail for fee application preparation.	\$250.00	0.7	\$175.00
Keddie, Danny	Document time reporting for billing of final 20% of November 2020 through January 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Respond to office of general counsel comments for September 2021 time reporting.	\$250.00	0.4	\$100.00
10/18/2021				
McDonald, Carisa	Review updated first interim fee application.	\$250.00	0.4	\$100.00
10/19/2021				
Gutierrez, Dalia	Review August 2021 fee detail in preparation for monthly fee application.	\$250.00	2.9	\$725.00
Keddie, Danny	Update bankruptcy filing for final 20% of November 2020 to January 2021 billing.	\$250.00	0.5	\$125.00
Veerabomma, Chandra	Update August 2021 fee detail for fee application preparation.	\$250.00	2.6	\$650.00
10/20/2021				
Gutierrez, Dalia	Prepare exhibits and charts for August 2021 monthly fee statement.	\$250.00	2.5	\$625.00
10/21/2021				
Veerabomma, Chandra	Review September 2021 fee detail for fee application preparation.	\$250.00	2.3	\$575.00
10/24/2021				
Gutierrez, Dalia	Prepare first interim fee application.	\$250.00	1.2	\$300.00
Gutierrez, Dalia	Prepare second interim fee application.	\$250.00	1.5	\$375.00
10/25/2021				
Gutierrez, Dalia	Prepare third interim fee application.	\$250.00	2.9	\$725.00
Gutierrez, Dalia	Prepare exhibits and charts for the September 2021 monthly fee statement.	\$250.00	2.8	\$700.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/25/2021				
Gutierrez, Dalia	Revise first interim fee application.	\$250.00	0.9	\$225.00
Gutierrez, Dalia	Revise August 2021 monthly fee statement.	\$250.00	1.8	\$450.00
Keddie, Danny	File out second interim fee application template for CBL bankruptcy time reporting for February through April 2021.	\$250.00	1.1	\$275.00
Subtotal for Preparation of Fee Applications:			112.9	\$28,225.00

Q2 2021 Review

08/02/2021				
Grundberg, Ryan	Prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	3.2	\$0.00
Hays, Aaron	Prepare Deloitte signal risk report graphs.	\$0.00	2.8	\$0.00
Hays, Aaron	Update Deloitte Connect site to reflect accurate dates for client deliverables for the Q2'2021 review.	\$0.00	0.6	\$0.00
Hays, Aaron	Document board of directors' meeting minutes related to the bankruptcy filing of the CBL.	\$0.00	3.4	\$0.00
Keddie, Danny	Review Q2 2021 committee minutes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review J. Staat (Deloitte) review comments on Q2 2021 audit committee presentation.	\$0.00	0.3	\$0.00
Keddie, Danny	Review M. Scalese (Deloitte) comments on form 10-Q for Q2 2021 draft.	\$0.00	0.4	\$0.00
08/03/2021				
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	3.1	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/03/2021				
Grundberg, Ryan	Continue to prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Review engagement team independence for Q2 2021.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Submit conflict check for prospective new CBL board members for 2021 audit.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review risk drivers memo related to Q2 2021 accounting and failure risks for CBL.	\$0.00	1.1	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis.	\$0.00	3.8	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis.	\$0.00	2.8	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions relating to the Q2'2021 fluctuation analysis workpaper.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 10-Q draft.	\$0.00	1.8	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions relating to the Q2'2021 fluctuation analysis workpaper.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
08/04/2021				
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Prepare record of issuance for Q2 2021 audit committee presentation.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/04/2021				
Grundberg, Ryan	Call with D. Keddle, A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum (consolidated entities).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum (unconsolidated entities).	\$0.00	1.6	\$0.00
Grundberg, Ryan	Call with A. Smith, A. Hays (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q2 2021 impairment questions.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with D. Keddle, R. Grundberg (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to prepare the Q2'2021 fluctuation analysis for the quarterly review.	\$0.00	2.3	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis for the quarterly review.	\$0.00	3.3	\$0.00
Hays, Aaron	Call with A. Smith, R. Grundberg (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Keddle, Danny	Call with R. Grundberg and A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Keddle, Danny	Review Q2 2021 impairment recoverability analysis documentation.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/04/2021				
Keddie, Danny	Review quarterly control procedures documentation.	\$0.00	0.2	\$0.00
Keddie, Danny	Review peer comparison graphics for risk assessment for Q2 2021.	\$0.00	0.2	\$0.00
Keddie, Danny	Review Q2 2021 board minutes.	\$0.00	0.3	\$0.00
Keddie, Danny	Document Q2 2021 going concern memo.	\$0.00	1.8	\$0.00
Keddie, Danny	Prepare final Q2 2021 audit committee presentation.	\$0.00	0.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 5 - leases.	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 3 - summary of significant accounts.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 4 - revenues.	\$0.00	0.3	\$0.00
Smith, Andrew	Call with R. Grundberg, A. Hays (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	2.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 2 - chapter 11.	\$0.00	0.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to statement of equity.	\$0.00	0.4	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the income statement (IS).	\$0.00	1.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 1 - organization and basis of accounting.	\$0.00	0.3	\$0.00
08/05/2021				
Grundberg, Ryan	Prepare Q2 2021 quarterly Securities and Exchange Committee reporting checklist.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare Q2 2021 quarterly review summary memorandum.	\$0.00	2.4	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/05/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in impairment indicator summary memo.	\$0.00	3.9	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to detail changes that have occurred since prior periods.	\$0.00	3.6	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to detail changes that have occurred since prior periods.	\$0.00	3.2	\$0.00
Keddie, Danny	Review impairment indicator memo for Q2 2021.	\$0.00	1.1	\$0.00
Keddie, Danny	Review note closure on impairment recoverability analysis for Q2 2021.	\$0.00	0.5	\$0.00
Scalese, Mark	Prepare and review the materiality evaluation and assessment for the Q2 10Q report.	\$0.00	2.1	\$0.00
Scalese, Mark	Prepare and review the going concern assessment and related disclosures for the Q2 10Q report for the Q2 10Q report.	\$0.00	1.9	\$0.00
Scalese, Mark	Prepare and review the commitment & contingencies evaluation and related disclosure for the Q2 10Q report.	\$0.00	1.8	\$0.00
Scalese, Mark	Prepare and review the footnotes and the management discussion & analysis sections of the Q2 10Q report.	\$0.00	2.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 6 - fair value measurements.	\$0.00	1.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 7 - dispositions.	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 8 unconsolidated affiliates.	\$0.00	2.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 10 - segment information.	\$0.00	1.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 9 - mortgage.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/06/2021				
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to document variances period over period.	\$0.00	3.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00
Hays, Aaron	Continue to prepare the Q2'2021 fluctuation analysis to document variances period over period.	\$0.00	2.1	\$0.00
Keddie, Danny	Review comment responses from T. Wingo (CBL) on draft form 10-Q for Q2 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review draft 10-Q for Q2 2021.	\$0.00	0.6	\$0.00
Keddie, Danny	Review Q2 2021 summary memo.	\$0.00	0.7	\$0.00
Keddie, Danny	Review note closure on Q2 2021 impairment indicator memo.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 13 - share-based compensation.	\$0.00	1.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 11 - earning per share.	\$0.00	2.1	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 12 - contingencies.	\$0.00	0.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to income statement (IS).	\$0.00	0.6	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 14 - noncash investing.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	0.7	\$0.00
08/09/2021				
Grundberg, Ryan	Continue to review tie out of financials for Q2 2021 financial statement review.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/09/2021				
Grundberg, Ryan	Review tie out of financials for Q2 2021 financial statement review.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement tie out.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Continue to prepare Q2'2021 fluctuation analysis.	\$0.00	2.2	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Prepare Q2'2021 fluctuation analysis.	\$0.00	3.1	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Cobb and A. Houghton (CBL) to discuss passed entries for Q2 2021 10-Q.	\$0.00	0.4	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 6 - fair value measurements.	\$0.00	0.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to statement of equity.	\$0.00	2.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 8 unconsolidated affiliates.	\$0.00	0.6	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 15 - subsequent events.	\$0.00	0.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 1 - organization and basis of accounting.	\$0.00	0.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/09/2021				
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 3 - summary of significant accounts.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 9 - mortgage.	\$0.00	0.6	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to cash flows.	\$0.00	1.4	\$0.00
Staat, Jeff	Review Q2 2021 10Q.	\$0.00	2.0	\$0.00
08/10/2021				
Grundberg, Ryan	Review tie out footnotes 10 through 15 for Q2 2021 financial statement review.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review the footnote 2 debtors-in-possession financial statement tie out.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review tie out footnotes 1 through 9 for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to perform bankruptcy footnote tie out procedures.	\$0.00	3.6	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	1.2	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures.	\$0.00	3.8	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 10-Q tie out documentation.	\$0.00	2.1	\$0.00
Smith, Andrew	Prepare Q2-21 equity analytic.	\$0.00	3.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the statement of cash flows.	\$0.00	1.5	\$0.00
Smith, Andrew	Prepare Q2-21 cash flow (CF) workbook.	\$0.00	3.7	\$0.00
Staat, Jeff	Review Q2 2021 10Q.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/11/2021				
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 equity and cash flow analytic.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review Q2 2021 cash flow statement.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss remaining Q2 2021 impairment open items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the Q2'2021 equity and cash flow analytic.	\$0.00	0.8	\$0.00
Hays, Aaron	Continue to perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	3.6	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	3.7	\$0.00
Hays, Aaron	Call with A. Smith (Deloitte) to discuss questions of the 2021 CBL financial statement tie-out.	\$0.00	0.8	\$0.00
Keddie, Danny	Review updated draft of form 10-Q for Q2 2021.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q2 2021 cash flow and equity variance analysis.	\$0.00	0.4	\$0.00
Keddie, Danny	Review Q2 2021 legal letter responses.	\$0.00	0.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/11/2021				
Keddie, Danny	Call with R. Grundberg and A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Attend virtually CBL Q2 2021 audit committee meeting.	\$0.00	1.5	\$0.00
Smith, Andrew	Prepare Q2-21 control documentation for control PD2 - financial statement review control.	\$0.00	2.4	\$0.00
Smith, Andrew	Call with A. Hays (Deloitte) to discuss questions of the 2021 CBL financial statement tie-out.	\$0.00	0.8	\$0.00
Smith, Andrew	Prepare Q2-21 equity analytic.	\$0.00	1.2	\$0.00
Smith, Andrew	Prepare Q2-21 cash flow (CF) workbook.	\$0.00	2.4	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	2.2	\$0.00
Staat, Jeff	Review Q2 2021 10Q impairment and analytics.	\$0.00	1.1	\$0.00
08/12/2021				
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Review combined equity and cash flow analytic for Q2 2021 financial statement review.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review updates made to tie out testing for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions relating to the footnote 2 bankruptcy tie-out procedures for the 2021 Q2 review.	\$0.00	1.2	\$0.00
Hays, Aaron	Prepare Q2'2021 litigation memo.	\$0.00	2.4	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.2	\$0.00
Hays, Aaron	Continue to clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/12/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions relating to the footnote 2 bankruptcy tie-out procedures for the 2021 Q2 review.	\$0.00	1.2	\$0.00
Keddie, Danny	Review balance sheet and income statement variance analysis documentation.	\$0.00	2.3	\$0.00
Keddie, Danny	Review Q2 2021 cash flow workpaper.	\$0.00	0.8	\$0.00
Smith, Andrew	Close review notes on Q2-21 cash flow worksheet.	\$0.00	3.7	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	1.6	\$0.00
Smith, Andrew	Close review notes on Q2-21 equity and cash flow flux.	\$0.00	3.1	\$0.00
Staat, Jeff	Clear notes on Q2 2021 10Q review.	\$0.00	1.0	\$0.00
08/13/2021				
Grundberg, Ryan	Review the footnote 2 debtors-in-possession financial statement tie out.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Engage in planning of the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare record of issuance for Q2 2021 financial statement quarterly review.	\$0.00	0.9	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.8	\$0.00
Hays, Aaron	Address review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.5	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'21 litigation memorandum.	\$0.00	0.7	\$0.00
Keddie, Danny	Review litigation memo documentation for Q2 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on Q2 2021 Form 10-Q tie out.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure for cash flow for Q2 2021.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/13/2021				
Smith, Andrew	Close review notes on Q2-21 equity and cash flow flux.	\$0.00	0.7	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	2.2	\$0.00
Smith, Andrew	Close review notes on Q2-21 cash flow workbook.	\$0.00	1.1	\$0.00
08/16/2021				
Grundberg, Ryan	Prepare final Q2 2021 record of issuance for Q2 2021 review.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss changes made by client to Q2 2021 statement of cash flows.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss final checks to be performed prior to audit team approval of client's Q2 2021 quarterly financial statements.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Review cash flow for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Prepare changes to cash flow in final version for Q2 2021 review.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss status of Q2 2021 quarterly financial statement filing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement tie out.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Submit Q2 2021 management representation letter for Q2 2021 review.	\$0.00	1.2	\$0.00
Hays, Aaron	Make updates to the bankruptcy footnote tieout workpaper to reflect recent changes in the Q2'2021 financial statements.	\$0.00	2.2	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q2'2021 form 10Q.	\$0.00	3.3	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q2'2021 form 10Q.	\$0.00	1.3	\$0.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss Q2 2021 cash flow presentation.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/16/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss final checks to be performed prior to audit team approval of client's Q2 2021 quarterly financial statements.	\$0.00	0.6	\$0.00
Keddie, Danny	Review updated draft 10-Q draft financial statements for Q2 2021.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss status of Q2 2021 quarterly financial statement filing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss changes made by client to Q2 2021 statement of cash flows.	\$0.00	0.5	\$0.00
08/17/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes on Q2 2021 impairment memorandum.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare CBL Q2 2021 file archive review.	\$0.00	1.3	\$0.00
Hays, Aaron	Update cash flow workpaper based on final financial statement numbers.	\$0.00	1.2	\$0.00
Keddie, Danny	Review finalized management representation letter for Q2 2021.	\$0.00	0.2	\$0.00
08/18/2021				
Grundberg, Ryan	Prepare working paper quality and archive accuracy and completeness checklist for Q2 2021 review.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare file check on Q2 2021 audit review file.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Prepare changes to working papers after the report issuance date workpaper for Q2 2021 review.	\$0.00	2.3	\$0.00
08/19/2021				
Hays, Aaron	Clear review notes related to the Q2 2021 cash flow analytic workpaper.	\$0.00	0.9	\$0.00
Hays, Aaron	Call with T. Wingo (CBL) to discuss questions over Q2'2021 topside journal entries made.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/23/2021				
Keddie, Danny	Review log of changes for Q2 2021 archive.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 archive checklist.	\$0.00	0.5	\$0.00
08/24/2021				
Grundberg, Ryan	Run file check on final Q2 2021 quarterly review file prior to submission.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Submit Q2 2021 quarterly review file archive.	\$0.00	2.9	\$0.00
Keddie, Danny	Review and approve Q2 2021 archive.	\$0.00	0.8	\$0.00
Subtotal for Q2 2021 Review:			279.2	\$0.00
<i>Q3 2021 Review</i>				
10/04/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss Q3 2021 impairment.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss Q3 2021 impairment.	\$250.00	0.5	\$125.00
10/06/2021				
Grundberg, Ryan	Update Deloitte Connect site for Q3 2021 review.	\$250.00	1.5	\$375.00
10/18/2021				
Hays, Aaron	Roll forward engagement file to prepare for CBL Q3 2021 review.	\$250.00	0.5	\$125.00
10/19/2021				
Forton, Ian	Complete quarterly analytical procedures and risk metrics workpaper for CBL Q2'21 review.	\$250.00	1.5	\$375.00
Forton, Ian	Call with A. Hays (Deloitte) to discuss quarterly analytical procedures and risk metrics for CBL Q2'21 review.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton (Deloitte) to discuss quarterly analytical procedures and risk metrics for CBL Q2'21 review.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q3 2021 Review</i>				
10/20/2021				
Forton, Ian	Complete quarterly analytical procedures and risk metrics workpaper for CBL Q2'21 review.	\$250.00	3.8	\$950.00
10/27/2021				
Grundberg, Ryan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Keddie, Danny	Call (partial) with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q3 2021 Review</i>				
10/27/2021				
Tyson, Ken	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
10/28/2021				
Keddie, Danny	Call with M. Scalese (Deloitte) and A. Cobb (CBL) to discuss going concern analysis for the Q3 2021 Form 10-Q.	\$250.00	0.5	\$125.00
Keddie, Danny	Review going concern guidance and CBL mortgage level debt coming due over through 12/31/2022.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with D. Keddie (Deloitte) and A. Cobb (CBL) to discuss going concern analysis for the Q3 2021 Form 10-Q.	\$250.00	0.5	\$125.00
11/01/2021				
Grundberg, Ryan	Prepare audit committee communication Powerpoint for Q3 2021 review.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review first draft of the company's Q3 2021 quarterly financial statements.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Prepare workpaper tracker for third quarter 2021 review.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Prepare record of issuance related to Q3 2021 audit committee presentation.	\$250.00	0.5	\$125.00
Hays, Aaron	Document board of directors' meeting minutes into the Q3 2021 file.	\$250.00	0.8	\$200.00
Hays, Aaron	Update legal letter confirmations for legal firms - Husch Blackwell, internal counsel, King & Spalding, Balch & Bingham.	\$250.00	1.2	\$300.00
Hays, Aaron	Prepare Q3'2021 independence compliance workpaper.	\$250.00	0.5	\$125.00
Keddie, Danny	Review Form 10-Q Q3 2021 draft.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with A. Cobb (CBL) to discuss Q3 2021 Going Concern Assessment.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q3 2021 Review</i>				
11/01/2021				
Scalese, Mark	Review draft 10Q for interim period ended September 30, 2021.	\$250.00	3.8	\$950.00
Scalese, Mark	Continue to review draft 10Q for interim period ended September 30, 2021.	\$250.00	1.2	\$300.00
Scalese, Mark	Review going concern evaluation and identification of key considerations.	\$250.00	2.9	\$725.00
Subtotal for Q3 2021 Review:			35.5	\$8,875.00
Total			2,208.9	\$533,805.00

Adjustment				
Q2 2021 Review - Fixed Fee				\$125,000.00
Adjustment Subtotal :				\$125,000.00
Total			2,208.9	\$658,805.00

Recapitulation

Name	Rate	Hours	Fees
Sasso, Tony	\$675.00	0.2	\$135.00
Sullivan, Mike	\$675.00	2.4	\$1,620.00
Bunch, Maria	\$600.00	1.2	\$720.00
Dineen, Sean	\$600.00	0.2	\$120.00
Herman, Will	\$600.00	0.7	\$420.00
Hullstrung, Lynda	\$600.00	0.7	\$420.00
Kelley, James	\$600.00	8.6	\$5,160.00
Scalese, Mark	\$600.00	60.0	\$36,000.00
Snodgrass, Lori	\$600.00	0.7	\$420.00
Solomon, John	\$600.00	1.0	\$600.00
Staat, Jeff	\$600.00	1.0	\$600.00
Staner, Ryan	\$600.00	0.7	\$420.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Vettese, Stephanie	\$600.00	1.3	\$780.00
Walsh, Phil	\$600.00	1.1	\$660.00
Fleming, Matthew	\$575.00	12.7	\$7,302.50
Aponte, Mara	\$500.00	0.2	\$100.00
Domingue, Rob	\$500.00	0.2	\$100.00
Edwards, Amy	\$500.00	0.5	\$250.00
Mushenheim, Megan	\$500.00	24.9	\$12,450.00
Sanghvi, Jiten	\$500.00	4.8	\$2,400.00
Turley, Anna	\$500.00	3.5	\$1,750.00
Keddie, Danny	\$450.00	22.4	\$10,080.00
Morrison, Daniel	\$450.00	2.0	\$900.00
Bell, Caleb	\$375.00	2.7	\$1,012.50
Egea, Silvana Guihur	\$375.00	1.8	\$675.00
Grundberg, Ryan	\$375.00	12.0	\$4,500.00
Huangfu, Bessie	\$375.00	2.6	\$975.00
Shi, Yuxin	\$375.00	0.2	\$75.00
Tyson, Ken	\$375.00	15.8	\$5,925.00
Forton, Ian	\$300.00	1.1	\$330.00
Hays, Aaron	\$300.00	24.5	\$7,350.00
Ragan, Taron	\$300.00	1.1	\$330.00
Agarwal, Lokesh	\$250.00	1.5	\$375.00
Bell, Caleb	\$250.00	11.0	\$2,750.00
Campanelli, Anthony	\$250.00	1.5	\$375.00
Chapman, Andersen	\$250.00	87.3	\$21,825.00
Daley, Devin	\$250.00	38.0	\$9,500.00
Edwards, Amy	\$250.00	1.6	\$400.00
Fleming, Matthew	\$250.00	0.6	\$150.00
Forton, Ian	\$250.00	68.1	\$17,025.00
Grundberg, Ryan	\$250.00	234.4	\$58,600.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Gutierrez, Dalia	\$250.00	54.3	\$13,575.00
Hays, Aaron	\$250.00	226.2	\$56,550.00
Jain, Ashima	\$250.00	3.5	\$875.00
Keddie, Danny	\$250.00	105.6	\$26,400.00
Kelley, James	\$250.00	17.0	\$4,250.00
McDonald, Carisa	\$250.00	4.5	\$1,125.00
Moats, Madison	\$250.00	18.1	\$4,525.00
Morrison, Daniel	\$250.00	10.8	\$2,700.00
Mushenheim, Megan	\$250.00	31.0	\$7,750.00
Noonan, Nicole	\$250.00	13.0	\$3,250.00
Pramanik, Samiran	\$250.00	8.0	\$2,000.00
Ragan, Taron	\$250.00	158.3	\$39,575.00
Sasso, Tony	\$250.00	0.7	\$175.00
Scalese, Mark	\$250.00	81.9	\$20,475.00
Smith, Andrew	\$250.00	1.4	\$350.00
Snodgrass, Lori	\$250.00	3.0	\$750.00
Soni, Soni	\$250.00	0.5	\$125.00
Staat, Jeff	\$250.00	8.1	\$2,025.00
Staner, Ryan	\$250.00	0.5	\$125.00
Tomar, Arzoo	\$250.00	22.8	\$5,700.00
Toro, Natalia	\$250.00	65.1	\$16,275.00
Turley, Anna	\$250.00	34.3	\$8,575.00
Tyson, Ken	\$250.00	375.8	\$93,950.00
Veerabomma, Chandra	\$250.00	22.1	\$5,525.00
Veluri, Pavani	\$250.00	1.7	\$425.00
Vuthem, bhavana	\$250.00	3.0	\$750.00
Walsh, Phil	\$250.00	0.6	\$150.00
Zotti, Bill	\$250.00	1.1	\$275.00
Grundberg, Ryan	\$0.00	86.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

August 01, 2021 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Hays, Aaron	\$0.00	84.7	\$0.00
Keddie, Danny	\$0.00	32.6	\$0.00
Scalese, Mark	\$0.00	8.0	\$0.00
Smith, Andrew	\$0.00	61.0	\$0.00
Staat, Jeff	\$0.00	6.1	\$0.00
Q2 2021 Review - Fixed Fee			\$125,000.00
Total		2,208.9	\$658,805.00

EXHIBIT A-2

**Professional Fees for the Entire Case Period
November 1, 2020 through November 1, 2021**

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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	Perform preliminary risk assessment activities for liability and equity accounts.	\$250.00	3.2	\$800.00
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
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

November 01, 2020 - November 01, 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

November 01, 2020 - November 01, 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

November 01, 2020 - November 01, 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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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 Audit Services

11/02/2020

Cummings, Molly	Call with I. Perez, D. Keddie, S. Korczyk (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$600.00	0.4	\$240.00
Keddie, Danny	Review bankruptcy filing, related disclosures, press releases, historical bankruptcy disclosures.	\$450.00	1.2	\$540.00

11/03/2020

Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) D. Keddie, S. Korczyk, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$600.00	0.5	\$300.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) M. Cummings, S. Korczyk, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) M. Cummings, D. Keddie, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$500.00	0.5	\$250.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/09/2020				
Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$600.00	0.5	\$300.00
Cummings, Molly	Prepare for upcoming meeting with M. Scalese, A. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.2	\$120.00
Cummings, Molly	Meeting with M. Scalese, A. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.5	\$300.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, S. Korczyk (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$450.00	0.7	\$315.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$500.00	0.7	\$350.00
Scalese, Mark	Meeting with M. Cummings, T. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.5	\$300.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Cummings, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$600.00	0.7	\$420.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/12/2020				
Keddie, Danny	Review bankruptcy disclosure draft.	\$450.00	0.3	\$135.00
11/16/2020				
Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$600.00	0.4	\$240.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, S. Korczyk (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$450.00	0.4	\$180.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$500.00	0.4	\$200.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Cummings, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$600.00	0.4	\$240.00
11/18/2020				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.6	\$360.00
Cummings, Molly	Email D. Keddie (Deloitte) regarding updates from call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.2	\$120.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$450.00	0.6	\$270.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/19/2020				
Cummings, Molly	Call with T. Tsekerides (Weil Gotshal) to discuss CBL bankruptcy court certification regarding liquidity covenant.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.6	\$360.00
Cummings, Molly	Call with L. Snodgrass (Deloitte), debrief with T. Tsekerides regarding CBL bankruptcy certification.	\$600.00	0.4	\$240.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss updates from call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$450.00	0.4	\$180.00
Snodgrass, Lori	Call with M. Cummings (Deloitte), debrief with T. Tsekerides regarding CBL bankruptcy certification.	\$600.00	0.4	\$240.00
11/30/2020				
Cummings, Molly	Call with E. Burns (Deloitte) to discuss the receipt of a subpoena from Jones Day, attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.7	\$420.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss the receipt of a subpoena from Jones Day, attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.5	\$300.00
Keddie, Danny	Call with S. Korczyk, W. Wilmer, M. Scalese (Deloitte) to debrief on bankruptcy updates.	\$450.00	0.2	\$90.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy updates.	\$450.00	0.4	\$180.00
Korczyk, Stefanie	Call with D. Keddie (partial), W. Wilmer, M. Scalese (Deloitte) to debrief on bankruptcy updates.	\$500.00	0.4	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/30/2020				
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie (Deloitte) to discuss bankruptcy updates.	\$500.00	0.4	\$200.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, D. Keddie, S. Korczyk (Deloitte) to discuss bankruptcy updates.	\$600.00	0.4	\$240.00
Scalese, Mark	Call with S. Korczyk, W. Wilmer, D. Keddie (Deloitte) to debrief on bankruptcy updates.	\$600.00	0.2	\$120.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss the receipt of a subpoena from Jones Day, Attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.5	\$300.00
12/01/2020				
Cummings, Molly	Call with J. Brock (Deloitte) to discuss receipt of a subpoena from Jones Day, Wells Fargo's attorneys, in connection with the CBL bankruptcy.	\$600.00	0.4	\$240.00
Snodgrass, Lori	Call with M. Cummings, E. Burns, S. Foley (Deloitte) to discuss the response to the subpoena received from Jones Day, Well's Fargo's attorneys, in connection with the CBL bankruptcy.	\$600.00	0.5	\$300.00
Snodgrass, Lori	Call with B. Williams, M. Cummings (Deloitte) to discuss the CBL bankruptcy certification and Jones Day subpoena.	\$600.00	0.5	\$300.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass (Deloitte) to discuss the CBL bankruptcy certification and Jones Day subpoena.	\$600.00	0.5	\$300.00
12/02/2020				
Snodgrass, Lori	Call with B. Williams, E. Burns, S. Foley (Deloitte) to discuss professional practice matters associated with the Jones Day subpoena and client bankruptcy certification.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
12/02/2020				
Williams, Bryan	Call with L. Snodgrass, E. Burns, S. Foley (Deloitte) to discuss professional practice matters associated with the Jones Day subpoena and client bankruptcy certification.	\$600.00	0.5	\$300.00
12/04/2020				
Cummings, Molly	Prepare memo outlining various professional practice matters to consider related to bankruptcy declaration and CBL complaint filed on 11/2/20.	\$600.00	1.0	\$600.00
Williams, Bryan	Call with W. Herman, L. Snodgrass, J. Brock, E. Bozeman (Deloitte) regarding periodic client continuation discussions.	\$600.00	0.5	\$300.00
12/07/2020				
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$450.00	0.5	\$225.00
Kelley, James	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.5	\$300.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$500.00	0.5	\$250.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
12/09/2020				
Staner, Ryan	Call with M. Cummings, J. Staat, D. Keddie, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$600.00	0.5	\$300.00
12/14/2020				
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Kelly, W. Wilmer, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$450.00	0.3	\$135.00
Kelley, James	Meeting with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, W. Wilmer, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.3	\$180.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL), D. Keddie, J. Kelly, W. Wilmer, M. Scalese, E. Bozeman (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$500.00	0.3	\$150.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL), D. Keddie, J. Kelly, W. Wilmer, E. Bozeman, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.3	\$180.00
12/28/2020				
Cummings, Molly	Continue to prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	2.7	\$1,620.00
Cummings, Molly	Prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	3.0	\$1,800.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
12/29/2020				
Cummings, Molly	Continue to prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	2.0	\$1,200.00
12/31/2020				
Cummings, Molly	Participate in deposition hearing with Jones Day, Wells Fargo attorney's and Weil Gotshal CBL attorney's.	\$600.00	4.0	\$2,400.00
01/04/2021				
Cummings, Molly	Call with L. Snodgrass (Deloitte) to provide a debrief on the deposition held 12/31.	\$600.00	0.4	\$240.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to provide a debrief on the deposition held 12/31.	\$600.00	0.4	\$240.00
01/08/2021				
Snodgrass, Lori	Call with M. Cummings, B. Williams, J. Treiber, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
Treiber, John	Call with M. Cummings, B. Williams, L. Snodgrass, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass, J. Treiber, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
01/09/2021				
Cummings, Molly	Review talking points to be shared with CBL Audit Committee (AC) Chair, L. Chapman.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/11/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.7	\$315.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.7	\$420.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.7	\$420.00
01/12/2021				
Snodgrass, Lori	Call with M. Cummings, S. Foley, E. Burns, B. Williams (Deloitte) to discuss communications with the audit committee (AC) chair related to bankruptcy matters.	\$600.00	0.5	\$300.00
01/13/2021				
Williams, Bryan	Call with M. Cummings, S. Foley, E. Burns, L. Snodgrass (Deloitte) to discuss communications with the AC Chair, L. Chapman, related to bankruptcy matters.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/15/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss timing of emergence from bankruptcy and fresh start audit procedures.	\$500.00	0.1	\$50.00
01/22/2021				
Snodgrass, Lori	Call with M. Cummings, B. Williams, J. Treiber, S. Foley, E. Burns (Deloitte) to discuss communications with Audit Committee Chair, L. Chapman, of CBL.	\$600.00	0.4	\$240.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass, J. Treiber, S. Foley, E. Burns (Deloitte) to discuss communications with Audit Committee Chair, L. Chapman, of CBL.	\$600.00	0.4	\$240.00
01/25/2021				
Cummings, Molly	Prepare for call with L. Chapman (CBL AC Chair) regarding implication of bankruptcy declaration on audit.	\$600.00	0.4	\$240.00
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.6	\$270.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.6	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/25/2021				
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
01/26/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss guidance related to accounting and reporting during bankruptcy.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Call with A. Cobb (CBL) D. Keddie (Deloitte) to discuss guidance related to accounting and reporting during bankruptcy.	\$500.00	0.5	\$250.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss guidance related to accounting and reporting during bankruptcy.	\$500.00	0.5	\$250.00
02/08/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
02/09/2021				
Keddie, Danny	Review guidance related to retention bonuses related to bankruptcies as reorganization items.	\$450.00	0.4	\$180.00
02/12/2021				
Keddie, Danny	Research public company disclosures for London Interbank Offer Rate reform, human capital disclosures, bankruptcy disclosures.	\$450.00	0.6	\$270.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss London Interbank Offer Rate reform, disclosure updates for the current year adoptions, bankruptcy footnote examples.	\$450.00	1.2	\$540.00
02/22/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$450.00	0.7	\$315.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$600.00	0.7	\$420.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates.	\$600.00	0.7	\$420.00
03/01/2021				
Snodgrass, Lori	Email M. Cummings (Deloitte) related to update on Audit Committee status of inquiries surrounds chief financial officer bankruptcy certification.	\$600.00	0.2	\$120.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/04/2021				
Cummings, Molly	Discuss with L. Snodgrass (Deloitte) related to cancellation of debt income tax implications arising from bankruptcy.	\$600.00	0.1	\$60.00
Cummings, Molly	Email L. Snodgrass (Deloitte) related to update on Audit Committee status of inquiries surrounding bankruptcy certification.	\$600.00	0.2	\$120.00
Snodgrass, Lori	Discuss with M. Cummings (Deloitte) related to cancellation of debt income tax implications arising from bankruptcy.	\$600.00	0.1	\$60.00
03/05/2021				
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss potential implications of bankruptcy trial matter.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.3	\$180.00
Johnson, Pat	Call with M. Cummings, S. Korczyk, D. Keddie, P. Mano (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$500.00	0.3	\$150.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$450.00	0.3	\$135.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$500.00	0.3	\$150.00
Mano, Patrice	Call with M. Cummings, S. Korczyk, D. Keddie, P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.3	\$180.00
Mano, Patrice	Call with P. Johnson (Deloitte) to discuss potential implications of bankruptcy to the 2020 financial statement provision.	\$600.00	0.2	\$120.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/05/2021				
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss potential implications of delay in the bankruptcy trial matter between CBL and Wells Fargo.	\$600.00	0.5	\$300.00
03/08/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, J. Kelley, S. Korczyk, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.5	\$225.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, S. Korczyk, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, J. Kelley, M. Scalese, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Dudek, S. Harrison, D. Keddie, J. Kelley, S. Korczyk, W. Wilmer (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.5	\$300.00
03/09/2021				
Johnson, Pat	Call with D. Keddie, P. Mano, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.8	\$400.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/09/2021				
Johnson, Pat	Call with P. Mano (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.4	\$200.00
Keddie, Danny	Call with P. Mano, P. Johnson, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$450.00	0.8	\$360.00
Korczyk, Stefanie	Call with D. Keddie, P. Mano, P. Johnson (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$500.00	0.8	\$400.00
Mano, Patrice	Call with D. Keddie, P. Johnson, S. Korczyk (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.8	\$480.00
Mano, Patrice	Call with P. Johnson (Deloitte) to discuss potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.4	\$240.00
03/10/2021				
Johnson, Pat	Research income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.4	\$700.00
03/12/2021				
Mano, Patrice	Research potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	1.0	\$600.00
03/14/2021				
Johnson, Pat	Research income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.6	\$800.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/15/2021				
Mano, Patrice	Email P. Johnson (Deloitte) regarding research of potential impact of tax related bankruptcy matters on the 2020 financial statements.	\$600.00	0.7	\$420.00
03/16/2021				
Cummings, Molly	Call with J. Curry (CBL) to discuss chief financial officer bankruptcy declaration.	\$600.00	0.7	\$420.00
Cummings, Molly	Email L. Snodgrass (Deloitte) to summarize calls regarding chief financial officer bankruptcy declaration with S. Lebovitz (CLO), J. Curry (CBL).	\$600.00	0.4	\$240.00
Cummings, Molly	Email L. Snodgrass, B. Williams, E. Burns, J. Treiber (Deloitte) regarding next steps and chief financial officer declaration.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with S. Lebovitz (CBL) to discuss the chief financial officer bankruptcy declaration.	\$600.00	0.5	\$300.00
Johnson, Pat	Perform research on income tax implications on real estate investment trust status during bankruptcy.	\$500.00	1.5	\$750.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$450.00	0.2	\$90.00
Korczyk, Stefanie	Call with M. Sullivan (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$500.00	0.1	\$50.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to debrief on morning call and discussion of debtor only financial statements.	\$500.00	0.2	\$100.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$500.00	0.2	\$100.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/16/2021				
Sullivan, Mike	Call with S. Korczyk (Deloitte) to discuss presentation of debtor only financial statements to be included in financial statement footnote disclosures.	\$600.00	0.1	\$60.00
03/18/2021				
Cummings, Molly	Call with S. Lebovitz, J. Curry, L. Chapman (CBL) to discuss next steps regarding bankruptcy declaration.	\$600.00	0.8	\$480.00
03/21/2021				
Cummings, Molly	Respond to email from M. Baughman (King and Spalding) regarding the chief financial officer bankruptcy declaration.	\$600.00	0.7	\$420.00
03/22/2021				
Kelley, James	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, S. Korczyk, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, J. Kelley, S. Korczyk, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
03/24/2021				
Auyeung, Tungjun	Review draft 2020 Form-10K for bankruptcy accounting related disclosures.	\$500.00	2.2	\$1,100.00
Cummings, Molly	Call with L. Snodgrass (Deloitte), M. Baughman, A. Lipson (King and Spalding) related to the bankruptcy declaration.	\$600.00	1.0	\$600.00
Snodgrass, Lori	Draft summary of findings in connection with the bankruptcy declaration.	\$600.00	0.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/24/2021				
Sullivan, Mike	Review draft 12/31/2020 form 10-K financial statements for chapter 11 related accounting items.	\$600.00	0.4	\$240.00
03/25/2021				
Auyeung, Tungjun	Call with M. Sullivan, D. Keddle, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$500.00	0.3	\$150.00
Auyeung, Tungjun	Discuss with M. Sullivan (Deloitte) regarding reading of draft form 10-K financial statements and bankruptcy accounting related items for 2020.	\$500.00	0.2	\$100.00
Cummings, Molly	Call with L. Chapman (CBL) to discuss chief financial officer bankruptcy declaration.	\$600.00	0.4	\$240.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss bankruptcy declaration.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with M. Sullivan, T. Auyeung, D. Keddle, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$600.00	0.3	\$180.00
Keddle, Danny	Call with M. Sullivan, T. Auyeung, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$450.00	0.3	\$135.00
Korczyk, Stefanie	Call with M. Sullivan, T. Auyeung, D. Keddle, M. Cummings (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$500.00	0.3	\$150.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss bankruptcy declaration.	\$600.00	0.5	\$300.00
Sullivan, Mike	Call with T. Auyeung, D. Keddle, M. Cummings, S. Korczyk (Deloitte) to discuss Company's financial statement presentation and footnote disclosures relevant to bankruptcy items.	\$600.00	0.3	\$180.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/25/2021				
Sullivan, Mike	Discuss with T. Auyeung (Deloitte) regarding reading of draft form 10-K financial statements and bankruptcy accounting related items for 2020.	\$600.00	0.2	\$120.00
Sullivan, Mike	Review draft 12/31/2020 form 10-K for bankruptcy accounting and related financial statement disclosures as per Accounting Standard Codification (ASC) 852 - reorganizations.	\$600.00	2.1	\$1,260.00
03/26/2021				
Auyeung, Tungjun	Call with D. Keddie, T. Sasso, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$500.00	0.4	\$200.00
Keddie, Danny	Research accounting guidance for reorganizations.	\$450.00	2.4	\$1,080.00
Keddie, Danny	Call with T. Sasso, T. Auyeung, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$450.00	0.4	\$180.00
Sasso, Tony	Call with D. Keddie, T. Auyeung, M. Sullivan (Deloitte) to discuss liabilities subject to compromise classification.	\$600.00	0.4	\$240.00
Sullivan, Mike	Call with D. Keddie, T. Sasso, T. Auyeung (Deloitte) to discuss liabilities subject to compromise classification.	\$600.00	0.4	\$240.00
03/27/2021				
Sullivan, Mike	Email Accounting Standard Codification 852 (reorganizations), other generally accepted accounting principles accounting treatment of secured term and revolver and unsecured note treatment in balance sheet and statement of operations.	\$600.00	0.9	\$540.00
Sullivan, Mike	Review schedule of assets and liabilities for funded debt disclosures.	\$600.00	1.1	\$660.00
Sullivan, Mike	Review bankruptcy accounting interpretative guides.	\$600.00	0.8	\$480.00
03/28/2021				
Cummings, Molly	Draft consultation memo related to matters in the bankruptcy declaration.	\$600.00	2.5	\$1,500.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
03/29/2021				
Scalese, Mark	Meeting with M. Cummings, S. Korczyk (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$600.00	1.9	\$1,140.00
Subtotal for Bankruptcy Audit Services:			96.1	\$53,490.00
<i>Bankruptcy Out of Scope Audit Services</i>				
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
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

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November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
06/22/2021				
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. Overlay, 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. Overlay, 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
Scalese, Mark	Call with D. Keddie, M. Fleming (Deloitte), A. Cobb, T. Wingo, T. Overlay, 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

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November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
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
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

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
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
08/09/2021				
Tyson, Ken	Review PWC bankruptcies and liquidations to understand bankruptcy guidance.	\$375.00	1.5	\$562.50
Tyson, Ken	Review key contents of EY 2020 bankruptcy financial reporting developments to understand bankruptcy guidance.	\$375.00	3.4	\$1,275.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
08/10/2021				
Fleming, Matthew	Call with D. Keddle (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$575.00	0.3	\$172.50
Fleming, Matthew	Call with M. Sullivan (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$575.00	0.4	\$230.00
Fleming, Matthew	Review Q2 2021 form 10 Q bankruptcy related disclosures.	\$575.00	2.1	\$1,207.50
Keddle, Danny	Call with M. Fleming (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$450.00	0.3	\$135.00
Sullivan, Mike	Call with M. Fleming (Deloitte) to discuss comments on Q2 2021 form 10 Q.	\$675.00	0.4	\$270.00
08/11/2021				
Fleming, Matthew	Respond to email from D. Keddle (Deloitte) regarding impact on non debtors in revaluation exercise.	\$575.00	0.1	\$57.50
08/12/2021				
Fleming, Matthew	Respond to email from D. Keddle (Deloitte) regarding impact on standalone financial statements.	\$575.00	0.1	\$57.50
Fleming, Matthew	Draft example milestones for revised emergence accounting project plan.	\$575.00	0.2	\$115.00
Fleming, Matthew	Review preliminary fresh start accounting project timeline.	\$575.00	0.2	\$115.00
08/19/2021				
Mushenheim, Megan	Review CBL's prior year 10-K, recent articles in the news about bankruptcy filing.	\$500.00	1.5	\$750.00
09/07/2021				
Edwards, Amy	Call with R. Grundberg, D. Keddle, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/07/2021				
Grundberg, Ryan	Call with A. Edwards, D. Keddie, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$375.00	0.5	\$187.50
Huangfu, Bessie	Call with D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$375.00	0.3	\$112.50
Keddie, Danny	Call with A. Edwards, R. Grundberg, M. Mushenheim, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$450.00	0.5	\$225.00
Keddie, Danny	Call with B. Huangfu, J. Kelley, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$450.00	0.3	\$135.00
Keddie, Danny	Call with J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$450.00	0.5	\$225.00
Kelley, James	Call with B. Huangfu, D. Keddie, M. Mushenheim, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
Kelley, James	Call with D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$600.00	0.5	\$300.00
Mushenheim, Megan	Call with A. Edwards, R. Grundberg, D. Keddie, A. Turley (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00
Mushenheim, Megan	Call with B. Huangfu, D. Keddie, J. Kelley, M. Scalese, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$500.00	0.3	\$150.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/07/2021				
Mushenheim, Megan	Call with D. Keddle, J. Kelley, J. Sanghvi, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with D. Keddle, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with B. Huangfu, D. Keddle, J. Kelley, M. Mushenheim, S. Vettese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
Scalese, Mark	Call with D. Keddle, J. Kelley, M. Mushenheim, J. Sanghvi (Deloitte) to discuss timing and approach for fresh start accounting valuations for real estate assets.	\$600.00	0.5	\$300.00
Turley, Anna	Call with A. Edwards, R. Grundberg, D. Keddle, M. Mushenheim (Deloitte) to discuss fraud risk assessment planning related to the 2021 audit.	\$500.00	0.5	\$250.00
Vettese, Stephanie	Call with B. Huangfu, D. Keddle, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss approach for fresh start accounting enterprise value.	\$600.00	0.3	\$180.00
09/08/2021				
Fleming, Matthew	Review major maintenance account model.	\$575.00	0.6	\$345.00
09/09/2021				
Fleming, Matthew	Call with R. Grundberg, A. Hays, B. Huangfu, D. Keddle, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$575.00	1.0	\$575.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Grundberg, Ryan	Call with D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$375.00	0.4	\$150.00
Grundberg, Ryan	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$375.00	1.0	\$375.00
Hays, Aaron	Call (partial) with M. Fleming, R. Grundberg, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$300.00	0.8	\$240.00
Huangfu, Bessie	Call with M. Fleming, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$375.00	1.0	\$375.00
Keddie, Danny	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$450.00	1.0	\$450.00
Keddie, Danny	Review debtwire article related to CBL bankruptcy and note holders election for convertible debt.	\$450.00	0.4	\$180.00
Keddie, Danny	Call with R. Grundberg, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$450.00	0.4	\$180.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Kelley, James	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00
Kelley, James	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
Mushenheim, Megan	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Mushenheim, Megan	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$500.00	0.4	\$200.00
Sanghvi, Jiten	Call with J. Easterly (SRR) external fair value specialists from SRR to discuss status of valuations of properties for fresh start accounting purposes.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Scalese, Mark	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, A. Turley, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/09/2021				
Scalese, Mark	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, P. Walsh, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
Turley, Anna	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, S. Vettese (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$500.00	1.0	\$500.00
Turley, Anna	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$500.00	0.4	\$200.00
Vettese, Stephanie	Call with M. Fleming, R. Grundberg, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte); A. Cobb (CBL); L. Lirely, J. Murphy and D. Lindstrom (Stout) to discuss CBL valuation status.	\$600.00	1.0	\$600.00
Walsh, Phil	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss focused support program planning as it relates to the FY2021 audit.	\$600.00	0.4	\$240.00
09/10/2021				
Herman, Will	Call with L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Hullstrung, Lynda	Call with W. Herman, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/10/2021				
Keddie, Danny	Call with W. Herman, L. Hullstrung, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh(Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$450.00	0.7	\$315.00
Keddie, Danny	Review accounting for convertible debt instruments.	\$450.00	0.9	\$405.00
Mushenheim, Megan	Call with W. Herman, L. Hullstrung, D. Keddie, M. Scalese, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, L. Snodgrass, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Scalese, Mark	Assess the weekly call held with client CBL on 9/8, for detailed to-do listing for the engagement team and also for what to expect from the company and stout in coming week.	\$600.00	3.9	\$2,340.00
Snodgrass, Lori	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, J. Staat, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Staat, Jeff	Prepare for upcoming call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.3	\$180.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/10/2021				
Staat, Jeff	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, R. Staner, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Staner, Ryan	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, P. Walsh (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
Walsh, Phil	Call with W. Herman, L. Hullstrung, D. Keddie, M. Mushenheim, M. Scalese, L. Snodgrass, J. Staat, R. Staner (Deloitte) to discuss focused support program planning as it relates to the FY 2021 CBL audit.	\$600.00	0.7	\$420.00
09/14/2021				
Keddie, Danny	Review Stout fresh start accounting timeline document and accumulate questions related to the timeline from M. Scalese, M. Fleming, J. Kelley (Deloitte).	\$450.00	1.4	\$630.00
Kelley, James	Review detailed project plan from Stout.	\$600.00	0.6	\$360.00
09/15/2021				
Dineen, Sean	Call with D. Keddie, M. Scalese, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$600.00	0.2	\$120.00
Domingue, Rob	Call with D. Keddie, M. Scalese, Y. Shi, S. Dineen (Deloitte) to discuss CBL background for debt valuations.	\$500.00	0.2	\$100.00
Keddie, Danny	Call with S. Dineen, M. Scalese, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$450.00	0.2	\$90.00
Scalese, Mark	Call with S. Dineen, D. Keddie, Y. Shi, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$600.00	0.2	\$120.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/15/2021				
Shi, Yuxin	Call with S. Dineen, D. Keddie, M. Scalese, R. Domingue (Deloitte) to discuss CBL background for debt valuations.	\$375.00	0.2	\$75.00
09/16/2021				
Fleming, Matthew	Email D. Keddie and M. Scalese (Deloitte) regarding updated fresh start project plan timeline provided by Stout.	\$575.00	0.3	\$172.50
09/20/2021				
Scalese, Mark	Update the documentation for the focused support program (FSP) memorandum to address the specifics about what areas will be in the FSP and reconcile them to our client continuance and risk assessment (CCRA).	\$600.00	1.4	\$840.00
09/21/2021				
Scalese, Mark	Discuss the potential bank covenants and audit scope implications with Chief Accounting Officer A. Cobb (CBL) and F. Khaleel (CBL).	\$600.00	2.9	\$1,740.00
09/23/2021				
Egea, Silvana Guihur	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.8	\$300.00
Fleming, Matthew	Call with S. Guihur Egea, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.8	\$460.00
Fleming, Matthew	Debrief call with M. Sullivan (Deloitte) regarding Stout fresh start accounting implementation status update and overall fresh start accounting project timing/status.	\$575.00	0.5	\$287.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/23/2021				
Hays, Aaron	Call with S. Guihur Egea, M. Fleming, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.8	\$240.00
Huangfu, Bessie	Call with S. Guihur Egea, M. Fleming, A. Hays, D. Keddie, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.8	\$300.00
Keddie, Danny	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, J. Kelley, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.8	\$360.00
Kelley, James	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Sanghvi, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.8	\$480.00
Sanghvi, Jiten	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, M. Scalese (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.8	\$400.00
Scalese, Mark	Call with S. Guihur Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Kelley, J. Sanghvi (Deloitte); A. Cobb and T. Wingo (CBL); L. Lirely, M. Clark and J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.8	\$480.00
Scalese, Mark	Analyze debt covenant considerations - including call with Chief Accounting Officer A. Cobb (CBL) and F. Khaleel (CBL) about options and audit scope.	\$600.00	2.1	\$1,260.00

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November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
09/23/2021				
Sullivan, Mike	Debrief call with M. Fleming (Deloitte) regarding Stout fresh start accounting implementation status update and overall fresh start accounting project timing/status.	\$675.00	0.5	\$337.50
10/03/2021				
Keddie, Danny	Review plan of reorganization memo for CBL bankruptcy emergence.	\$450.00	2.5	\$1,125.00
10/04/2021				
Fleming, Matthew	Call with D. Keddie, J. Kelley, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$575.00	0.7	\$402.50
Keddie, Danny	Review pushdown accounting memo for CBL bankruptcy emergence.	\$450.00	0.4	\$180.00
Keddie, Danny	Review liabilities subject to compromise memo for CBL bankruptcy emergence.	\$450.00	0.5	\$225.00
Keddie, Danny	Review fresh start applicability memo for CBL bankruptcy emergence.	\$450.00	0.4	\$180.00
Keddie, Danny	Call with M. Fleming, J. Kelley, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$450.00	0.7	\$315.00
Kelley, James	Call with M. Fleming, D. Keddie, M. Scalese, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$600.00	0.7	\$420.00
Kelley, James	Review fresh start applicability memo.	\$600.00	0.9	\$540.00
Kelley, James	Review liabilities subject to compromise memo.	\$600.00	0.4	\$240.00
Kelley, James	Review plan of reorg memo.	\$600.00	0.7	\$420.00
Kelley, James	Review push down accounting memo.	\$600.00	0.2	\$120.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/04/2021				
Scalese, Mark	Call with M. Fleming, D. Keddie, J. Kelley, M. Sullivan (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$600.00	0.7	\$420.00
Sullivan, Mike	Call with M. Fleming, D. Keddie, J. Kelley, M. Scalese (Deloitte) A. Cobb, T. Wingo (CBL) M. Clark, S. Hills, D. Lindstrom, J. Murphy, L. Lirely (all Stout) to discuss CBL solvency calculation for fresh start accounting.	\$675.00	0.7	\$472.50
Sullivan, Mike	Prepare for meeting by reviewing Stout solvency calculation for fresh start accounting qualification.	\$675.00	0.3	\$202.50
10/05/2021				
Fleming, Matthew	Call with D. Keddie, J. Kelley, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$575.00	0.7	\$402.50
Keddie, Danny	Call with M. Fleming, J. Kelley, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$450.00	0.7	\$315.00
Kelley, James	Call with M. Fleming, D. Keddie, M. Scalese (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$600.00	0.7	\$420.00
Scalese, Mark	Call with M. Fleming, D. Keddie, J. Kelley (Deloitte) to discuss CBL solvency calculation and Stout reorganization plan memos.	\$600.00	0.7	\$420.00
10/06/2021				
Fleming, Matthew	Review draft fresh start applicability memo.	\$575.00	0.6	\$345.00
Fleming, Matthew	Review draft liabilities subject to compromise memo.	\$575.00	0.4	\$230.00
Fleming, Matthew	Review draft push down accounting memo.	\$575.00	0.4	\$230.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/06/2021				
Fleming, Matthew	Review listing of proposed accounting memos.	\$575.00	0.2	\$115.00
Tyson, Ken	Continue to review reorganization workpaper to understand testing procedures related to the CBL FY2021 audit.	\$375.00	2.2	\$825.00
Tyson, Ken	Review reorganization workpaper to understand testing procedures related to the CBL FY2021 audit.	\$375.00	3.1	\$1,162.50
10/07/2021				
Aponte, Mara	Call with M. Fleming, A. Sasso (Deloitte) to discuss CBL fresh start applicability memo.	\$500.00	0.2	\$100.00
Egea, Silvana Guihur	Call with M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50
Fleming, Matthew	Call with M. Aponte, A. Sasso (Deloitte) to discuss CBL fresh start applicability memo.	\$575.00	0.2	\$115.00
Fleming, Matthew	Call with S. Egea, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.5	\$287.50
Hays, Aaron	Call with S. Egea, M. Fleming, R. Grundberg, D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.5	\$150.00
Hays, Aaron	Prepare bankruptcy reporting risk assessment workbook.	\$300.00	1.7	\$510.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/07/2021				
Keddie, Danny	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.5	\$225.00
Mushenheim, Megan	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Sanghvi, Jiten	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Sasso, Tony	Call with M. Aponte, M. Fleming (Deloitte) to discuss CBL fresh start applicability memo.	\$675.00	0.2	\$135.00
Scalese, Mark	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, M. Sullivan, A. Turley, J. Sanghvi (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.5	\$300.00
Sullivan, Mike	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$675.00	0.5	\$337.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/08/2021				
Bunch, Maria	Prepare for upcoming with A. Sasso (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$600.00	0.7	\$420.00
Bunch, Maria	Call with A. Sasso (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$600.00	0.5	\$300.00
Hays, Aaron	Prepare bankruptcy reporting risk assessment workpaper.	\$300.00	3.2	\$960.00
Scalese, Mark	Review the Stoudt memos covering the fresh start accounting considerations.	\$600.00	3.4	\$2,040.00
10/10/2021				
Fleming, Matthew	Review plan of reorganization memo.	\$575.00	1.9	\$1,092.50
10/11/2021				
Scalese, Mark	Review the risk assessment working papers for equity section and related earnings per share - impacts from bankruptcy emergence.	\$600.00	3.9	\$2,340.00
Scalese, Mark	Review expense testing samples.	\$600.00	1.8	\$1,080.00
10/12/2021				
Grundberg, Ryan	Call with D. Keddle (Deloitte) to discuss accounts payable and liabilities subject to compromise relating to the 2021 audit.	\$375.00	0.7	\$262.50
Keddle, Danny	Call with R. Grundberg (Deloitte) to discuss accounts payable and liabilities subject to compromise relating to the 2021 audit.	\$450.00	0.7	\$315.00
Scalese, Mark	Analyze the real estate risk assessment memorandum describing that bankruptcy emergence considerations and purchase price allocations.	\$600.00	2.3	\$1,380.00
10/13/2021				
Grundberg, Ryan	Call with D. Keddle, M. Scalese (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$375.00	1.2	\$450.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/13/2021				
Keddie, Danny	Call with R. Grundberg, M. Scalese (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$450.00	1.2	\$540.00
Keddie, Danny	Review weatherford form 10-K for example of fresh start accounting and bankruptcy.	\$450.00	1.5	\$675.00
Scalese, Mark	Call with R. Grundberg, D. Keddie (Deloitte) to discuss risk assessment related to valuation for fresh start accounting.	\$600.00	1.2	\$720.00
10/14/2021				
Scalese, Mark	Review the solvency calculation.	\$600.00	3.1	\$1,860.00
Scalese, Mark	Review the change in control memorandum (for bankruptcy emergence).	\$600.00	2.1	\$1,260.00
10/15/2021				
Grundberg, Ryan	Call with J. Kelley (Deloitte) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$375.00	0.6	\$225.00
Grundberg, Ryan	Call with J. Kelley (Deloitte), A. Cobb (CBL) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$375.00	0.6	\$225.00
Grundberg, Ryan	Review guidance related to new ownership independence checks for 2021 audit.	\$375.00	1.1	\$412.50
Kelley, James	Call with R. Grundberg (Deloitte) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$600.00	0.6	\$360.00
Kelley, James	Call with R. Grundberg (Deloitte), A. Cobb (CBL) to discuss the post-emergence new ownership independence requirements for the 2021 audit.	\$600.00	0.6	\$360.00

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Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/15/2021				
Scalese, Mark	Compile and research potential beneficiary owners and related conflict/independence check requirements.	\$600.00	3.2	\$1,920.00
Scalese, Mark	Analyze background check results for proposed new board members resulting from bankruptcy emergence.	\$600.00	3.8	\$2,280.00
10/18/2021				
Forton, Ian	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, R. Grundberg (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$375.00	1.1	\$412.50
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$450.00	1.1	\$495.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, T. Ragan, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$500.00	1.1	\$550.00
Ragan, Taron	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$300.00	1.1	\$330.00

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November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/18/2021				
Scalese, Mark	Review individual properties and their related estimated values for fresh start accounting purposes, including evaluation of the assessment of the inputs (cap rates and discount rates) utilize for each property.	\$600.00	3.1	\$1,860.00
Scalese, Mark	Continue to review individual properties and their related estimated values for fresh start accounting purposes, including evaluation of the assessment of the inputs (cap rates and discount rates) utilize for each property.	\$600.00	1.9	\$1,140.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, K. Tyson, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$500.00	1.1	\$550.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, I. Forton (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$375.00	1.1	\$412.50
10/19/2021				
Grundberg, Ryan	Review Pyxus audit file related to bankruptcy/fresh start valuation risk assessment example.	\$375.00	3.9	\$1,462.50
Tyson, Ken	Analyze reorganization testing procedures related to the CBL FY2021 audit.	\$375.00	2.6	\$975.00
10/20/2021				
Hays, Aaron	Meeting with M. Mushenheim, M. Scalese, (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$300.00	1.5	\$450.00
Hays, Aaron	Meeting with M. Mushenheim, M. Scalese (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$300.00	3.0	\$900.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/20/2021				
Kelley, James	Analyze audit independence resulting from the effects of bankruptcy.	\$600.00	0.2	\$120.00
Mushenheim, Megan	Meeting with A. Hays, M. Scalese (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$500.00	3.0	\$1,500.00
Mushenheim, Megan	Meeting with A. Hays, M. Scalese, (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$500.00	1.5	\$750.00
Scalese, Mark	Meeting with A. Hays, M. Mushenheim (Deloitte) to discuss status of CBL revaluation and related risk assessment procedures for the FY 2021 audit.	\$600.00	1.5	\$900.00
Scalese, Mark	Meeting with A. Hays, M. Mushenheim (Deloitte) to discuss the risk assessment procedures related to revaluation of client's assets.	\$600.00	3.0	\$1,800.00
Scalese, Mark	Continue to review the individual properties provided by the Company and their related estimated values for fresh start accounting purposes.	\$600.00	2.6	\$1,560.00
Tyson, Ken	Continue to analyze reorganization testing procedures related to the CBL FY2021 audit.	\$375.00	1.9	\$712.50
10/21/2021				
Egea, Silvana Guihur	Call with M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50
Fleming, Matthew	Call with S. Egea, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$575.00	0.5	\$287.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/21/2021				
Hays, Aaron	Call with S. Egea, M. Fleming, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$300.00	0.5	\$150.00
Huangfu, Bessie	Call with S. Egea, M. Fleming, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$375.00	0.5	\$187.50
Keddie, Danny	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, M. Mushenheim, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$450.00	0.5	\$225.00
Mushenheim, Megan	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, J. Sanghvi, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Mushenheim, Megan	Prepare valuation risk assessment for CBL FY2021 fresh start accounting.	\$500.00	3.1	\$1,550.00
Sanghvi, Jiten	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, A. Turley (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$600.00	0.5	\$300.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/21/2021				
Turley, Anna	Call with S. Egea, M. Fleming, A. Hays, B. Huangfu, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$500.00	0.5	\$250.00
10/22/2021				
Mushenheim, Megan	Continue to prepare valuation risk assessment for CBL FY 2021 fresh start accounting.	\$500.00	1.4	\$700.00
Mushenheim, Megan	Prepare valuation risk assessment for CBL FY2021 fresh start accounting.	\$500.00	3.1	\$1,550.00
10/25/2021				
Hays, Aaron	Call with M. Mushenheim (Deloitte) to discuss related to real estate valuation risk assessment procedures.	\$300.00	0.5	\$150.00
Hays, Aaron	Prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.5	\$1,050.00
Hays, Aaron	Continue to prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.2	\$960.00
Keddie, Danny	Email M. Scalese and M. Cummings (Deloitte) regarding bankruptcy time reporting for CBL.	\$450.00	0.3	\$135.00
Keddie, Danny	Prepare billing fee reconciliation for bankruptcy billings for A Cobb (CBL) for billings through August 2021.	\$450.00	0.4	\$180.00
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.1	\$550.00
Mushenheim, Megan	Call with A. Hays (Deloitte) to discuss related to real estate valuation risk assessment procedures.	\$500.00	0.5	\$250.00
10/26/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$375.00	0.5	\$187.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/26/2021				
Hays, Aaron	Prepare risk assessment documents related to real estate asset valuation.	\$300.00	3.7	\$1,110.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$300.00	0.5	\$150.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$450.00	0.5	\$225.00
Keddie, Danny	Review independence guidance for beneficial owners for evaluation of new equity holders of CBL 2021 upon emergence from bankruptcy.	\$450.00	0.6	\$270.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Sanghvi, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.5	\$250.00
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.6	\$800.00
Sanghvi, Jiten	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.5	\$250.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, J. Solomon (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$600.00	0.5	\$300.00
Solomon, John	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, J. Sanghvi, M. Scalese (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/27/2021				
Bell, Caleb	Meeting with A. Cobb (CBL) and D. Morrison (Deloitte) to discuss general Information technology control around Chatham.	\$375.00	0.5	\$187.50
Bell, Caleb	Meeting with A. Hardin, A. Schulte (CBL), D. Morrison (Deloitte) to discuss general Information technology control around CBL's network.	\$375.00	0.5	\$187.50
Bell, Caleb	Meeting with J. Khalili (CBL) and D. Morrison (Deloitte) to discuss Argus.	\$375.00	0.7	\$262.50
Bell, Caleb	Meeting with S. Arndt (CBL) and D. Morrison (Deloitte) to discuss general Information technology control around Yardi.	\$375.00	1.0	\$375.00
Grundberg, Ryan	Call with M. Mushenheim (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$375.00	0.4	\$150.00
Keddie, Danny	Gather CBL bankruptcy time filings and billings for invoices to provide reconciliation for A Cobb (CBL).	\$450.00	0.5	\$225.00
Keddie, Danny	Review CBL insolvency calculation draft worksheet for fresh start accounting.	\$450.00	0.3	\$135.00
Keddie, Danny	Review four column balance sheet template for fresh start accounting.	\$450.00	1.3	\$585.00
Keddie, Danny	Review update to pushdown accounting memo provided by Stout.	\$450.00	0.2	\$90.00
Keddie, Danny	Review updates to liabilities subject to compromise memo provided by Stout.	\$450.00	0.2	\$90.00
Morrison, Daniel	Meeting with A. Cobb (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Chatham.	\$450.00	0.5	\$225.00
Morrison, Daniel	Meeting with A. Hardin, A. Schulte (CBL), C. Bell (Deloitte) to discuss general Information technology control around CBL's network.	\$450.00	0.5	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Out of Scope Audit Services</i>				
10/27/2021				
Morrison, Daniel	Meeting with S. Arndt (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Yardi.	\$450.00	1.0	\$450.00
Mushenheim, Megan	Call with R. Grundberg (Deloitte) to discuss real estate valuation related to fresh start accounting.	\$500.00	0.4	\$200.00
10/28/2021				
Mushenheim, Megan	Prepare valuation risk assessment for FY 2021 fresh start accounting.	\$500.00	1.7	\$850.00
10/29/2021				
Sanghvi, Jiten	Call with J. Easterly (Stout) and J. Solomon (Deloitte) to discuss valuation of low risk properties.	\$500.00	0.5	\$250.00
Solomon, John	Call with J. Easterly (Stout) and J. Sanghvi (Deloitte) to discuss valuation of low risk properties.	\$600.00	0.5	\$300.00
11/01/2021				
Scalese, Mark	Analyze the staffing schedule and prepare and change roles and responsibilities based on changes in the timing of delivery of balance sheet and real estate valuation information from the Company.	\$600.00	3.9	\$2,340.00
Scalese, Mark	Review fresh start accounting memo regarding debt covenant expectations and related liquidity considerations.	\$600.00	2.1	\$1,260.00
Subtotal for Bankruptcy Out of Scope Audit Services:			236.8	\$117,170.00

Financial Statement Audit and Related Services

11/01/2020

Bell, Caleb	Prepare change management, passwords, job monitoring workpapers to provide control operating effectiveness conclusion.	\$0.00	1.1	\$0.00
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CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/01/2020				
Bell, Caleb	Prepare SQL privileged access and application privileged access workpapers to provide control operating effectiveness conclusion.	\$0.00	1.1	\$0.00
Bell, Caleb	Prepare user provisioning and terminations workpapers to provide control operating effectiveness conclusion.	\$0.00	1.5	\$0.00
11/02/2020				
Grundberg, Ryan	Continue to address notes in fixed asset impairment analyses (Q3 2020) - Brookfield and Laredo.	\$0.00	0.1	\$0.00
Hays, Aaron	Document internal controls over revenue recognition relating to accounting standard codification 842 - operating lease accounting and 606 - revenue recognition standards.	\$0.00	1.3	\$0.00
Hays, Aaron	Document committee of sponsoring organizations of the treadway commission (COSO) framework related internal controls.	\$0.00	3.0	\$0.00
Hays, Aaron	Document earnings per share internal controls.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss journal entry control testing regarding control population of entries.	\$0.00	0.2	\$0.00
Hays, Aaron	Test journal entry internal control.	\$0.00	1.0	\$0.00
James, Kuruvilla	Review materiality and planning and communication memo.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Nicholson, J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with C. Hayes (Deloitte) to discuss journal entry control testing regarding control population of entries.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/02/2020				
Korczyk, Stefanie	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Prepare assessment of going concern for Q3 2020 review of Form 10-Q.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for MOSC LP.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for MOSC OP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt roll forward workpaper - Hamilton joint venture 9/30/2020.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email Hamilton, V. Vijayapurkar (Deloitte) regarding combined preliminary and final analytical procedures.	\$0.00	0.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla and V. Vijayapurkar (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, S. Nicholson, D. Keddie, J. Kuruvilla, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Meriwether, Anna	Research questions from V. Borra Kumar (Deloitte) regarding joint venture audit including send follow-up emails to T. Overley (CBL) regarding same.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC LP and MOSC OP.	\$0.00	3.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/02/2020				
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC OP.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for Hamilton JV.	\$0.00	3.3	\$0.00
11/03/2020				
Cummings, Molly	Review the draft Form 10-Q for Q3 2020.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Review prior year control documentation for impairment sig risk controls.	\$0.00	1.5	\$0.00
Hays, Aaron	Document testing of internal controls over the accounts payable process.	\$0.00	3.0	\$0.00
Hays, Aaron	Document internal controls over the review of journal entries.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over earnings per share process.	\$0.00	2.5	\$0.00
James, Kuruvilla	Email V. Vijayapurkar, B. Venkatesh (Deloitte) regarding planning and communication memo notes.	\$0.00	1.0	\$0.00
James, Kuruvilla	Continue to review materiality and planning and communication memo.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare property roll forward workpaper of Hamilton joint venture 9/30/2020.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to prepare debt rollforward testing for MOSC LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform uncollectable-accounts receivable analysis.	\$0.00	1.5	\$0.00
Meriwether, Anna	Update tracker for status of control testing of operating effectiveness.	\$0.00	2.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/03/2020				
Meriwether, Anna	Review design and operating effectiveness of financial reporting and accounts payable controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Follow-up with W Benson (CBL) on loan documentation from the client related to joint venture debt testing.	\$0.00	0.2	\$0.00
Nicholson, Sean	Follow-up with R Carlton (CBL) on outstanding items related to joint venture audit procedures - related to variance analysis and scoping procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 review.	\$0.00	2.2	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 review.	\$0.00	2.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for CBL TC.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC LP.	\$0.00	5.0	\$0.00
11/04/2020				
Cummings, Molly	Call with C. Hayes, D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics and charge code for bankruptcy services.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Review prior emails and support to assist with lease log control for S. Nicholson (Deloitte).	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare for upcoming call with S. Nicholson (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss internal control testing/documentation and outstanding items to complete such testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes for internal control operating effectiveness documentation.	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Hays, Aaron	Document internal controls over noncontrolling interest rollforward and noncontrolling interest transfer calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss tasks for internal control documentation/outstanding items for year-end procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Document internal controls over journal entries and earnings per share operating effectiveness.	\$0.00	2.0	\$0.00
James, Kuruvilla	Call with D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
James, Kuruvilla	Review purchase process work book.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with K. James, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Keddie, Danny	Gather guidance on reporting requirements for smaller reporting companies for A. Cobb (CBL).	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes, D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics and charge code for bankruptcy services.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare assessment of going concern for Q3 2020 review of Form 10-Q.	\$0.00	1.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Korczyk, Stefanie	Call with K. James, D. Keddie, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for C MOSC LP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for MOSC OP.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers - CBL-TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare disposal testing workpaper of Hamilton joint venture 9/30/2020.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with K. James, D. Keddie, S. Korczyk, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with A. Hayes (Deloitte) to discuss tasks for internal control documentation/outstanding items for year-end procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss planning workpaper comments (quarterly Sarbanes procedures), status of planning and quarterly items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Nicholson, Sean	Perform testing on property controls year-end audit procedures.	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Nicholson, Sean	Follow-up with W Benson (CBL) on outstanding requests related to joint venture interim procedures primarily related to loan documentation for debt testing and variances for variance analysis and scoping.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 quarterly review.	\$0.00	2.7	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.2	\$0.00
Puppala, Deepesh Puppala	Import data files for CBL Q1Q3 FY20 journal entry (JE) testing data preparation.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL- Hamilton.	\$0.00	1.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL MOSC LP.	\$0.00	2.1	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL MOSC OP.	\$0.00	2.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL- TC.	\$0.00	1.9	\$0.00
11/05/2020				
Bhavana, Nadakurthi	Perform journal entry testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss internal control testing/documentation and outstanding items needed to complete such testing.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/05/2020				
Hays, Aaron	Update CBL internal control documentation and walkthrough tracker.	\$0.00	1.5	\$0.00
Hays, Aaron	Test operating effectiveness of internal controls over revenue recognition of different types of leases.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes regarding internal controls over property, plants and equipment and accounts payable.	\$0.00	3.0	\$0.00
Hays, Aaron	Email S. Nicholson, A. Meriwether (Deloitte) regarding outstanding items for internal controls and Q3 2020 work.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	1.3	\$0.00
James, Kuruvilla	Review risk assessment and trial balance.	\$0.00	2.0	\$0.00
Keddie, Danny	Review Hamilton Place risk assessments conclusions for account balances.	\$0.00	1.2	\$0.00
Keddie, Danny	Review general understanding questionnaire.	\$0.00	0.4	\$0.00
Keddie, Danny	Review process level workflows regarding planned procedures for substantive testing and risk conclusions.	\$0.00	1.0	\$0.00
Keddie, Danny	Review planning communications with governance letter.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for MOSC LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for MOSC OP.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare additions testing workpaper of Hamilton joint venture 9/30/2020.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for CBL/TC.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review design and operating effectiveness of non controlling interest and property controls.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/05/2020				
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	1.9	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss internal control testing/documentation and outstanding items needed to complete such testing.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with M. Cummings, D. Keddle, S. Korczyk, A. Meriwether and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddle (Deloitte) to discuss variance analysis for Q3 2020 quarterly review and control documentation for year-end audit procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Update status tracker file for status of various control items and assess priorities.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	1.9	\$0.00
Puppala, Deepesh Puppala	Prepare data, initial checks and recons for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	1.5	\$0.00
11/06/2020				
Bell, Caleb	Meeting with R. Preston (CBL), D. Flores, Al. Tanju, A. Cruse (Windham Brannon) to discuss internal audit (IA) testing results.	\$0.00	1.0	\$0.00
Bell, Caleb	Complete documentation and testing regarding CBL user provisioning control.	\$0.00	1.2	\$0.00
Bell, Caleb	Review internal audit's control documentation to test for control reliance.	\$0.00	1.3	\$0.00
Bhavana, Nadakurthi	Continue to perform journal entry testing.	\$0.00	1.0	\$0.00
Cummings, Molly	Review comment closure on going concern memo.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Cummings, Molly	Review comment closure on fixed asset impairment analyses for Q3 2020.	\$0.00	0.3	\$0.00
Cummings, Molly	Review the assessment of misstatement and associated control deficiencies Q3 2020.	\$0.00	0.2	\$0.00
Cummings, Molly	Review impairment COVID-19 screening results and testing Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review El Paso impairment analysis Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review legal letter responses Q3 2020.	\$0.00	0.1	\$0.00
Cummings, Molly	Review J. Statt's (Deloitte) engagement quality reviewer checklist Q3 2020.	\$0.00	0.1	\$0.00
Hays, Aaron	Test internal controls over financial reporting of revenue recognition regarding leases.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to test operating effectiveness of internal controls over revenue recognition of different types of leases.	\$0.00	3.0	\$0.00
Hays, Aaron	Close notes for documentation of internal controls over noncontrolling interest rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Close notes for documentation of internal controls over noncontrolling interest transfer calculation.	\$0.00	1.0	\$0.00
Hays, Aaron	Document procedures for operating effectiveness of internal controls over revenue recognition regarding various types of leases.	\$0.00	3.0	\$0.00
James, Kuruvilla	Review financial closing and reporting process (FCRP), fixed assets process work books.	\$0.00	1.5	\$0.00
James, Kuruvilla	Review debt and interest expenses testing.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss status of internal controls over financial reporting and weekend goals for controls to be documented.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Finalize assessment going concern for Q3 2020 review of Form 10-Q - quarterly report.	\$0.00	3.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for CBL TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing workpaper for Hamilton joint venture 9/30/2020.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review debt roll forward workpaper Hamilton joint venture 9/30/2020.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review design and operating effectiveness of investment in unconsolidated affiliate (IUA), earning per share controls.	\$0.00	2.5	\$0.00
Meriwether, Anna	Continue to review design and operating effectiveness of investment in unconsolidated affiliate (IUA), earning per share controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss status of internal controls over financial reporting and weekend goals for controls to be documented.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	2.1	\$0.00
Puppala, Deepesh Puppala	Continue to prepare data, initial checks and reconciliations for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	3.0	\$0.00
Puppala, Deepesh Puppala	Upload journal entry (JE) for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review of interest expense testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Vijayapurkar, Vallabh Chandramouli	Review debt roll forward workpaper.	\$0.00	0.2	\$0.00
11/07/2020				
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for CBL-TC.	\$0.00	2.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for MOSC OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing -MOSC LP.	\$0.00	2.6	\$0.00
11/08/2020				
Keddie, Danny	Review noncontrolling interest internal control documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounts payable invoice, revenue recognition control, accounting policy matrix internal controls documentation.	\$0.00	1.2	\$0.00
Keddie, Danny	Review variance analysis internal control documentation for by property variance analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review internal controls over property dispositions and evaluation of held for sale criteria.	\$0.00	1.1	\$0.00
Nicholson, Sean	Revenue control documentation for design and implementation of controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Document financial reporting control for design and implementation of controls.	\$0.00	1.8	\$0.00
11/09/2020				
Atkins, Barry	Plan kickoff meeting for JV's with the concurring reviewer.	\$0.00	0.4	\$0.00
Cummings, Molly	Review closed notes on Gettysburg and Laredo impairment step 1s.	\$0.00	0.3	\$0.00
Cummings, Molly	Review testing results for assets previously impaired.	\$0.00	0.2	\$0.00
Cummings, Molly	Review variance analysis for cash flows and statement of equity.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Grundberg, Ryan	Prepare impairment controls - significant risk.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes related to internal controls over accounts payable.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes for documentation of internal controls over investment in unconsolidated affiliates rollforward.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to revenue recognition with regards to Accounting Standards Codification (ASC) 842 - operating lease accounting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes related to internal controls over non-controlling interest transfer calculation and non-controlling interest rollforward.	\$0.00	3.0	\$0.00
Hays, Aaron	Prepare for meeting with M. Carrington (CBL) over committee of sponsoring organizations of the treadway commission (COSO) framework internal controls design and implementation.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Carrington (CBL) to discuss internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework implementation.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss comments on internal controls over financial reporting related to noncontrolling interest, accounts payable, financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	2.0	\$0.00
James, Kuruvilla	Prepare and call with S. Nicholson, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Keddie, Danny	Review account scoping and risk assessment documentation for mall of South Carolina Outparcel Limited Partnership and mall of South Carolina Limited Partnership.	\$0.00	0.9	\$0.00
Keddie, Danny	Draft email regarding the status of joint venture work and planning areas for review to V. Vijayapurkar (Deloitte).	\$0.00	0.2	\$0.00
Keddie, Danny	Review mortgage notes payable testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review Hamilton place mortgage notes payable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss comments on internal controls over financial reporting related to noncontrolling interest, accounts payable, financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review internal controls over real estate assets sales schedule.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Respond to L. Snodgrass (Deloitte) questions and comments on Q3 2020 evaluation of going concern.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review internal controls over revenues.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Email S. Nicholson (Deloitte) regarding questions/comments on internal controls over property dispositions.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers - MOSC OP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for - CBL-TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare depreciation testing workpaper for Hamilton joint venture 9/30/2020.	\$0.00	1.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, J. Kuruvilla and V. Vijayapurkar (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Kumar Venkatesh, Kumar Venkatesh	Update additions testing workpaper of Hamilton joint venture.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review documentation of earnings per share and earnings per share two class method controls.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	3.9	\$0.00
Nicholson, Sean	Call with J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes in property control documentation for design and implementation of controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Send out requests for substantive testing of equity and debt.	\$0.00	0.2	\$0.00
Puppala, Deepesh Puppala	Prepare Q1-Q3 2020 journal entry testing procedures memos	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpaper of Hamilton.	\$0.00	1.6	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review planning communication to those charged to governance workpaper common workpaper for 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	3.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare service tracker template, common workpaper for all 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Vijayapurkar, Vallabh Chandramouli	Prepare and call with S. Nicholson, J. Kuruvilla and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare materiality workpaper for all 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	2.0	\$0.00
11/10/2020				
Cummings, Molly	Review going concern memo.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Cummings, Molly	Review draft 2 Form 10-Q for Q32020.	\$0.00	1.5	\$0.00
Cummings, Molly	Email R. Staner (Deloitte) regarding audit quality milestone #5 deadline.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update status trackers for impairment related items.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk intent.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk intent.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment controls testing over disposition indicators.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over investments in unconsolidated affiliates rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson, A. Meriwether (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over accounts payable and invoice review process.	\$0.00	3.5	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over non-controlling interest roll forward and non-controlling interest transfer calculation.	\$0.00	3.5	\$0.00
James, Kuruvilla	Continue to review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	3.0	\$0.00
James, Kuruvilla	Review fixed assets workpapers.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment controls testing over disposition indicators.	\$0.00	0.3	\$0.00
Keddie, Danny	Review variance analysis internal control updates.	\$0.00	1.3	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Keddie, Danny	Review updates to accounts payable internal control.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes on evaluation of going concern for Q3 2020 review.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to plant property equipment workpaper rollforward Hamilton joint venture.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant property & equipment roll forward testing in working papers MOSC OP.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant property & equipment roll forward testing in working papers MOSC LP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email S. Nicholson, V. Vijayapurkar (Deloitte) with respect to information regarding few negative amounts in additions to buildings & development in-progress-insurance.	\$0.00	0.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant, property & equipment roll forward testing in working papers - CBL-TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to addition testing workpaper Hamilton joint venture.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to depreciation testing workpaper Hamilton joint venture.	\$0.00	0.2	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of investment in unconsolidated affiliate (IUA), revenue controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether, A. Hays (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Document revenue control for design and implementation of controls.	\$0.00	3.1	\$0.00
Nicholson, Sean	Continue to document revenue control for design and implementation of controls.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	2.7	\$0.00
Nicholson, Sean	Document debt control for design and implementation of controls.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Nicholson, Sean	Prepare for virtual site visits by reviewing prior year documentation by sending out discussion points to CBL property managers (various).	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with D. Keddie and A. Hays (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton property, plants and equipment testing section.	\$0.00	2.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review general understanding questioner workpaper.	\$0.00	2.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare review of information technology discussion workpaper and memo for the same.	\$0.00	1.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpapers of other JVs (MOSC LP, MOSC OP and CBL-TC).	\$0.00	4.0	\$0.00
11/11/2020				
Cummings, Molly	Review memo documenting assessment and root cause of material weakness.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	2.3	\$0.00
Hays, Aaron	Close notes related to non-controlling interest transfer calculation and non-controlling interest rollforward.	\$0.00	1.5	\$0.00
Hays, Aaron	Prepare for virtual site visit at Eastland Mall.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Hays, Aaron	Clear notes relating to documentation on internal controls over financial reporting relating to evaluation of new/modified lease agreements and revenue recognition.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), H. Simpson, C. Mitteer (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Hays, Aaron	Document internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework implementation.	\$0.00	2.0	\$0.00
Hays, Aaron	Document virtual site visit procedures.	\$0.00	2.0	\$0.00
James, Kuruvilla	Continue to review fixed assets workpapers.	\$0.00	3.0	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Meriwether, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte), T. Overley, A. Cobb (CBL) to discuss variance analysis control as part of year-end audit procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss internal controls over financial reporting for real estate asset sales schedule.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review internal controls over the fixed asset rollforward and fixed asset subledger.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with S. Nicholson, A. Meriwether, D. Keddie, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Korczyk, Stefanie	Call with D. Keddie and M. Cummings (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review responses to notes on internal controls over financial reporting (asset dispositions, gain on sale, held for sale, discontinued operations).	\$0.00	2.1	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss internal controls over financial reporting for real estate asset sales schedule.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Respond to J. Staat (Deloitte) regarding questions to draft Q3 2020 Form 10-Q.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment additions and disposal testing and depreciation testing MOSC OP.	\$0.00	1.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment additions and disposal testing for CBL-TC.	\$0.00	3.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare Plant property & equipment additions and disposal testing- MOSC LP.	\$0.00	3.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing workpaper for Hamilton place.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Nicholson, D. Keddie, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie and R. Grundberg (Deloitte), A. Cobb, A. Houghton, R. Carlton and C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of accounts payable and revenue controls.	\$0.00	3.0	\$0.00
Nicholson, Sean	Send out requests to T Overley and R Carlton (both CBL) for control testing procedures.	\$0.00	0.6	\$0.00
Nicholson, Sean	Perform testing of debt covenant control work.	\$0.00	2.9	\$0.00
Nicholson, Sean	Perform testing of property controls.	\$0.00	2.9	\$0.00
Nicholson, Sean	Follow-up on requests from the client for joint venture interim procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), H. Simpson, C. Mitteer (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes and comments in financial reporting control.	\$0.00	1.7	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform testing of debt covenant control work.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review combined audit planning and summary memorandum 2020.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with S. Nicholson, A. Meriwether, D. Keddie, S. Korczyk (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on property, plants and equipment section of Hamilton.	\$0.00	1.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on general understating questioner workpaper.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Vijayapurkar, Vallabh Chandramouli	Call with V. Kumar (Deloitte) to discuss status of planning and interim substantive procedures.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review open item list of planning workpapers.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review financial closing and reporting process (FCRP) process flow work book.	\$0.00	1.5	\$0.00
11/12/2020				
Bell, Caleb	Meeting with K. Walker (CBL), M. Harrison (CBL) to discuss results of interim testing.	\$0.00	1.0	\$0.00
Cummings, Molly	Email regarding CBL going concern memo to D. Keddie and S. Korczyk (Deloitte).	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment controls - non-intent indicators.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding control documentation for revenue controls and assess follow-up procedures.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Gu, Meg	Review general information technology controls in the first batch of workpapers.	\$0.00	1.0	\$0.00
Hays, Aaron	Close notes on documentation of internal controls over investments in unconsolidated affiliates distributions/contributions.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2020				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), T. Pierce and S. Woodard (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Hays, Aaron	Continue to document virtual site visit procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Close notes on documentation of internal controls over investments in unconsolidated affiliates roll forward.	\$0.00	3.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
James, Kuruvilla	Review treasury process work books.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with S. Korczyk, A. Meriwether, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Keddie, Danny	Review internal controls documentation for internal controls over investment in unconsolidated affiliates and noncontrolling interest.	\$0.00	1.1	\$0.00
Keddie, Danny	Review impairment indicator internal controls documentation.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review internal controls over line of credit and bond covenant compliance.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2020				
Korczyk, Stefanie	Review updated draft going concern disclosure in the Q3 Form 10-Q - quarter report.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for MOSC OP.	\$0.00	1.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment depreciation testing for CBL-TC.	\$0.00	3.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing - MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of property controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Document revenue control part of procedures to test internal controls over financial reporting.	\$0.00	2.7	\$0.00
Nicholson, Sean	Document revenue control.	\$0.00	2.7	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/12/2020

Nicholson, Sean	Document investment in unconsolidated control implementation.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), T. Pierce and S. Woodard (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Snodgrass, Lori	Review audit documentation related to Q3 conclusions related to going concern and related 10Q of FY20 disclosures.	\$0.00	1.2	\$0.00

11/13/2020

Bell, Caleb	Review information to complete report testing for reports used by the financial audit team.	\$0.00	2.6	\$0.00
Gu, Meg	Continue to review general information technology controls in the first batch of workpapers.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Hays, Aaron	Document internal controls over schedule A for equity.	\$0.00	1.0	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates contributions/distributions.	\$0.00	1.5	\$0.00
Hays, Aaron	Document internal controls over equity rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Close notes on documentation of internal controls over earnings per share.	\$0.00	3.0	\$0.00
Hays, Aaron	Document internal controls over fixed asset rollforward.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/13/2020				
Keddie, Danny	Review updated documentation for internal controls over investment in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Address notes on going concern disclosure included in the draft Q3 2020 Form 10-Q .	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC LP.	\$0.00	3.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for CBL TC.	\$0.00	3.7	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of financial reporting controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Meeting with H. Bennett to discuss process for reviewing the sales data each month as part of internal controls over financial reporting testing.	\$0.00	0.5	\$0.00
Nicholson, Sean	Meet with A. Houghton (CBL) to discuss process for reviewing future scheduled principle payments table in the footnotes of financials as part of internal controls over financial reporting testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Document revenue control as part of our procedures to test internal controls over financial reporting.	\$0.00	1.0	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00
Williams, Bryan	Review liquidity and going concern disclosure to be included in the financial statements of CBLs Q3 2020 Form 10-Q -quarter report.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/14/2020				
Cummings, Molly	Review the following internal control workpapers: income statement, entity level direct control, entity level direct control, held for sale, discontinued operations, accounts payable, non-controlling interest.	\$0.00	3.8	\$0.00
Grundberg, Ryan	Prepare impairment controls over net operating loss (NOL) indicators.	\$0.00	4.0	\$0.00
Korczyk, Stefanie	Finalize consultation on going concern for the Q3 2020 review of the Form 10-Q -quarter report.	\$0.00	0.2	\$0.00
11/16/2020				
Cummings, Molly	Call with S. Nicholson, A. Hays (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at east town mall.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with J. Waller, J. Sullivan, F. Delaney, A. Perrystein (CBL) to discuss budget reforecast at Volusia Mall.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with J. Waller, J. Sullivan, F. Delaney, A. Perrystein (CBL) to discuss budget reforecast at Eastland Mall.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Update and plan schedule for budgeting calls.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Prepare impairment controls - non intent indicators.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Document budget control operating effectiveness based on reforecast meetings.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes relating to internal controls over investments in unconsolidated affiliates' rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to prepare for property level budget meetings at Brookfield Square Properties, performed as part of budget control testing.	\$0.00	0.2	\$0.00
Hays, Aaron	Document internal controls over the committee of sponsoring organizations of the treadway commission (COSO) framework implementation by CBL.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over schedule A report that relates to shares outstanding for CBL.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over equity rollforward.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at Brookfield Square Properties.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Hays, Aaron	Call (partial) with M. Cummings, S. Nicholson (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at east town mall.	\$0.00	0.8	\$0.00
James, Kuruvilla	Review deferred leasing cost workpapers.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review internal controls over financial reporting for impairment indicators - including indicators related to market, debt, repositioning.	\$0.00	1.2	\$0.00
Keddie, Danny	Review internal controls over financial reporting related to investments in unconsolidated affiliates.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation of process level workbooks for the joint ventures.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review internal controls over line of credit and bond covenant compliance.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review operating effectiveness of Investment in unconsolidated affiliate controls.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Nicholson, Sean	Address notes on testing of investment in unconsolidated affiliates control in relation to our internal control testing.	\$0.00	0.9	\$0.00
Nicholson, Sean	Test financial reporting control in relation to internal control testing.	\$0.00	2.4	\$0.00
Nicholson, Sean	Email evidence for debt testing of Hamilton Place Operating Partnership to V Kumar (Deloitte) for their review in debt testing procedures.	\$0.00	0.1	\$0.00
Nicholson, Sean	Review prior year documentation for budget control testing in relation to budget meetings with the client.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare for upcoming status call by review notes across controls to prepare a request list as well as questions for team.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at Brookfield Square Properties.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to prepare for property level budget meetings at Brookfield Square Properties, performed as part of budget control testing.	\$0.00	0.2	\$0.00
Suryateja, D	Assign report check to the USI team and handle pre and post report check.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue and accounts receivable - process flow workpaper.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review fixed asset and tenant improvement - process flow workpaper.	\$0.00	1.7	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt and cash - process flow workpaper.	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Vijayapurkar, Vallabh Chandramouli	Review accounts payable and OpEx - process flow workpaper.	\$0.00	2.4	\$0.00
11/17/2020				
Bell, Caleb	Address notes from interim workpapers.	\$0.00	2.8	\$0.00
Bell, Caleb	Complete informational documents for the information technology audit file.	\$0.00	1.6	\$0.00
Cummings, Molly	Review internal controls design and implementation and operational effectiveness testing for impairment indicators debt and repositioning as well as investment in unconsolidated affiliates.	\$0.00	1.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Cummings, Molly	Review planning workpapers (general understanding questionnaire and process level workbooks for financial closing and reporting process, treasury, purchase to pay) associated with mall of South Carolina.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with R. Grundberg (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing in relation to testing of internal control.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Houghton, S. Bailey, A. Head, B. Gaffney (CBL) to discuss property level budgets at Northpark mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment indicator control questions.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Grundberg, Ryan	Prepare for upcoming call with M. Cummings (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Call with M. Cummings (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing in relation to testing of internal control.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with K. Jackson, L. Johnson, D. Hocker, R. Owens, A. Perrystein (CBL) to discuss property level budgets at Old Hickory Mall, performed as part of budget control testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address notes on impairment controls.	\$0.00	1.5	\$0.00
Gu, Meg	Review general information technology controls workpapers.	\$0.00	1.5	\$0.00
Hays, Aaron	Call with K. Russell, G. Biastock (CBL) to perform a virtual site visit at SouthPark mall as part of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Hays, Aaron	Document site visit at SouthPark mall.	\$0.00	3.0	\$0.00
Hays, Aaron	Document internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework controls implementation.	\$0.00	3.0	\$0.00
Hays, Aaron	Close notes relating to internal controls over the detailed property/fixed asset rollforward.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Houghton, A. Head and L. Farren (CBL) to discuss property level budgets at Mayfair Town Center, performed as part of budget control testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Houghton, A. Head, S. Bailey, B. Gaffney (CBL) to discuss property level budgets at Northpark mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Houghton, L. Swagner, R. Owens, S. Dunham, (CBL) to discuss property level budgets at Meridian Mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Email V. Vijayapurkar (Deloitte) regarding debt testing procedures for year-end joint ventures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on internal controls over financial reporting.	\$0.00	0.4	\$0.00
Keddie, Danny	Review documentation of debt testing for joint ventures as of 9/30/2020.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review internal controls over the schedule of future principal payments as disclosed in CBL's quarterly and annual 10-Q/10-K filings.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Korczyk, Stefanie	Review responses notes on internal controls over financial reporting (fixed asset rollforward, fixed asset subledger).	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review operating effectiveness of investment in unconsolidated affiliate controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review operating effectiveness of property existence and rollforward controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness of controls over financial reporting.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Houghton, S. Bailey and D. Hocker (CBL) to discuss property level budgets at Cherryvale Mall, performed as part of budget control testing for internal controls.	\$0.00	0.9	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/17/2020

Nicholson, Sean	Document financial reporting control for testing of the client's tie out procedures, used for testing of internal controls over financial reporting.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to document financial reporting control for testing of the client's tie out procedures, used for testing of internal controls over financial reporting.	\$0.00	1.6	\$0.00
Nicholson, Sean	Call with S. Bailey, A. Houghton, A. Head and B. Gaffney (CBL) to discuss property level budgets at South County Mall, performed as part of budget control testing for internal controls.	\$0.00	0.5	\$0.00
Nicholson, Sean	Document liquidity control testing in relation to testing of internal controls over financial reporting.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with A. Houghton (CBL) to discuss property level budgets at Meridian Mall, performed as part of budget control testing for internal controls.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpaper of CBL TC, Hamilton, MOSC LP and MOSC OP.	\$0.00	4.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review property testing work paper of Hamilton, MOSC OP and MOSC LP.	\$0.00	3.2	\$0.00

11/18/2020

Atkins, Barry	Plan kickoff meeting for JV's with the concurring reviewer.	\$0.00	0.1	\$0.00
Bell, Caleb	Call with D. Keddle, S. Korczyk (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Cummings, Molly	Review scoping for Mall of South Carolina LP and Mall of South Carolina OP, note closure on scoping for CBL T-C, LLC (T-C is legal entity name).	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Cummings, Molly	Call with D. Keddle (Deloitte) to discuss updates for the plan for review of internal controls.	\$0.00	0.4	\$0.00
Cummings, Molly	Review internal controls related to internal audit, nonconsolidated affiliates, financial reporting income statement, sales indicator control, market indicator control.	\$0.00	1.7	\$0.00
Cummings, Molly	Review debt and interest expense testing for Hamilton Place.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare impairment controls related to impairment.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to impairment.	\$0.00	1.0	\$0.00
Hays, Aaron	Document site visit at Valley view mall.	\$0.00	1.8	\$0.00
Hays, Aaron	Call with K. Cole, D. Modney (CBL) to perform a virtual site visit at Valley view mall as part of testing of internal controls over financial reporting.	\$0.00	1.6	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Korczyk (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to internal control testing over property rollforward/fixed assets.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
James, Kuruvilla	Review straight line rental revenue testing workpapers.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
James, Kuruvilla	Call with D. Keddie, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Clear notes for risk assessment scoping and debt testing for joint ventures.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss updates for the plan for review of internal controls.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with C. Bell, S. Korczyk (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with K. James, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on internal controls over financial reporting for financial statement reporting controls.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation on impairment indicators for developments and asset groupings.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with C. Bell and D. Keddie (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with A. Meriwether and A. Hays (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Email M. Cummings (Deloitte) regarding testing of design and implementation of internal controls over financial reporting.	\$0.00	0.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement and substitute rent recalculation.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with K. James, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call A. Hays, S. Korczyk (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with K. James, D. Keddie, K. Venkatesh, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review operating effectiveness of financial reporting controls related to equity.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review design and operating effectiveness of revenue controls (lease log review).	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare design and implementation of accounts receivable controls over tenant collectability.	\$0.00	3.0	\$0.00
Nicholson, Sean	Update documentation of revenue controls based on support received.	\$0.00	1.5	\$0.00
Nicholson, Sean	Perform documentation of financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Generate consolidated list of outstanding items from the client.	\$0.00	0.9	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/18/2020

Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Meeting with A. Cobb (CBL) regarding procedures for financial reporting controls.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Houghton, C. Alcones (CBL) to discuss process for the fair value of debt preparation.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton fixed asset testing section.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton debt testing.	\$0.00	1.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt interest testing 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on process flow work papers.	\$0.00	2.5	\$0.00

11/19/2020

Grundberg, Ryan	Call with D. Keddle (Deloitte) to discuss impairment control status including control over the other than temporary impairment analysis.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton, F. Delaney and J. Smajda (CBL) to discuss property level budgets at Westmoreland Mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	1.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/19/2020

Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Document budget control operating effectiveness based on reforecast meetings.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over unconsolidated affiliates' distributions/contributions.	\$0.00	2.0	\$0.00
Hays, Aaron	Document procedures for testing of internal controls over fixed assets.	\$0.00	1.0	\$0.00
Hays, Aaron	Document mall site visits' procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates' distributions/contributions.	\$0.00	2.0	\$0.00
Hays, Aaron	Document controls over journal entry approval.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over equity processes.	\$0.00	1.3	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Keddie, Danny	Review note closure for risk assessment documentation for mall of South Carolina operating partnership.	\$0.00	0.3	\$0.00
Keddie, Danny	Review equity controls over financial reporting including equity roll forward, earnings per share.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with A. Houghton, F. Delaney, J. Smadja (CBL) to discuss property level budgets at Stroud Mall, performed as part of budget control testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Update documentation regarding questions to be asked of control owners regarding impacts of COVID 19.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment control status including control over the other than temporary impairment analysis.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over footnote disclosures and fixed assets.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Prepare estimate at completion form for CBL 2020 engagement economics.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with A. Houghton, F. Delaney, J. Smajda (CBL) to discuss property level budget at York Galleria, performed as part of budget control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss internal controls over fixed assets.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review internal controls over accounts receivable (specifically the reconciliation of accounts receivable subledger to general ledger).	\$0.00	0.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue including Covid abatement and substitute rent recalculation.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments in tickmarks tab.	\$0.00	1.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Pull data for revenue testing of Hamilton joint venture.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for MOSC LP .	\$0.00	3.9	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss daily goals and questions of testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Meriwether, Anna	Review operating effectiveness of controls over financial reporting and the 10-Q -quarter report- tie out.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes over design and operating effectiveness of revenue controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss status of internal control testing.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to perform documentation of financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with F. Delaney, A. Perrystein, J. Smajda and E. Griffith (CBL) to discuss property level budgets at Monroeville mall, performed as part of budget control testing for internal controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss status of internal control testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss daily goals and questions of testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Update documentation of journal entry controls based on support received.	\$0.00	3.6	\$0.00
Nicholson, Sean	Continue to update documentation of revenue controls based on support received.	\$0.00	1.7	\$0.00
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.4	\$0.00
11/20/2020				
Bell, Caleb	Prepare workpapers for the FY20 audit.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte), T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes over documentation of controls over journal entry testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Document internal controls over fixed assets.	\$0.00	1.5	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to internal controls over investments in unconsolidated affiliates' contributions/distributions.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes relating to equity related controls.	\$0.00	3.5	\$0.00
James, Kuruvilla	Review combined audit planning and summary memo.	\$0.00	1.0	\$0.00
Keddie, Danny	Review internal control documentation for contributions and distributions.	\$0.00	0.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/20/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for CBL/T-C, LLC joint venture.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes for controls over testing of design and operating effectiveness of journal entries.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to prepare design and implementation of accounts receivable controls over tenant collectability.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte), T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to update documentation of journal entry controls based on support received.	\$0.00	1.6	\$0.00
Nicholson, Sean	Update outstanding items list for CBL. Follow-up on requests outstanding related to internal controls over financial reporting.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare for call with T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to update documentation of revenue controls based on support received.	\$0.00	1.2	\$0.00
Nicholson, Sean	Perform documentation of financial reporting controls.	\$0.00	2.1	\$0.00
Nicholson, Sean	Follow-up of joint venture requests for revenue interim testing.	\$0.00	0.6	\$0.00
11/21/2020				
Grundberg, Ryan	Address notes on impairment controls.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/T-C, LLC joint venture.	\$0.00	4.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments in tickmarks tab.	\$0.00	3.9	\$0.00
11/22/2020				
Grundberg, Ryan	Prepare impairment controls - non intent indicators.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare impairment controls related to fixed asset impairment- fair value analyses	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment- fair value analyses	\$0.00	2.5	\$0.00
11/23/2020				
Grundberg, Ryan	Prepare impairment controls - fair value calculation.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - fair value calculation.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	3.8	\$0.00
Hays, Aaron	Clear notes relating to investment in unconsolidated affiliates' contributions/distributions.	\$0.00	2.0	\$0.00
James, Kuruvilla	Review of combined audit planning and summary memo.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment recoverability controls.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review internal controls over the quarterly analysis of projected liquidity.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Review internal control over the calculation and disclosure of the fair value of debt.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review responses to the questions/comments on internal controls over the quarterly analysis of projected liquidity.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/T-C, LLC joint venture.	\$0.00	3.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/23/2020				
Kumar Venkatesh, Kumar Venkatesh	Test other adjustments.	\$0.00	3.7	\$0.00
Meriwether, Anna	Email V. Vijayapurkar (Deloitte) regarding status of joint venture audits and revenue testing questions.	\$0.00	1.2	\$0.00
Meriwether, Anna	Prepare record of issuance for 10-Q filing.	\$0.00	3.1	\$0.00
Meriwether, Anna	Clear notes for financial reporting controls related to equity.	\$0.00	2.9	\$0.00
Nicholson, Sean	Address notes on documentation of financial reporting controls.	\$0.00	3.7	\$0.00
Nicholson, Sean	Address notes on documentation of debt controls.	\$0.00	3.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt testing section - interim - MOSC LP, MOSC OP and CBL-TC.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding the day's plan.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding closing notes for process flow workpaper.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on process flow work books.	\$0.00	2.5	\$0.00
11/24/2020				
Grundberg, Ryan	Address impairment control notes.	\$0.00	4.0	\$0.00
Hays, Aaron	Document internal controls over journal entry approval.	\$0.00	3.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss status of internal control testing and discuss process and status of journal entry control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Review revenue risk assessment memo.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Email J. Staat and T. Stiffler (Deloitte) on engagement quality review process for remaining items in 2020 audit.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/24/2020				
Korczyk, Stefanie	Review responses to the questions/comments on internal controls over the disclosure of fair value of debt.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	2.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/TC.	\$0.00	3.8	\$0.00
Meriwether, Anna	Review design and operating effectiveness of investment in unconsolidated affiliate controls.	\$0.00	3.1	\$0.00
Meriwether, Anna	Review design and operating effectiveness of lease log review control.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review design and implementation documentation for journal entry controls.	\$0.00	2.9	\$0.00
Nicholson, Sean	Continue to address notes on documentation of financial reporting controls.	\$0.00	2.3	\$0.00
Nicholson, Sean	Document generally accepted accounting principles checklist control over financial reporting.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to document revenue control for lease log review.	\$0.00	2.4	\$0.00
11/25/2020				
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	3.3	\$0.00
James, Kuruvilla	Continue to review information technology (IT) specialist discussion workpapers.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for MOSC LP.	\$0.00	3.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	3.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/25/2020				
Meriwether, Anna	Review design and operating effectiveness of financial reporting controls related to the tie-out and generally accepted accounting principles checklist.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare design and operating effectiveness of accounts receivable collectability and cash application.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on documentation of debt controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Document revenue control for lease log review.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss status of internal control testing and discuss process and status of journal entry control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
11/26/2020				
James, Kuruvilla	Review services tracker form for FY2020 joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue of Mosc LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue of MOSC OP.	\$0.00	2.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	3.7	\$0.00
11/28/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue MOSC OP.	\$0.00	3.8	\$0.00
11/30/2020				
Cummings, Molly	Review CBL impairment controls development indicators and undiscounted cash flows.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Update control and interim trackers for impairment items.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Grundberg, Ryan	Call with A. Meriwether, S. Korczyk, D. Keddie, S. Nicholson and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) with development indicator control questions.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare 3-week plan for impairment work related to controls and impairment fair value calculations.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Email S. Korczyk (Deloitte) regarding FY2020 engagement quality control reviewer items.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare impairment narrative using updates from client in current year.	\$0.00	2.0	\$0.00
Gu, Meg	Clear general information technology control notes in the first batch of workpapers.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with B. Lockert (CBL) to perform virtual site visit as part of rent roll testing procedures of Hamilton Place mall.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Hays, Aaron	Clear notes related to internal controls over earnings per share.	\$0.00	4.2	\$0.00
Hays, Aaron	Document internal controls over journal entry approval.	\$0.00	1.5	\$0.00
Hays, Aaron	Document Hamilton Place mall virtual site visit procedures.	\$0.00	0.5	\$0.00
James, Kuruvilla	Review information technology (IT) specialist discussion workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Review documentation of impairment indicators due to net operating income declines for internal controls.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Keddie, Danny	Review documentation of internal controls over the tie out of financial statements and disclosures.	\$0.00	1.2	\$0.00
Keddie, Danny	Review documentation of internal controls over impairment journal entries.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation for review of appraisal and fair value calculation for internal controls over financial reporting.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Meriwether, A. Hayes (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email M. Cummings and D. Keddie (Deloitte) to discuss status of priority engagement workpapers and upcoming internal milestones.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with S. Nicholson, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Rollforward of excel template for tracking population of engagement workpapers requiring engagement quality control review.	\$0.00	2.1	\$0.00
Korczyk, Stefanie	Email D. Keddie (Deloitte) regarding bankruptcy updates and plan for remainder of interim testing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Submit request for consultation with national office attest risk management group regarding the CBL's trading activity.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP .	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, S. Korczyk (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable aging controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Keddie, A. Hayes (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Nicholson, Sean	Document control for debt to gain coverage over the operating effectiveness of debt controls.	\$0.00	3.9	\$0.00
Nicholson, Sean	Document control for financial reporting to gain coverage over the operating effectiveness of financial reporting controls.	\$0.00	0.2	\$0.00
Nicholson, Sean	Document control for revenue to gain coverage over the operating effectiveness of revenue controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with S. Korczyk, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Plan project for the upcoming week for team members.	\$0.00	0.7	\$0.00
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue testing MOSC LP and MOSC OP.	\$0.00	5.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding the status of joint venture audits and plan for 11/30/2020.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding revenue testing open item list.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on combined audit planning/summary memorandum for FY2020 joint venture audits.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.4	\$0.00
12/01/2020				
Cummings, Molly	Review CBL controls - fair value debt.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss CBL engagement staffing and other engagement status items.	\$0.00	0.5	\$0.00
Cummings, Molly	Review interest expense testing of Mall of South Carolina LP and Mall of South Carolina OP and CBL T-C, LLC (T-C is legal entity name).	\$0.00	0.4	\$0.00
Cummings, Molly	Review interest expense testing of Hamilton Place.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Compile impairment narrative and control questions for A. Cobb, A. Houghton (CBL).	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over earnings per share calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes of internal controls related to review of fixed asset rollforward schedule.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson, A. Meriwether (partial) (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Hays, Aaron	Document site visit procedures.	\$0.00	1.4	\$0.00
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss journal entry approval and earnings per share internal controls over financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Close notes on fixed assets rollforward workpapers.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/01/2020				
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss CBL engagement staffing and miscellaneous questions on engagement status.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss journal entry approval and earnings per share internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Research requirements for re-measurement of incremental borrowing rate under leases guidance.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review CBL's internal controls over the posting of journal entries.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over going concern, fixed assets, debt, revenues.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss CBL engagement staffing and other engagement status items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss CBL engagement staffing and miscellaneous questions on engagement status.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document design and implementation for accounts receivable problem tenant controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.1	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for financial reporting equity controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare accounts receivable process flow and narrative.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

12/01/2020

Nicholson, Sean	Send out requests for lease agreements and payment support for revenue testing	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare documentation of disclosure and financial reporting controls for review.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with A. Hays and A. Meriwether (partial) (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Meeting with J. Cope (CBL) to discuss process for revenue controls and answer questions on control documentation.	\$0.00	0.2	\$0.00
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	2.1	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton and TC revenue testing workpaper.	\$0.00	5.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) with the plan for audit workpapers to be completed during the work day.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on debt testing section.	\$0.00	2.0	\$0.00

12/02/2020

Bell, Caleb	Address notes for interim Passwords and UltiPro risk associated with information technology (IT) workpapers.	\$0.00	3.6	\$0.00
Bell, Caleb	Prepare evidence requests for year-end general information technology control testing.	\$0.00	3.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss year-end risk assessment updates related to the going concern assumption.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review prior period archived audit files for journal entry topside entry control.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding documentation of the tie out control.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether, S. Nicholson (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes relating to internal controls over fixed asset rollforward review procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to equity and earnings per share internal control documentation.	\$0.00	1.0	\$0.00
Hays, Aaron	Document testing existence/completeness of rent rolls via virtual site visit procedures.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over fixed asset verifications.	\$0.00	2.6	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates' contributions.	\$0.00	0.6	\$0.00
Hays, Aaron	Update documentation of internal controls over journal entry approval.	\$0.00	2.5	\$0.00
James, Kuruvilla	Review OpEx testing workpapers.	\$0.00	1.0	\$0.00
James, Kuruvilla	Call with S. Nicholson, A. Meriwether, D. Keddie, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Keddie, Danny	Call with S. Nicholson, A. Meriwether, K. Venkatesh, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Keddie, Danny	Review earnings per share internal controls documentation.	\$0.00	0.9	\$0.00
Keddie, Danny	Review base rental revenue testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Review available for sale internal controls documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Nicholson, A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review CBL's internal controls over assessment of collectability of tenant receivables.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over journal entries.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare memo documenting the engagement team's year-end risk assessment updates related to the going concern assumption.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes and D. Dreyovich (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss year-end risk assessment updates related to the going concern assumption.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare revenue testing working paper for Hamilton Place joint venture.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, A. Meriwether, D. Keddie, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue CBL/TC.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document design and implementation for accounts receivable cash application controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, D. Keddie, K. Venkatesh, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for cash flow and investment in unconsolidated affiliate (IUA) cash flow controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with D. Keddie, S. Nicholson, A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Nicholson, Sean	Address notes on documentation of disclosure risk assessment work.	\$0.00	1.8	\$0.00
Nicholson, Sean	Address notes on documentation of marketable securities controls work.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes in documentation of journal entry controls.	\$0.00	4.2	\$0.00
Nicholson, Sean	Call with D. Keddie, A. Meriwether and A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, K. Venkatesh and J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	3.7	\$0.00
12/03/2020				
Bell, Caleb	Address notes for interim workpapers.	\$0.00	3.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Cummings, Molly	Review CBL controls workpapers - 4 journal entry controls and controls over investments of unconsolidated affiliates.	\$0.00	2.0	\$0.00
Cummings, Molly	Review required consultation checklist.	\$0.00	0.3	\$0.00
Cummings, Molly	Review public company accounting oversight board efficacy workbooks.	\$0.00	0.2	\$0.00
Cummings, Molly	Review disclosure risk assessment.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss open items related to the developments indicator impairment control and status of remaining impairment controls.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over review of earnings per share.	\$0.00	2.2	\$0.00
Hays, Aaron	Document internal controls over review of journal entries.	\$0.00	1.6	\$0.00
Hays, Aaron	Document internal controls over review of investment in unconsolidated affiliates' cash flow analysis.	\$0.00	2.0	\$0.00
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), A. Houghton (CBL) to discuss outstanding items for testing of internal controls over financial reporting of journal entries.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss open items related to the developments indicator impairment control and status of remaining impairment controls.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on disclosure risk assessment, available for sale securities internal controls, financial statement tie out.	\$0.00	0.6	\$0.00
Keddie, Danny	Review audit quality milestone documentation.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss questions related to the design and implementation of accounts receivable controls over collectability.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Document the engagement team's consideration of required consultations under the auditing and independence standards.	\$0.00	1.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare revenue testing workpaper for Hamilton place joint venture including modifications to tickmarks tab.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to prepare revenue testing workpaper for Hamilton place joint venture including modifications to tickmarks tab.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue CBL/TC other adjustments in tickmark tab.	\$0.00	1.2	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss questions related the design and implementation of accounts receivable controls over collectability.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare design and operating effectiveness of accounts controls over collectability.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on documentation of going concern controls work.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to address notes on documentation of disclosure risk assessment work.	\$0.00	1.4	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Nicholson, Sean	Control documentation for budgeting to gain coverage over the operating effectiveness of budgeting controls.	\$0.00	1.3	\$0.00
Nicholson, Sean	Control documentation for revenue to gain coverage over the operating effectiveness of revenue controls.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), A. Houghton (CBL) to discuss outstanding items for testing of internal controls over financial reporting of journal entries.	\$0.00	0.4	\$0.00
Reddy, Nimmala Srikanth	Perform journal entry testing.	\$0.00	4.0	\$0.00
12/04/2020				
Cummings, Molly	Email W. Herman, B. Williams, L. Snodgrass, E. Bozeman, J. Brock (Deloitte) regarding periodic client continuation discussions.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss testing procedures over current year impairment fair value appraisal calculations on Burnsville, Monroeville, Asheville.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions arising about administrative items relating to the year-end audit.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare impairment fair value appraisal documentation	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls of review over investment in unconsolidated affiliates' cash flows.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2020				
Hays, Aaron	Continue to document testing existence/completeness of rent rolls via virtual site visit procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Document internal controls over cash flow analysis.	\$0.00	3.1	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions arising about administrative items relating to the year-end audit.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss testing procedures over current year impairment fair value appraisal calculations on Burnsville, Monroeville, Asheville.	\$0.00	0.8	\$0.00
Keddie, Danny	Email V. Vijayapurkar (Deloitte) regarding process flow comments and risk assessment questions.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss going concern control documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss year end plans for auditing in remote working environment and status of internal controls documentation and interim substantive testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review real estate assets property testing documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review internal controls documentation for investment in unconsolidated affiliates cash flow analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Continue to review the CBL's internal controls over assessment of collectability of tenant receivables.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss year end plans for auditing in remote working environment and status of internal controls documentation and interim substantive testing.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.5	\$0.00
Meriwether, Anna	Close notes for accounts receivables review of collectability.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for financial reporting going concern disclosure controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare lease modification questions and answers controls design and operating effectiveness.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in documentation of journal entry controls.	\$0.00	1.8	\$0.00
Nicholson, Sean	Address notes in narrative documentation.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare going concern control assessment.	\$0.00	3.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss going concern control documentation.	\$0.00	0.5	\$0.00
Reddy, Nimmala Srikanth	Continue to perform journal entry testing.	\$0.00	1.0	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	1.1	\$0.00
12/05/2020				
Grundberg, Ryan	Continue to prepare impairment fair value appraisal documentation	\$0.00	1.8	\$0.00
12/06/2020				
Keddie, Danny	Review documentation of internal controls over statement of cash flows.	\$0.00	0.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/07/2020				
Cummings, Molly	Meeting with S. Korczyk, A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Cummings, Molly	Review internal controls related to 10Q 2020 tie out, generally accepted accounting checklist, accounting policy matrix, accounting standards codification 842 - operating lease accounting vs. 606 - revenue recognition.	\$0.00	2.0	\$0.00
Keddie, Danny	Meeting with M. Cummings, S. Korczyk and A. Meriwether (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation for fixed asset process.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review internal control over management's review of the going concern disclosures within the quarterly filings on Form 10-Q or 10-K.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Meeting with M. Cummings, A. Meriwether, D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - Mosc-LP-JV testing tab.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - Mosc-OP-JV.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - tickmarks tab.	\$0.00	1.0	\$0.00
Meriwether, Anna	Close notes on journal entry internal controls documentation.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/07/2020				
Meriwether, Anna	Close notes on accounts receivable collectability internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on audit quality milestone 5 tab and internal control efficiency.	\$0.00	2.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings, S. Korczyk and D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Meriwether, Anna	Meeting with A. Cobb (CBL) to discuss outstanding items related to internal control.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity testing workpaper - Hamilton and TC.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity testing workpaper - MOSC LP and MOSC OP.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) with the plan for audit workpapers to be completed during the work day.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on CBL- TC and Hamilton's risk assessment workpaper.	\$0.00	2.0	\$0.00
12/08/2020				
Cummings, Molly	Call with D. Keddie and S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Cummings, Molly	Review going concern internal control documentation.	\$0.00	0.4	\$0.00
James, Kuruvilla	Review OpEx testing workpapers.	\$0.00	1.5	\$0.00
Keddie, Danny	Prepare for discussion with CBL regarding year end impairment, disclosure considerations.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation for Hamilton place risk assessment.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/08/2020				
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable working paper, Hamilton place-joint venture.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform uncollectable-accounts receivable for CBL/TC-JV and MOSC-LP JV.	\$0.00	3.6	\$0.00
Meriwether, Anna	Close notes on accounts receivable problem tenant internal control documentation.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close accounts receivable notes and update control documentation examples related to the accounts receivable and bad debt reconciliation.	\$0.00	4.0	\$0.00
Stiffler, Tommy	Email D. Keddie (Deloitte) regarding impairment process and review of impairment internal controls over financial reporting.	\$0.00	0.2	\$0.00
12/09/2020				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with D. Keddie and S. Korczyk (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2020				
James, Kuruvilla	Email V. Vijayapurkar, B. Venkatesh (Deloitte) regarding primary review of OpEx testing workpapers.	\$0.00	0.5	\$0.00
Keddie, Danny	Gather documentation and guidance from real estate roadshow to share with CBL accounting personnel and engagement team including valuation trends.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Nicholson, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over accounts receivable collectability.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie and R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare selections list for each JV (MOSC LP, MOSC OP, CBL/TC and raise the request to the client to provide with lease agreements for the selections made.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2020				
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, D. Keddie (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email S. Nicholson, D. Keddie, V. Vijayapurkar (Deloitte) regarding status of interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing MOSC OP.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing for CBL/TC.	\$0.00	2.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing of MOSC LP.	\$0.00	1.5	\$0.00
Meriwether, Anna	Document accounts receivable cash application control design and implementation.	\$0.00	4.0	\$0.00
Meriwether, Anna	Create accounts receivable process flow chart and link risks and controls within process.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with D. Keddie, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
12/10/2020				
Bell, Caleb	Prepare documentation for year-end audit walkthroughs.	\$0.00	1.1	\$0.00
Cummings, Molly	Review controls over interest expense and accrued interest.	\$0.00	0.4	\$0.00
Cummings, Molly	Review CBL controls over accounts receivable.	\$0.00	0.6	\$0.00
Cummings, Molly	Review CBL controls over debt rollforward.	\$0.00	0.5	\$0.00
Cummings, Molly	Review controls over line of credit.	\$0.00	0.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2020				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss required consultation related to the CBL's trading over the counter market.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Cummings, Molly	Review controls of principal payments of debt.	\$0.00	0.3	\$0.00
Gu, Meg	Clear general information technology control notes.	\$0.00	1.0	\$0.00
James, Kuruvilla	Review cash testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss straight line rent considerations for lease modifications.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte), A. Houghton, J. Khalili and G. Gibson (CBL) to discuss year end budget process and current status of the budgets for 2021.	\$0.00	0.6	\$0.00
Keddie, Danny	Review documentation for 9/30/2020 debt testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss required consultation related to the CBL's trading over the counter market.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2020				
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - Update completeness tab.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update tenants reimbursements.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document accounts receivable and revenue narrative and link risks and controls within process.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document AR8, design and implementation of control over the assessment of lease modification based on the guidance of Accounting Standard Codification (ASC) 842 - lease accounting - and Financial Accounting Standards Board.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte), A. Houghton, J. Khalili and G. Gibson (CBL) to discuss year end budget process and current status of the budgets for 2021.	\$0.00	0.6	\$0.00
Sanghvi, Jiten	Call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
12/11/2020				
Bell, Caleb	Finalize interim general information technology control testing workpapers.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare evidence requests and documentation for year-end testing.	\$0.00	2.4	\$0.00
Cummings, Molly	Meeting with A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00
Cummings, Molly	Draft talking points for conversation with L. Champan (CBL Audit Committee Chair).	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

12/11/2020

Cummings, Molly	Email L. Snodgrass (Deloitte) regarding bullet points of communication to the Audit Committee Chair (L. Chapman) regarding subpoena.	\$0.00	0.4	\$0.00
Cummings, Molly	Email B. Williams, L. Snodgrass, J. Treiber, E. Burns, S. Foley (Deloitte) regarding professional practice matters associated with CBL.	\$0.00	0.5	\$0.00
Keddie, Danny	Meeting with M. Cummings and A. Meriwether (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss straight line rent considerations for lease modifications.	\$0.00	0.1	\$0.00
Meriwether, Anna	Continue to document accounts receivable and revenue narrative and link risks and controls within process.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document design and implementation of control over the assessment of lease modification based on the guidance of Accounting Standard Codification (ASC) 842 - lease accounting - and Financial Accounting Standards Board.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00

12/14/2020

Bell, Caleb	Prepare year-end requests and issue the requests via Deloitte Connect.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare for additional year-end control walkthroughs for the network layer.	\$0.00	1.0	\$0.00
Bell, Caleb	Prepare documentation for year-end control testing.	\$0.00	2.5	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/14/2020				
Bell, Caleb	Call with A. Hardin and C. Ratcliff (CBL) to discuss year-end walk through of the network layer and controls surrounding it.	\$0.00	1.0	\$0.00
Cummings, Molly	Meeting with A. Meriwether (Deloitte) to discuss review notes on accounts receivable collectability and problem tenants control documentation.	\$0.00	0.5	\$0.00
Cummings, Molly	Meeting with A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Research guidance related to information provided by testing on public jobs.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Burnsville center assumptions summary workpaper.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 - Burnsville center assumptions summary workpaper.	\$0.00	2.9	\$0.00
James, Kuruvilla	Review cash testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with M. Cummings and A. Meriwether (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Revise population and recalculate sample size in uncollectable working paper.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document accounts receivable process flow diagram, linking risks and controls.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/14/2020				
Meriwether, Anna	Close notes on accounts receivable - evaluation of tenant accounts receivable - collectability internal controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings (Deloitte) to discuss notes on accounts receivable collectability and problem tenants control documentation.	\$0.00	0.5	\$0.00
Meriwether, Anna	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Staat, Jeff	Review required workpapers for year-end audit.	\$0.00	1.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue testing - Hamilton.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare list of open items to send to the US engagement team (A Meriwether, S Nicholson) related to outstanding audit requests with the client	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding uncollectable revenue testing.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on CBL- TC and Hamilton's risk assessment workpaper.	\$0.00	3.5	\$0.00
12/15/2020				
Bell, Caleb	Prepare for additional year-end control walkthroughs for the database layer.	\$0.00	1.6	\$0.00
Bell, Caleb	Call with S. Arndt (CBL) to discuss year-end walkthrough of the Yardi database.	\$0.00	0.8	\$0.00
Cummings, Molly	Review testing of internal controls over existence of property, plant and equipment.	\$0.00	0.6	\$0.00
Cummings, Molly	Review testing of internal controls in revenue.	\$0.00	1.0	\$0.00
Cummings, Molly	Review testing of internal controls over property, plant and equipment rollforward.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/15/2020				
Cummings, Molly	Call with C. Hayes, D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address comments within Burnsville step 2 workpapers arising from meeting with D. Keddie (Deloitte).	\$0.00	2.1	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss Burnsville center step 2 impairment testing questions.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Burnsville center findings exhibit workpaper.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 - Burnsville center findings exhibit workpaper.	\$0.00	0.6	\$0.00
Gupta, Neha	Perform journal entry testing.	\$0.00	4.0	\$0.00
James, Kuruvilla	Review equity testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss Burnsville center step 2 impairment testing questions.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes, D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with V. Vijayapurkar (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on investment in unconsolidated affiliate (IUA) cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document revenue and accounts receivable narrative, linking risks and controls.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/15/2020				
Stiffler, Tommy	Review impairment control workpapers.	\$0.00	3.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare revenue risk assessment memo- interim.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Draft email to share the status of the joint ventures to D. Keddie, K. Venkatesh (Deloitte).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on MOSC LP and MOSC OP's risk assessment workpaper.	\$0.00	3.4	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00
12/16/2020				
Bell, Caleb	Prepare for the year-end control walkthroughs of application controls.	\$0.00	2.0	\$0.00
Bell, Caleb	Call with M. Capezzone (CBL) to discuss year-end walkthrough of application controls.	\$0.00	0.9	\$0.00
Bell, Caleb	Call with T. Walker (CBL) to discuss year-end walkthrough of user provisioning and terminations process.	\$0.00	0.7	\$0.00
Bell, Caleb	Call with A. Cobb (CBL) to discuss year-end walkthrough of controls over the Chatham application.	\$0.00	0.7	\$0.00
Cummings, Molly	Review closed notes on accounts receivable controls.	\$0.00	0.3	\$0.00
Cummings, Molly	Review Hamilton place risk assessment, pay to order process workbook, fixed assets process workbook.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Monroeville assumptions summary workpaper.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Prepare impairment risk associate with control memo.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2020				
Grundberg, Ryan	Call with S. Nicholson (Deloitte), A. Houghton, M. Holligan (CBL) to discuss Company's current year capital expenditures budgeting process.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review rent roll testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with S. Korczyk and A. Meriwether (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review Burnsville impairment appraisal evaluation documentation.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Meeting with D. Keddie and A. Meriwether (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review testing over CBL's general information technology controls.	\$0.00	2.4	\$0.00
Korczyk, Stefanie	Review accounts receivable process flow diagram.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab base rent.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update tickmarks tab.	\$0.00	3.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 6 bad debt and accounts receivable reconciliation to journal entry.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable process flow diagram, linking risks and controls.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2020				
Meriwether, Anna	Meeting with D. Keddie and S. Korczyk (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte), A. Houghton, M. Holligan (CBL) to discuss Company's current year capital expenditures budgeting process.	\$0.00	0.6	\$0.00
Staat, Jeff	Review impairment controls for year end audit.	\$0.00	1.0	\$0.00
12/17/2020				
Bell, Caleb	Prepare year-end memos and workpapers.	\$0.00	1.1	\$0.00
Bell, Caleb	Prepare for year-end control walkthroughs of application controls.	\$0.00	0.8	\$0.00
Bell, Caleb	Call with M. Carrington and A. Houghton (CBL) to discuss year-end walkthrough meeting for UltiPro.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Address notes within Burnsville Impairment Fair Value appraisal workpapers.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Continue to prepare Impairment fair value appraisal - Monroeville assumptions summary workpaper	\$0.00	2.0	\$0.00
Grundberg, Ryan	Prepare Impairment fair value appraisal - Monroeville findings exhibit workpaper	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with S. Korczyk, A. Meriwether (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare Impairment fair value appraisal - Monroeville findings exhibit workpaper	\$0.00	1.8	\$0.00
James, Kuruvilla	Review revenue testing workpapers.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Meeting with R. Grundberg, A. Meriwether (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare open items list to reach out CBL.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2020				
Kumar Venkatesh, Kumar Venkatesh	Email V. Vijayapurkar (Deloitte) regarding open items regarding working paper revenue testing CBL & Associates Properties, Inc.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab base rent.	\$0.00	4.0	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 7 cash application control.	\$0.00	3.0	\$0.00
Meriwether, Anna	Meeting with S. Korczyk, R. Grundberg (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 8 lease modification question and answer.	\$0.00	3.5	\$0.00
Staat, Jeff	Review workpapers for year end audit - accounts receivable and impairment.	\$0.00	1.5	\$0.00
Vuthem, bhavana	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
12/18/2020				
Bell, Caleb	Review system and organization controls (SOC) 1 reports to assess controls that CBL relies on from the service organization.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare year-end planning memos and workpapers to complete 2020 audit.	\$0.00	2.7	\$0.00
Bell, Caleb	Review information for year-end testing.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes within fair value appraisal specialists scoping memo	\$0.00	1.0	\$0.00
Grundberg, Ryan	Continue to address notes within Burnsville fair value appraisals workpapers.	\$0.00	1.4	\$0.00
James, Kuruvilla	Clear notes to revenue testing workpapers.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2020				
Keddie, Danny	Review Monroeville impairment appraisal evaluation documentation.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Continue to review testing over CBL's general information technology controls.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Clear notes related to the accounts receivable process flow diagram.	\$0.00	0.4	\$0.00
Meriwether, Anna	Close additional notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable internal control design and implementation.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on disclosures evaluation.	\$0.00	2.0	\$0.00
12/23/2020				
Cummings, Molly	Review general information technology control testing workpapers.	\$0.00	0.8	\$0.00
Cummings, Molly	Review impairment workpapers related to Burnesville asset owned by CBL.	\$0.00	1.2	\$0.00
Cummings, Molly	Review scoping memo related to impairment work to be performed by internal fair value specialists.	\$0.00	0.4	\$0.00
Cummings, Molly	Review note closure on disclosure risk assessment.	\$0.00	0.4	\$0.00
Cummings, Molly	Review memo on risk associated with controls related to impairment.	\$0.00	0.4	\$0.00
Cummings, Molly	Review internal controls over investment in unconsolidated affiliated cash flow presentation.	\$0.00	0.4	\$0.00
01/04/2021				
Bell, Caleb	Prepare year-end documentation throughout control workpapers.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare assumptions testing workpaper for Asheville mall.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Organize and prepare tracker for workpaper status and timing for completion through report issuance	\$0.00	4.0	\$0.00
Grundberg, Ryan	Organize and prepare tracker for workpaper status and timing for completion through report issuance	\$0.00	1.5	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Meriwether (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes related to internal control testing of earnings per share and statement of cash flows.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes over testing of internal controls of earnings per share calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes over testing of internal controls over statement of cash flows.	\$0.00	3.6	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Keddie, Danny	Review documentation for treasury narrative, cash flow internal controls documentation.	\$0.00	0.3	\$0.00
Keddie, Danny	Research documentation for auditing accounting estimates.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email A. Meriwether, D. Keddie (Deloitte) communicating year-end risk assessment updates related to investments in unconsolidated joint ventures.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Review accounts receivable process flow diagram and corresponding narrative document.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Prepare for engagement team weekly planning session.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare FY2021 audit pricing/staffing form to be submitted for approval by M. Cummings and W. Herman (Deloitte).	\$0.00	1.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email C. Bell (Deloitte) regarding technology testing workpapers for status of testing and estimated deliverable dates for year end.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update interim revenue open items received from CBL.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Meriwether, Anna	Document operational effectiveness on accounts receivable collectability controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson and R. Grundberg (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Meriwether, Anna	Document operational effectiveness process flow.	\$0.00	4.0	\$0.00
Nicholson, Sean	Set up a project plan for year-end testing and address comments within.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to set up a project plan for our year-end testing and address comments within.	\$0.00	4.0	\$0.00
Nicholson, Sean	Set up a project plan for year-end testing and address comments within.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with A. Meriwether and R. Grundberg (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare documentation and address comments in financial reporting controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	0.5	\$0.00
01/05/2021				
Bell, Caleb	Prepare year-end workpapers and memos.	\$0.00	1.7	\$0.00
Bell, Caleb	Address notes for interim workpapers.	\$0.00	1.3	\$0.00
Bell, Caleb	Reconcile evidence for year-end testing.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Grundberg, Ryan	Continue to prepare Step 2 assumptions testing workpaper for Asheville Mall.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to organize and prepare busy season tracker.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Continue to prepare Step 2 assumptions testing workpaper for Asheville Mall.	\$0.00	1.6	\$0.00
Hays, Aaron	Document internal controls over journal entries.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to internal control documentation financial reporting controls.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes related to internal controls over joint venture cash flows.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to internal controls documentation over earnings per share calculation.	\$0.00	1.5	\$0.00
Meriwether, Anna	Review note closure of investment in unconsolidated affiliate (IUA), property, plants and equipment controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes and document operating effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Set up a project plan for year end testing.	\$0.00	2.3	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Nicholson, Sean	Document revenue controls.	\$0.00	1.6	\$0.00
Nicholson, Sean	Complete documentation and address comments in revenue controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare documentation and address comments in debt controls.	\$0.00	2.2	\$0.00
01/06/2021				
Bell, Caleb	Prepare workpapers for year-end audit work.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Update busy season tracker.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Compile lease requests for A. Houghton (CBL) for the purpose of impairment step 2 testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss team substantive and internal controls testing.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Address notes within impairment workpapers.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment and related fourth quarter 2020 activity.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review impairment step 2 workpapers.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare step 2 findings exhibit testing workpaper for Asheville Mall.	\$0.00	3.4	\$0.00
Grundberg, Ryan	Organize auditing system 2 file after pulling in carbons of file.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes over documentation of journal entry internal controls.	\$0.00	3.3	\$0.00
Hays, Aaron	Document testing of internal controls over revenue.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Hays, Aaron	Call with R. Grundberg, S. Nicholson (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over journal entries.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment and related fourth quarter 2020 activity.	\$0.00	0.7	\$0.00
Keddie, Danny	Review documentation of Asheville appraisal.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Address notes on draft common area maintenance to be included in the 2020 audit opinion and transition to new forms.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Review accounts receivable controls.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Complete reconciliation of audit committee communications to considerations of common area maintenance for the FY2020 annual audit.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Meriwether, Anna	Document design and implementation of lease modification controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Closing notes on operating effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Nicholson, Sean	Call with R. Grundberg, A. Hays (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes to project plan for year end testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare documentation and address comments in financial reporting controls.	\$0.00	2.4	\$0.00
Nicholson, Sean	Address notes in revenue controls.	\$0.00	3.6	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Veluri, Pavani	Upload journal entry (JE) for CBL FY20 JE testing.	\$0.00	3.0	\$0.00
01/07/2021				
Bell, Caleb	Prepare service auditor reviews for systems in which the company relies on the service organization.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Address impairment control - intent notes.	\$0.00	2.2	\$0.00
Grundberg, Ryan	Prepare audit planning memo for approval by Tax team members E Bozeman, W Wilmer (Deloitte)	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare impairment sales per square foot information provided by entity testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over revenue.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to document internal controls over revenue.	\$0.00	2.7	\$0.00
Hays, Aaron	Continue to document internal controls over revenue.	\$0.00	1.3	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss testing cross board analysis in relation to related parties testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review financial reporting narrative.	\$0.00	0.2	\$0.00
Keddie, Danny	Review note closure on intent related impairment internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review documentation of testing of internal control over application of cash collections to open tenant receivables.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Finalize FY2021 audit pricing/staffing form and submit for approval by audit leadership.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to document design and implementation of lease modification controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review note closure of financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare common control workpaper documentation.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare cross board analysis workpaper documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss testing cross board analysis in relation to related parties testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Continue to prepare documentation and address comments in financial reporting controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
01/08/2021				
Bell, Caleb	Email correspondence with M. Capezzone (CBL) regarding exact system and organization controls (SOC) reports and bridge letters needed.	\$0.00	1.0	\$0.00
Bell, Caleb	Continue to prepare year-end workpapers and memos.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Bell, Caleb	Prepare UKG (risk associated with information technology) workpaper.	\$0.00	0.9	\$0.00
Bell, Caleb	Review UltiPro (UKG) system and organization controls memo.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Email A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Document internal controls over review of sales data.	\$0.00	2.3	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Continue to document internal controls over review of sales data.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over review straight line rent schedule.	\$0.00	1.8	\$0.00
Hays, Aaron	Document internal control testing of revenue.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss financial reporting control comments.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss collectability of tenant receivables and the corresponding critical audit matter language.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Korczyk, Stefanie	Check individual independence representations for services provided to the 2020 audit engagement.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss collectability of tenant receivables and the corresponding critical audit matter language.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review note closure of journal entry controls and discuss responses.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Meriwether, Anna	Document operating effectiveness for lease modification controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Nicholson, Sean	Perform a walkthrough for the future fixed lease payments control.	\$0.00	2.2	\$0.00
Nicholson, Sean	Prepare common independence compliance workpaper documentation.	\$0.00	2.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss financial reporting control comments.	\$0.00	0.3	\$0.00
01/09/2021				
Korczyk, Stefanie	Review internal control over evaluation of lease modifications under Financial Accounting Standards Board relief guidance.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on documentation of various internal controls over financial reporting.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2021				
Cummings, Molly	Review cash narrative prepared by CBL.	\$0.00	0.1	\$0.00
Cummings, Molly	Review note closure on internal control work related to financial reporting control.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on internal control work related to revenue.	\$0.00	0.3	\$0.00
Hays, Aaron	Document master map of CBL FY2020 audit.	\$0.00	1.0	\$0.00
01/11/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Pull quarter impairment workpapers into year end file and organizing/update for audit.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Clear notes on cross board analysis and common controls memo.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Call with M. Cummings S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Continue to address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review common controls memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review cross board analysis testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over financial reporting.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss substantive testing and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Update and close notes related to Public Company Accounting Oversight Board master maps.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes related to internal controls over noncontrolling interest transfer calculation.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to internal controls over property rollforward.	\$0.00	2.5	\$0.00
Hays, Aaron	Prepare selections for year-end revenue substantive testing.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Review engagement team members' plan for the upcoming week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Mangal, Aastha	Address notes on Burnsville Mall (2Q 2020).	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Mangal, Aastha	Address notes on Asheville Mall (2Q 2020).	\$0.00	3.0	\$0.00
Mangal, Aastha	Address notes Monroeville Mall (2Q 2020).	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00
Meriwether, Anna	Review future fixed lease payment control and clear notes.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with M. Cummings S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Meriwether, Anna	Close accounts receivable notes and document operational equipment.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close revenue narrative notes.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on control documentation for investment in unconsolidated affiliates controls.	\$0.00	1.2	\$0.00
Nicholson, Sean	Address notes on control documentation for cash controls.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes on control documentation for debt controls.	\$0.00	1.8	\$0.00
Nicholson, Sean	Prepare guarantee testing documentation.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with M. Cummings S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with D. Keddie and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss substantive testing and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.0	\$0.00
01/12/2021				
Grundberg, Ryan	Update busy season tracker and plan for next day meeting with client.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Email A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment step 2 sales per square foot testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 sales per square foot testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment control questions.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal control documentation over property rollforward.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to prepare selections for year-end substantive revenue testing.	\$0.00	2.9	\$0.00
Hays, Aaron	Prepare selections for year-end revenue substantive procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over Accounting Standards Codification (ASC) 842 - operating lease accounting - evaluation.	\$0.00	0.6	\$0.00
Hays, Aaron	Prepare selections for year-end substantive revenue testing.	\$0.00	3.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Hays, Aaron	Document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss substantive testing and revenue selections.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	4.0	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Email J. Staat (Deloitte) regarding status of transition from integrated to non-integrated audit for FY2020.	\$0.00	0.3	\$0.00
Meriwether, Anna	Run journal entry tests and document journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to address notes on control documentation for cash controls.	\$0.00	1.2	\$0.00
Nicholson, Sean	Address notes on control documentation for financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Update tracker and project plan.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss substantive testing and revenue selections.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes on control documentation for revenue controls.	\$0.00	1.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss engagement economics and reporting for December 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss open impairment control questions.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare real estate assets narrative.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	3.2	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls over revenue involving different types of leases.	\$0.00	2.3	\$0.00
Hays, Aaron	Continue to document operating effectiveness of internal controls over revenue involving different types of leases.	\$0.00	1.7	\$0.00
Hays, Aaron	Create request list for year-end revenue testing selections.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes relating to financial reporting controls.	\$0.00	0.7	\$0.00
Hays, Aaron	Prepare revenue testing selections.	\$0.00	1.1	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls relating to revenue controls.	\$0.00	2.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Discuss accounts receivable open item with A. Cobb, R. Carlton and T. Overly (CBL) to gather support and set up call for following week with industry specialist.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss open impairment control questions.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review process documentation related to fixed assets.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on controls over accounts receivable collectability and revenue/accounts receivable process documentation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Continue to prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Korczyk, Stefanie	Call with M. Cummings , D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss engagement economics and reporting for December 2020.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review control documentation related to quarterly review of disclosure of future fixed lease payments.	\$0.00	0.4	\$0.00
Meriwether, Anna	Run journal entry tests and document journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close notes within journal entry criteria.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on control documentation for property controls.	\$0.00	3.1	\$0.00
Nicholson, Sean	Address notes in the accounts payable narrative.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with M. Cummings S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Nicholson, Sean	Call with D. Keddle, R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Nicholson, Sean	Follow-up on the independence compliance responses for anyone who had not already responded.	\$0.00	0.6	\$0.00
Nicholson, Sean	Continue to address notes on control documentation for financial reporting controls.	\$0.00	2.3	\$0.00
01/14/2021				
Bell, Caleb	Prepare UltiPro documentation and risk associated with information technology workpaper.	\$0.00	2.1	\$0.00
Bell, Caleb	Prepare year-end workpapers.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Address real estate assets guided risk assessment notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review Q4-2020 reporting workpapers.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review entity level controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to review entity level controls.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address real estate assets guided risk assessment notes.	\$0.00	0.9	\$0.00
Hays, Aaron	Prepare Q4'20 peer comparison reports.	\$0.00	1.8	\$0.00
Hays, Aaron	Prepare documentation of Q4 2020 memo for year-end testing procedures.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss year-end testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Document Q4 2020 memo for year-end testing procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Continue to document Q4 2020 memo for year-end testing procedures.	\$0.00	1.9	\$0.00
Hays, Aaron	Prepare Q4 2020 report.	\$0.00	2.1	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Korczyk, Stefanie	Review testing of operating effectiveness of controls over lease modifications under accounting standards codification 842 -operating lease accounting and financial accounting standards board lease modification question and answers.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Draft estimated hours to complete engagement for audit team specialists and core engagement team members for D. Dreyovich (Deloitte) to be reflected in engagement economics.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Review testing criteria and parameters for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.1	\$0.00
Meriwether, Anna	Update operational effectiveness documentation for accounts receivable lease modification control based on manager notes.	\$0.00	3.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling.	\$0.00	3.0	\$0.00
Nicholson, Sean	Continue to update tracker and project plan.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Nicholson, Sean	Compile services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.1	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.1	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss year-end testing procedures.	\$0.00	0.6	\$0.00
01/15/2021				
Cummings, Molly	Review impairment fair value appraisal for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Update busy season tracker.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Meeting with S. Nicholson (Deloitte) to discuss services tracker workpaper containing the audit, tax, related services which have been performed by Deloitte in the current year.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Clear notes from impairment testing.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to Q4 2020 report memo documentation.	\$0.00	1.9	\$0.00
Hays, Aaron	Close notes relating to Q4 2020 memo documentation.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Hays, Aaron	Document site visit procedures at Eastland mall.	\$0.00	3.6	\$0.00
Hays, Aaron	Update documentation of memo on use of electronic confirmation.	\$0.00	1.2	\$0.00
Hays, Aaron	Update documentation of workpaper for engagement team considerations for scanning of documents	\$0.00	0.3	\$0.00
Hays, Aaron	Prepare legal letter confirmations.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry criteria notes and accounts receivable lease modification control notes.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on testing criteria and parameters for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on documentation related to quarterly review of disclosure of future fixed lease payments.	\$0.00	0.1	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry criteria notes and accounts receivable Lease Modification control notes.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Update tracker for CBL and individual weekly schedules.	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/15/2021

Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Document budget controls and testing of budget control operating effectiveness.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to document budget controls and testing of budget control operating effectiveness.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to check there are no independence-impairing services provided during the year.	\$0.00	0.2	\$0.00
Nicholson, Sean	Meeting with R. Grundberg (Deloitte) to discuss services tracker workpaper containing the audit, tax, related services which have been performed by Deloitte in the current year.	\$0.00	0.5	\$0.00

01/16/2021

Cummings, Molly	Review control note comments on non-controlling interests.	\$0.00	0.2	\$0.00
Cummings, Molly	Review control note comments on property.	\$0.00	0.3	\$0.00
Cummings, Molly	Review control note comments on revenue.	\$0.00	0.1	\$0.00
Cummings, Molly	Review common controls memo.	\$0.00	0.3	\$0.00
Cummings, Molly	Review control note comments on cash.	\$0.00	0.1	\$0.00
Cummings, Molly	Review control note comments on financial reporting.	\$0.00	0.2	\$0.00
Cummings, Molly	Review closed notes on common area maintenance.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2021				
Cummings, Molly	Continue to review Impairment fair value appraisals for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Continue to review Impairment fair value appraisals for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Review financial reporting narrative.	\$0.00	0.6	\$0.00
Cummings, Molly	Review cross board analysis.	\$0.00	0.5	\$0.00
Cummings, Molly	Review control note comments on notes payable (debt).	\$0.00	0.1	\$0.00
Cummings, Molly	Review closed notes on planning master map.	\$0.00	0.1	\$0.00
Keddie, Danny	Review services tracker documentation for audit and non-audit services provided in current year.	\$0.00	0.7	\$0.00
Keddie, Danny	Review Q4 2020 risk assessment documentation.	\$0.00	0.8	\$0.00
Keddie, Danny	Review updated property guided risk assessment documentation.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Draft annual audit opinions for the real estate investment trusts and operating partnership.	\$0.00	1.5	\$0.00
01/17/2021				
Keddie, Danny	Review audit team plan for the week including projected deadlines for the week and work received for the prior week in tracker.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review export of data validation, reconciliation, test results from the journal entry tool used for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Clear notes on miscellaneous workbooks to document testing of internal controls over financial reporting (i. e. real estate assets, debt, revenues).	\$0.00	0.3	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Cummings, Molly	Review journal entry test criteria.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes relating to committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Address impairment guided risk assessment notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to internal controls over real estate tax accrual calculation.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to entity level controls.	\$0.00	1.9	\$0.00
Hays, Aaron	Clear notes relating to entity level committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	2.6	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls over revenue.	\$0.00	0.6	\$0.00
Hays, Aaron	Close notes relating to legal letter confirmations.	\$0.00	0.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss notes relating to committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Prepare site visits' memo for the year-end audit file.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with R. Grundberg, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss process for straight line rent testing for the FY2020 audit.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Cobb, T. Overley, R. Carlton (CBL) to discuss year end accounts receivable and reserve process.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Address notes on memo documenting the revised audit approach related to internal controls over financial reporting in accordance with standards of Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review draft consents and firm tenure documentation.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review draft independence letter to be issued to the audit committee.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Korczyk, Stefanie	Review draft of The New York Stock Exchange letter to be issued to the audit committee.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Update engagement team's assessment of identified material weakness in internal controls in light of transition to non-integrated audit and updates on progression towards remediation of material weakness at 12/31/2020.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Meriwether, Anna	Draft The New York Stock Exchange letter, independence letter and consents.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable internal control testing.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable lease modification control.	\$0.00	3.0	\$0.00
Meriwether, Anna	Analyze and submit Q4 2020 beneficial owner testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Nicholson, Sean	Revenue control documentation for straight line rent process.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare straight line rent testing.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss process for straight line rent testing for the FY2020 audit.	\$0.00	0.5	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to document budgeting control and budgeting control operating effectiveness.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Nicholson, Sean	Address notes within revenue control documentation.	\$0.00	1.5	\$0.00
Scheibel, Patrick	Prepare for upcoming call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.6	\$0.00
Scheibel, Patrick	Call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
01/19/2021				
Bell, Caleb	Prepare service auditor reviews for the in-scope system and organization controls applications/systems.	\$0.00	3.3	\$0.00
Bell, Caleb	Prepare risk associated with information technology workpapers for the in-scope applications.	\$0.00	2.7	\$0.00
Bell, Caleb	Prepare year-end memos for the audit file.	\$0.00	1.0	\$0.00
Cummings, Molly	Review property narrative and part of the impairment closed notes.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Address real estate asset narrative notes.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Grundberg, Ryan	Address notes within impairment guided risk assessment appendices.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment notes.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare year-end impairment recoverability analyses test data workpaper.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare impairment rent roll testing.	\$0.00	3.1	\$0.00
Hays, Aaron	Clear notes relating to legal letter confirmations.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to internal controls over the review of real estate tax accrual.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes relating Q4 2020 memo and questions over year-end revenue testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss work and technical issues to address notes in the real estate tax accrual control documentation.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to Q4'2020 memo.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes relating to Q4'2020 report memo.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to entity level controls documentation.	\$0.00	0.8	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Hamilton Place Mall.	\$0.00	2.7	\$0.00
Hays, Aaron	Update documentation of operating effectiveness of internal control testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes relating to legal letters.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss notes relating to services tracker for audit and non-audit services provided.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure for legal letters, impairment guided risk assessment, beneficial owner workpapers.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes relating to legal letters.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes relating to Q4 2020 memo and questions over year-end revenue testing procedures.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on miscellaneous workbooks documenting testing of internal controls over financial reporting (i. e. real estate assets).	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on draft The New York Stock Exchange and independence letters to be issued to the audit committee.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with S. Nicholson (Deloitte) to discuss services tracker documentation comments and fee structure documentation therein.	\$0.00	0.2	\$0.00
Mangal, Aastha	Update notes on Argus sensitivities on 3 selections - Burnsville Mall, Asheville Mall, Monroeville Mall - in 2Q 2020.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling as of 9/30.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling as of 9/30.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in the services tracker workpaper.	\$0.00	4.3	\$0.00
Nicholson, Sean	Continue to prepare straight line rent testing.	\$0.00	2.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss notes relating services tracker for audit and non-audit services provided.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with S. Korczyk (Deloitte) to discuss services tracker documentation comments and fee structure documentation therein.	\$0.00	0.2	\$0.00
Nicholson, Sean	Continue to address notes within revenue control documentation.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Nicholson, Sean	Organize requests to check project plan timing with the client prior to the CBL weekly call.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss work and technical issues to address notes in the real estate tax accrual control documentation.	\$0.00	0.5	\$0.00
01/20/2021				
Bell, Caleb	Review information for year-end testing.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare confirmation tables for A. Cobb, A. Hardin, S. Arndt (CBL).	\$0.00	1.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Cummings, Molly	Review New York Stock Exchange letter and independence letter.	\$0.00	0.8	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss wording of common area maintenance and miscellaneous items related to audit status.	\$0.00	0.8	\$0.00
Cummings, Molly	Review performance indicator analysis.	\$0.00	1.0	\$0.00
Cummings, Molly	Review confirmations to be sent out related to legal and equity.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Research current year accounting standards adoptions and pull prior year memos into audit file.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review budget operating effectiveness (OE), lease status report (LSR) testing workpapers.	\$0.00	2.7	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding budgeting controls documentation and testing procedures.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over property rollforward review.	\$0.00	0.6	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Turtle Creek Mall.	\$0.00	1.6	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Eastland Mall.	\$0.00	2.3	\$0.00
Hays, Aaron	Document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	2.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Keddie, Danny	Generate fraud slides for meeting with fraud specialists A. Campanelli, A. Edwards (Deloitte) regarding year-end procedures.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Keddie, Danny	Call with S. Korczyk, S. Nicholson (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Keddie, Danny	Review independence compliance work for beneficial owners.	\$0.00	0.2	\$0.00
Keddie, Danny	Review comments addressed in Q4 2020 report for risk assessment purposes.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.8	\$0.00
Keddie, Danny	Review test criteria documentation for impairment work based on industry surveys and historical information.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review memo documenting planned approach to auditing journal entries to address the risk of management override of controls.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss wording of common area maintenance and miscellaneous items related to audit status.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with D. Keddie and S. Nicholson (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Update draft wording of common area maintenance.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Mangal, Aastha	Update notes on Argus sensitivities on 3 selections in 2Q 2020.	\$0.00	2.0	\$0.00
Meriwether, Anna	Email S. Nicholson (Deloitte) regarding budgeting controls documentation and testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Meriwether, Anna	Document journal entries to select for further testing.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	2.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with S. Korczyk and D. Keddie (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare debt interest testing documentation.	\$0.00	3.8	\$0.00
Nicholson, Sean	Follow-up to CBL weekly call and organize document requests .	\$0.00	1.5	\$0.00
01/21/2021				
Bell, Caleb	Prepare privileged access workpaper for year-end.	\$0.00	3.4	\$0.00
Campanelli, Anthony	Meeting with A. Edwards, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on impairment.	\$0.00	0.7	\$0.00
Cummings, Molly	Review closed note on New York stock exchange letter.	\$0.00	0.1	\$0.00
Cummings, Molly	Review analysis of CBL affiliates for independence matters at Q4 2020.	\$0.00	0.4	\$0.00
Cummings, Molly	Meeting with A. Campanelli, A. Edwards, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with S. Nicholson (Deloitte) to clarify financial reporting comments as well as a note in the cross board analysis.	\$0.00	0.3	\$0.00
Cummings, Molly	Review closed notes on performance indicator analysis.	\$0.00	0.3	\$0.00
Edwards, Amy A	Meeting with A. Campanelli, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Grundberg, Ryan	Update analyses for year-end, research equity method and Other than temporary impairment guidance.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address test data notes and research Q4 2020 data and visualizations to assist in documentation.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Address impairment fair value appraisal notes	\$0.00	3.9	\$0.00
Grundberg, Ryan	Schedule calls with D. Keddie and T. Stiffler (Deloitte) to discuss equity method impairment.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare discounted cash flow analysis for company's equity method assets.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, T. Stiffler (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Hays, Aaron	Document substantive procedures of percentage in lieu revenue testing.	\$0.00	2.6	\$0.00
Hays, Aaron	Document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	3.9	\$0.00
Hays, Aaron	Continue to document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	3.1	\$0.00
Keddie, Danny	Meeting with R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg, T. Stiffler (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Keddie, Danny	Meeting with A. Campanelli, A. Edwards, M. Cummings, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Keddie, Danny	Review fraud risk questionnaire.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Keddie, Danny	Update slides to memorialize discussion with fraud specialists A. Campanelli, A. Edwards (Deloitte).	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review documentation of testing of design effectiveness of entity level controls in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss litigation and journal entry documentation and testing procedures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Meeting with A. Edwards, M. Cummings, D. Keddie, A. Campanelli (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes on journal entry profiling, which includes the exclusion of journal entries (part 2).	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on journal entry profiling, which includes the exclusion of journal entries.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review straight line rent substantive testing.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss straight line rent testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss litigation and journal entry documentation and testing procedures.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close journal entry criteria notes.	\$0.00	2.0	\$0.00
Nicholson, Sean	Address notes on services tracker and straight line rent.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with M. Cummings (Deloitte) to clarify financial reporting comments as well as a note in the cross board analysis.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare debt interest testing documentation.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Nicholson, Sean	Continue to prepare debt interest testing documentation.	\$0.00	4.0	\$0.00
Nicholson, Sean	Organize board of directors minutes section of the file to check items to be rolled forward from prior quarters are included.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss straight line rent testing procedures.	\$0.00	0.3	\$0.00
Sanghvi, Jiten	Plan for fair value measurements pertaining to impairment of assets including staffing projections, scoping and scheduling.	\$0.00	1.0	\$0.00
Smith, Wyn	Review internal controls over the impairment process.	\$0.00	0.6	\$0.00
Stiffler, Tommy	Call with R. Grundberg, D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
01/22/2021				
Bell, Caleb	Review internal audit's work for year-end.	\$0.00	3.1	\$0.00
Cummings, Molly	Meeting with D. Keddie, R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00
Cummings, Molly	Review impairment fair value appraisal for Asheville Mall	\$0.00	1.0	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address impairment fair value appraisal notes	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Grundberg, Ryan	Continue to address impairment fair value appraisal notes	\$0.00	1.8	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Document substantive testing of operating expenses procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Continue to document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to document substantive procedures of percentage in lieu revenue testing.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss status of year-end substantive testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Continue to document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Send additional selections for substantive base rent and percentage in lieu revenue testing to W. Martin, L. Randolph, M. Liskey, M. Monahan, E. Terry, C. Doss, V. Strelkov, K. Russel (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Meeting with M. Cummings, R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss straight line rent and service tracker questions and comments as well as debt interest questions of documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on appraisal work for Asheville mall.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on export of data validation, reconciliation, test results from journal entry tool used for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Update journal entry memos related to fraud and management override.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on journal entries.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare depreciation testing workpaper.	\$0.00	2.3	\$0.00
Nicholson, Sean	Continue to prepare debt interest testing documentation.	\$0.00	2.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss status of year-end substantive testing procedures.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	2.1	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss straight line rent and service tracker questions and comments as well as debt interest questions of documentation.	\$0.00	0.6	\$0.00
Smith, Wyn	Continue to review internal controls over the impairment process.	\$0.00	1.1	\$0.00
01/23/2021				
Cummings, Molly	Review closed notes on Monroeville and Burnsville.	\$0.00	0.5	\$0.00
Cummings, Molly	Review journal entry profiling.	\$0.00	1.0	\$0.00
Hays, Aaron	Continue to document substantive testing of operating expenses procedures.	\$0.00	3.6	\$0.00
Keddie, Danny	Review note closure on services tracker for audit and non-audit services in the current year.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on straight line rent receivable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure for appraisal work for Monroeville Mall and Burnsville center.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review documentation of testing of design effectiveness of entity level controls in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2021				
Hays, Aaron	Document operating expense substantive testing procedures.	\$0.00	3.3	\$0.00
01/25/2021				
Bell, Caleb	Prepare independent workpapers for year-end.	\$0.00	3.7	\$0.00
Bell, Caleb	Prepare reliance and reperformance workpapers for year-end testing.	\$0.00	3.8	\$0.00
Cummings, Molly	Review closed notes on property, plant, equipment controls.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on accounts receivable controls.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on financial reporting narrative.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Cummings, Molly	Review independence services tracker.	\$0.00	0.7	\$0.00
Cummings, Molly	Review explanations for why certain journal entries are not in scope for testing.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Address impairment guided risk assessment appendices notes.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss budgeting control documentation.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Grundberg, Ryan	Prepare for year end impairment testing, including researching market reports, prepare questions for A. Houghton (CBL), review prior year end impairment testing workpapers.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding substantive testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with D. Keddie and R. Grundberg (Deloitte) to discuss year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to entity level controls' documentation.	\$0.00	2.2	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss substantive audit approach for testing accounts receivable and the draft form of corresponding tenant confirmations.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Korczyk, Stefanie	Clear notes on testing of operating effectiveness of controls over lease modifications under Accounting standard codification 842 - operating lease accounting- and financial accounting standards board lease modification questions and answers.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review export of data validation, reconciliation, test results from the journal entry tool to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review documentation of testing of journal entries selected for the nine months ended 9/30/2020.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare for engagement team weekly planning session.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss substantive audit approach for testing accounts receivable and the draft form of corresponding tenant confirmations.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes of journal entry testing selections.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes of journal entry testing profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to close notes of journal entry testing profiling.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit and substantive testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Nicholson, Sean	Test gain on sales, evaluate disposals, held for sale assets.	\$0.00	4.2	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss budgeting control documentation.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes within the straight line rent documentation.	\$0.00	1.4	\$0.00
Nicholson, Sean	Prepare depreciation testing.	\$0.00	2.2	\$0.00
Nicholson, Sean	Prepare independence compliance documentation and follow up with non-responders.	\$0.00	1.2	\$0.00
Staat, Jeff	Review risk assessment docs signal and related.	\$0.00	1.5	\$0.00
Stiffler, Tommy	Review responses to impairment workpaper review comments.	\$0.00	0.4	\$0.00
01/26/2021				
Bell, Caleb	Continue to perform reliance and reperformance testing from internal audit.	\$0.00	2.0	\$0.00
Bell, Caleb	Perform reliance and reperformance testing from internal audit.	\$0.00	2.3	\$0.00
Bell, Caleb	Prepare UltiPro service auditor reports and year-end memos.	\$0.00	3.7	\$0.00
Cummings, Molly	Review sale analysis on long-lived assets related to 12/31/20.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss development and pro forma process and year end impairment.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Grundberg, Ryan	Continue to address impairment guided risk assessment appendices notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review equity method impairment control documentation.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment appendices notes.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform sampling procedures for operating expense debit/credit entries.	\$0.00	3.0	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.7	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.1	\$0.00
Hays, Aaron	Prepare payroll testing template.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	1.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on straight line rent receivable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Research debit and credit populations for expense testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review independence compliance documentation.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Coordinate status update and communicate with J. Staat (engagement quality control reviewer) (Deloitte).	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Meriwether, Anna	Close notes of journal entry testing memo.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to close notes of journal entry testing profiling.	\$0.00	4.0	\$0.00
Nicholson, Sean	Address notes in disposals testing and independence compliance testing.	\$0.00	1.6	\$0.00
Nicholson, Sean	Prepare testing of gain on extinguishment of debt.	\$0.00	2.4	\$0.00
Nicholson, Sean	Continue to prepare depreciation testing.	\$0.00	1.7	\$0.00
Nicholson, Sean	Prepare budget control documentation.	\$0.00	1.1	\$0.00
Nicholson, Sean	Prepare debt interest testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Check project plan timing with the client prior to the CBL weekly call.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes in the services tracker.	\$0.00	0.7	\$0.00
Staat, Jeff	Clear notes from reporting deliverables for 2020 audit	\$0.00	0.5	\$0.00
01/27/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with D. Keddie, R. Grundberg (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with D. Keddie, R. Grundberg and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Cummings, Molly	Review various journal entry memos including planned approach and exploratory data analysis specialist memos and tools.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte), A. Houghton (CBL) to discuss CBL's payroll process.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense sampling and testing procedures.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Plan and update workpaper tracker for engagement team documentation and review timelines through report issuance	\$0.00	1.2	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding substantive testing, including making prioritization plan as well as emailing and discussing with other team members.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to plan for assisting/onboarding staff A. Hays (Deloitte) with substantive testing, including making prioritization plan as well as emailing and discussing with other team members.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with S. Korczyk and A. Hays (Deloitte) to discuss questions over entity-level control documentation.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, D. Keddie (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, D. Keddie and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton and C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Hays, Aaron	Continue to clear notes relating to entity level controls' documentation.	\$0.00	4.0	\$0.00
Hays, Aaron	Perform sampling procedures and send selections for specialty leasing and tenant reimbursement revenue.	\$0.00	1.8	\$0.00
Hays, Aaron	Perform additional sampling procedures and make additional selections for operating expenses.	\$0.00	1.9	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense sampling and testing procedures.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Call M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Korczyk and R. Grundberg (Deloitte) to discuss entity-level control documentation.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte), A. Houghton (CBL) to discuss CBL's payroll process.	\$0.00	0.5	\$0.00
Keddie, Danny	Email A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) regarding walk staff through workpapers.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, R. Grundberg (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, R. Grundberg and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with R. Grundberg, A. Hays (Deloitte) to discuss entity-level control documentation.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on various journal entry testing workpapers through 9/30/2020.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Prepare documentation of testing of journal entries to address the risk of management override of controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Draft updated wording regarding the identified material weakness to be included in assessment of risks associated with the control (RAWCs) for controls in which we plan to take a reliance.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Email D. Dreyovich, C. Hayes (Deloitte) regarding engagement economics.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry selection review notes.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of property disposals and analysis of held for sale considerations.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Meriwether, Anna	Clear notes on straight line rent testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry selection review notes.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review assessment of disposals, held for sale and gain on sales testing.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in disposals testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Prepare variable common area maintenance (CAM), real estate tax (RET) reimbursement revenue testing.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare year-end risk assessment update documentation.	\$0.00	3.8	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Nicholson, Sean	Continue to prepare depreciation testing.	\$0.00	2.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Smith, Wyn	Call with M. Cummings, D. Keddie, R. Grundberg (Deloitte) to discuss CBLs process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Staat, Jeff	Review impairment workpapers.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Bell, Caleb	Continue to perform reliance and reperformance testing from internal audit.	\$0.00	4.0	\$0.00
Cummings, Molly	Review journal entry selections, disposition testing, gain on sale.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding testing selection within the operating expenses testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Address year end recoverability analysis test data testing notes.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review the budgeting - auditing management's estimates memo.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review percent in lieu testing.	\$0.00	3.5	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over base rent revenue.	\$0.00	1.6	\$0.00
Hays, Aaron	Perform substantive testing procedures over operating expenses.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with D. Keddie and R. Grundberg (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss year-end revenue testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Email S. Nicholson (Deloitte) regarding workflow from the guided risk assessment to substantive testing workpaper.	\$0.00	0.5	\$0.00
Hays, Aaron	Perform substantive testing procedures over base rent revenue.	\$0.00	3.4	\$0.00
Hays, Aaron	Update risks of material misstatement per the guided risk assessment for revenue and operating expense substantive testing.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Keddie, Danny	Email A. Cobb (CBL) regarding additional fraud risk survey.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review budget process documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review updates to survey data for impairment.	\$0.00	0.3	\$0.00
Keddie, Danny	Review material weakness memo conclusions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Document testing of journal entries to address the risk of management override of controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Email H. Snyder, W. Aycock (Deloitte) regarding engagement team staffing plans.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of gain on extinguishment of Burnsville Center debt.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to close notes on journal entry testing selections.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss rest of the week's goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review site visit documentation for Eastland Mall, Turtle Creek Mall, SouthPark Mall, Valley View Mall, Hamilton Place Mall.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on journal entry testing selections.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare documentation on the year-end risk assessment update.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare documentation of variable common area maintenance (CAM), variable real estate tax (RET) testing.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/28/2021

Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss year-end revenue testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within the compliance and disposals workpapers.	\$0.00	0.5	\$0.00
Sikand, Prerna	Roll out survey related to fraud risk assessment (FRA) to be rolled out to the client.	\$0.00	1.5	\$0.00
Staat, Jeff	Review Sarbanes-Oxley memo.	\$0.00	1.2	\$0.00

01/29/2021

Cummings, Molly	Review CBL notes on journal entries, accounts receivable confirmation template and workpaper containing market data for impairment, close notes on revenue guided risk assessment, close notes on journal entry process memo, close profiling notes.	\$0.00	1.5	\$0.00
Cummings, Molly	Call with I. Perez, E. Bergmann, D. Keddie, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Edwards, Amy A	Review fraud survey materials.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare equity method impairment - other than temporary impairment - analysis control testing.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss engagement status work to be completed.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Calls with A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Clear notes relating to percentage in lieu revenue substantive testing procedures.	\$0.00	2.4	\$0.00
Hays, Aaron	Calls with R. Grundberg (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Update guided risk assessment for rental revenue.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Perform additional sampling relating to percentage in lieu revenue substantive testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over operating expenses.	\$0.00	2.6	\$0.00
Karafiat, Ella	Call with I. Perez, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss draft tenant accounts receivable confirmations and treatment of debt issuance costs.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with I. Perez, E. Bergmann, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with I. Perez, E. Bergmann, M. Cummings and D. Keddie (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss draft tenant accounts receivable confirmations and treatment of debt issuance costs.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close notes on journal entry memos.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on journal entry criteria worksheet.	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare tenant selections for accounts receivables aging.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/29/2021

Meriwether, Anna	Draft and close notes on accounts receivables confirmations.	\$0.00	2.0	\$0.00
Nicholson, Sean	Continue to prepare documentation of variable common area maintenance (CAM), variable real estate tax (RET) testing.	\$0.00	2.1	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss engagement status work to be completed.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare documentation on depreciation testing.	\$0.00	4.4	\$0.00
Nicholson, Sean	Prepare documentation on the year-end risk assessment update.	\$0.00	4.1	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Perez Zaldivar, Ignacio	Call with E. Bergmann, M. Cummings, D. Keddie and S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00

01/30/2021

Grundberg, Ryan	Continue to prepare equity method impairment - other than temporary impairment - analysis control testing.	\$0.00	4.0	\$0.00
Gu, Meg	Review final general information technology control workpapers.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2021				
Hays, Aaron	Perform substantive testing procedures relating to reimbursement and specialty leasing revenue.	\$0.00	3.9	\$0.00
Keddie, Danny	Review interest expense and accrued interest documentation.	\$0.00	0.8	\$0.00
Keddie, Danny	Review journal entry profiling documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounting estimates memo for budgets.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Address notes on journal entry testing as of 9/30/2020.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Review documentation of testing of entity level controls.	\$0.00	2.1	\$0.00
01/31/2021				
Hays, Aaron	Perform substantive testing procedures for specialty leasing revenue.	\$0.00	2.8	\$0.00
02/01/2021				
Bell, Caleb	Address notes in user access review, UltiPro SAR reviews, Yardi SAR review.	\$0.00	2.5	\$0.00
Bell, Caleb	Update Yardi, GTreasury, Chatham risk associated with information technology (IT) workpapers.	\$0.00	1.5	\$0.00
Cummings, Molly	Review year-end risk assessment of debt covenant compliance.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review specialty leasing revenue testing and related guided risk assessment.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Review operating expenses, real estate taxes, maintenance and repairs testing.	\$0.00	3.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Hays, Aaron	Clear notes relating to site visit procedures.	\$0.00	2.5	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Send outstanding support requests for revenue testing selections to L. Randolph, M. Liskey, W. Martin, M. Monahan and C. Walcheck (CBL).	\$0.00	1.2	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss property roll forward substantive testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Document debt covenant risk assessment update for year end.	\$0.00	1.2	\$0.00
Keddie, Danny	Review audit team tracker for current status of the audit.	\$0.00	1.0	\$0.00
Keddie, Danny	Review base rental revenue testing documentation.	\$0.00	3.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Keddie, Danny	Review year-end risk assessment balances.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Prepare documentation of tracking of oral and written communications required to be made to the Audit Committee in accordance with auditing standards.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss testing of journal entries.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb and R. Carlton (CBL), A. Meriwether (Deloitte) to discuss controls over the rollforward of salon adrian settlement liability/expense.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review substantive testing of percent in lieu revenues.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with A. Cobb, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss controls over the rollforward of settlement liability/expense.	\$0.00	0.7	\$0.00
Meriwether, Anna	Close notes on journal entry profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on journal entry controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2021				
Meriwether, Anna	Prepare for upcoming call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss testing of journal entries.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes on the year-end risk assessment update.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to address notes on the year-end risk assessment update.	\$0.00	2.3	\$0.00
Nicholson, Sean	Address notes on the depreciation testing.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss property roll forward substantive testing procedures.	\$0.00	0.5	\$0.00
Sikand, Prerna	Update the draft survey on survey tool as per client's requirements.	\$0.00	0.5	\$0.00
Zotti, Bill	Perform review of information technology control workpapers.	\$0.00	3.9	\$0.00
02/02/2021				
Bell, Caleb	Prepare job monitoring and report changes workpapers.	\$0.00	2.2	\$0.00
Bell, Caleb	Prepare structured query language (SQL) privileged access and change management workpapers.	\$0.00	2.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Bell, Caleb	Prepare information technology documentation.	\$0.00	1.5	\$0.00
Cummings, Molly	Review CoSo control testing, communicate with Audit Committee documentation, confirm closed notes, going concern risk assessment updates.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Meriwether (Deloitte) to discuss audit timing and plan for remainder of busy season.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss timing of year end impairment testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Email A. Hays (Deloitte) regarding impairment allocation within fixed assets.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review variable tenant reimbursement and real estate tax revenue testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Review tenant reimbursement revenue testing.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Prepare other than temporary impairment analysis controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss investment in unconsolidated affiliates risk assessment and testing procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to base rent revenue substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes relating to specialty leasing/reimbursement revenue substantive testing.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Hays, Aaron	Update escrow and other asset testing workpapers and make selections for substantive testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Update 2020 rental revenue leadsheet.	\$0.00	1.6	\$0.00
Hays, Aaron	Call with D. Keddie and R. Grundberg (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Keddie, Danny	Discuss additional risk surveys questions with A. Cobb (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss variable common area maintenance and variable real estate tax testing comments.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.8	\$0.00
Keddie, Danny	Review CBL 2020 current file status to identify items to be prepared by S. Korczyk (Deloitte).	\$0.00	0.7	\$0.00
Keddie, Danny	Update trial balance and lead sheets within the file for year-end numbers.	\$0.00	1.6	\$0.00
Keddie, Danny	Review site visits documentation.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Draft email to R. Preston (CBL) with follow-up questions on testing of entity level controls designed in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Update going concern year end risk assessment update, process flow diagram, risk of material misstatement workbook.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Assess progress of audit and propose testing timeline edits based on the updated file view and project plan.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2021				
Korczyk, Stefanie	Review testing of system and organization controls 1 reports and general information technology control testing findings.	\$0.00	0.8	\$0.00
Meriwether, Anna	Close notes and document operational effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with R. Grundberg (Deloitte) to discuss audit timing and plan for remainder of busy season.	\$0.00	0.9	\$0.00
Meriwether, Anna	Review depreciation analytic.	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare selections for accounts receivable confirmation and prepare confirmations.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare earnings per share testing documentation.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to prepare earnings per share testing documentation.	\$0.00	1.9	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss investment in unconsolidated affiliates risk assessment and testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss variable common area maintenance and variable real estate tax testing comments.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to address notes on the interest expense testing.	\$0.00	1.5	\$0.00
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Bell, Caleb	Prepare for year-end discussions with K. Walker, M. Harrison (CBL).	\$0.00	2.5	\$0.00
Bell, Caleb	Call with K. Walker and M. Harrison (CBL) to finalize year-end testing.	\$0.00	0.7	\$0.00
Bell, Caleb	Address notes for application privileged access, user provisioning, and terminations.	\$0.00	1.5	\$0.00
Bell, Caleb	Call with Al. Tanju, D. Flores, A. Cruse (Windham Brannon), R. Preston (CBL) to discuss year-end wrap-up discussion with internal audit of results and conclusions.	\$0.00	0.8	\$0.00
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review communications to the Audit Committee during the year-and year-end general information technology control specialist workpapers.	\$0.00	2.0	\$0.00
Cummings, Molly	Review note closure on general information technology control, computershare statement on standards for attestation engagement (SSAE) 18, cybersecurity memo, general information technology control findings memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss items than temporary impairment control testing and payroll substantive testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Hays, A. Meriwether, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address notes within other than temporary impairment analysis control.	\$0.00	1.6	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/03/2021

Grundberg, Ryan	Call with D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Clear notes from revenue testing (variable common area maintenance).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Organize, prepare, update busy season testing tracker.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to prepare other than temporary impairment analysis controls.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to percentage in lieu revenue testing.	\$0.00	2.3	\$0.00
Hays, Aaron	Clear notes relating to operating expense substantive testing.	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes relating to base rent revenue testing procedures relating to the accuracy of the account balance.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.1	\$0.00
Hays, Aaron	Close notes relating to substantive testing procedures of operating expenses.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Hays, Aaron	Perform substantive testing procedures relating to percentage in lieu revenue.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with S. Korczyk (Deloitte) to discuss year-end percentage in lieu revenue testing procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss guided risk assessments.	\$0.00	0.6	\$0.00
Keddie, Danny	Document Computershare system and organization controls 1 report and relevance to audit.	\$0.00	1.8	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss audit approach related to revenues and year end assessment of risk related to debt covenants.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss other than temporary impairment control testing and payroll substantive testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Review control documentation for other than temporary impairment of investments.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Keddie, Danny	Review accounts receivable confirmations.	\$0.00	0.2	\$0.00
Keddie, Danny	Draft email for V. Vijayapurkar, V. Kumar (Deloitte) regarding plan for joint venture audits.	\$0.00	0.2	\$0.00
Keddie, Danny	Research competitor disclosures for default interest and loan defaults.	\$0.00	1.6	\$0.00
Keddie, Danny	Review services tracker for joint venture audits, continuance profile, involvement of an information technology specialist documentation.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Address notes on documentation of tracking of oral and written communications required to be made to the Audit Committee in accordance with auditing standards.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on various control/substantive testing workpapers (i. e. accounts receivable, reimbursement revenue guided risk assessment, depreciation expense, journal entry testing).	\$0.00	1.6	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss audit approach related revenues and year end assessment of risk related to debt covenants.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry data in tool.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review testing of general information technology controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with A. Hays (Deloitte) to discuss year-end percentage in lieu revenue testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry data in tool.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/03/2021

Meriwether, Anna	Call with R. Grundberg, A. Hays, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
Meriwether, Anna	Update Q4 2020 selections for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review income statement year end risk assessment updates.	\$0.00	1.5	\$0.00
Meriwether, Anna	Review balance sheet year end risk assessment updates.	\$0.00	1.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss guided risk assessments.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on the depreciation testing.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Prepare variable common area maintenance and variable real estate taxes testing documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Prepare property disposals testing documentation.	\$0.00	2.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2021				
Nicholson, Sean	Call with D. Keddle, R. Grundberg, A. Meriwether and A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Hays, A. Meriwether (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.3	\$0.00
02/04/2021				
Bell, Caleb	Prepare 2020 CBL information technology audit file for archive.	\$0.00	3.4	\$0.00
Cummings, Molly	Call with D. Keddle, S. Korczyk (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00
Cummings, Molly	Review depreciation expense testing.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with A. Perrystein and D. Neuhooff (CBL) to discuss redevelopment and pro-forma process.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton, T. Overley (CBL) to discuss payroll testing process.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll requests.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of operating expense substantive testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review operating expense testing and leadsheet.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Clear notes for operating expense testing and leadsheet.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Review tenant reimbursements, specialty leasing revenue testing.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Review payroll general ledger accounts to prepare testing selections.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Gupta, Neha	Perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the account balance.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the rental abatements that have occurred in the current year due to COVID.	\$0.00	2.4	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the sampling methods used to perform procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss operating expense substantive testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes related to base rent revenue cutoff substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures relating to the account balance.	\$0.00	3.7	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss base rent revenue substantive testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Follow-up on loan statement requests and bank reconciliations.	\$0.00	0.4	\$0.00
Keddie, Danny	Document supplement to summary memo to address independence considerations.	\$0.00	2.4	\$0.00
Keddie, Danny	Email S. Nicholson (Deloitte) regarding two-class earnings per share testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review December 2020 base rental general ledger activity.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss base rent revenue substantive testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation of significant accounting policies.	\$0.00	1.6	\$0.00
Keddie, Danny	Review updates to interest expense and accrued interest testing documentation.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Prepare consultation memo related the assessment of the going concern assumption.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss accounting and disclosure requirements related to debt in default.	\$0.00	0.5	\$0.00
Meriwether, Anna	Recalculate earnings before, interest, tax, depreciation and amortization and reassess materiality based on year end numbers.	\$0.00	4.0	\$0.00
Meriwether, Anna	Walkthrough review of ongoing litigation control with T. Wingo (CBL) for control implementation.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss status of debt testing and year end risk assessment.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review property rollforward.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review property disposal testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to prepare property additions testing documentation.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2021				
Nicholson, Sean	Prepare documentation on debt rollforward testing.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to prepare documentation on debt rollforward testing.	\$0.00	2.1	\$0.00
Nicholson, Sean	Continue to address notes on the depreciation testing.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes on the interest expense testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss status of debt testing and year end risk assessment.	\$0.00	0.4	\$0.00
02/05/2021				
Bell, Caleb	Call with B. Zotti, M. Gu, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Cummings, Molly	Call with B. Zotti, M. Gu, C. Bell, S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly plan.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll testing process and support required.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of base rent revenue testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Mangal (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Prepare for upcoming call with valuation specialist to answer questions related to impairment fair value appraisal calculations.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Grundberg, Ryan	Prepare email and information to send to V. Vijayapurkar (Deloitte) related to busy season work.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Gu, Meg	Call with B. Zotti, C. Bell, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Continue to clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to clear notes related to base rent revenue substantive testing procedures.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to 12/31/2020 property rollforward.	\$0.00	3.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss base rent revenue testing.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/05/2021

Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Mangal (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00
Keddie, Danny	Review expense testing documentation.	\$0.00	2.1	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Keddie, Danny	Review year-end risk assessment documentation.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Clear notes on various control/substantive testing workpapers (i. e. percent in lieu, fixed common area maintenance reimbursements, variable common area maintenance reimbursements, specialty leasing revenue).	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Prepare IRS Form 2215SQC-documentation of the engagement quality control review for audits performed in accordance with the standards of the Public Company Accounting Oversight Board.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with B. Zotti, M. Gu, C. Bell and M. Cummings (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddle, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review substantive testing of fixed asset disposals.	\$0.00	0.5	\$0.00
Mangal, Aastha	Call with R. Grundberg and D. Keddle (Deloitte) to discuss valuation assumption sensitivities for Burnsville Center.	\$0.00	0.9	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddle, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddle, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare design and implementation of review of tenant settlement rollforward.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare design and implementation of ongoing litigation controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document Q4 2020 operating effectiveness selections for accounts receivable controls.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in the year end risk assessment documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddle, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2021				
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare documentation in the additions testing documentation.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare documentation in the additions testing documentation.	\$0.00	3.5	\$0.00
Zotti, Bill	Prepare for upcoming call with M. Gu, C. Bell, M. Cummings and S. Korczyk (Deloitte) to close out year end testing of general information technology controls.	\$0.00	0.4	\$0.00
Zotti, Bill	Call with M. Gu, C. Bell, M. Cummings and S. Korczyk (Deloitte) regarding close out year end testing of general information technology controls.	\$0.00	0.1	\$0.00
02/06/2021				
Hays, Aaron	Clear notes related to base rent revenue substantive testing procedures.	\$0.00	1.8	\$0.00
Keddie, Danny	Review updated documentation of base rental revenue testing.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to prepare documentation in the additions testing documentation.	\$0.00	2.0	\$0.00
02/07/2021				
Hays, Aaron	Clear notes relating to mall site visit procedures.	\$0.00	2.9	\$0.00
Keddie, Danny	Review documentation of base rental revenue.	\$0.00	1.0	\$0.00
02/08/2021				
Bell, Caleb	Finalize 2020 CBL information technology (IT) audit project for archive.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review earnings per share calculation.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Update developments proforma control within impairment controls testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review open items within impairment fair value appraisals and email J. Sanghvi (Deloitte).	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review CBL management's prior impairments analysis summary.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to clear notes relating to mall site visit procedures.	\$0.00	2.2	\$0.00
Hays, Aaron	Clear notes relating to mall site visit procedures.	\$0.00	2.4	\$0.00
Hays, Aaron	Send legal letter and equity confirmations to law firms.	\$0.00	0.4	\$0.00
Hays, Aaron	Prepare accounts payable substantive testing workpapers.	\$0.00	2.2	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss site visits documentation notes.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Hays, Aaron	Call with A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Update default notices and response letters within the audit file for Wells Fargo.	\$0.00	0.6	\$0.00
Keddie, Danny	Document impairment appraisal questions for Burnsville Center.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss prioritization for the week and open areas of testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure on balance sheet risk assessment documentation.	\$0.00	0.7	\$0.00
Keddie, Danny	Review earnings per share testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review CBL 2020 audit team project plan.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with C. Hayes (Deloitte) to discuss site visits documentation notes.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test base rent completeness.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test tenant reimbursement.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test tenant reimbursement.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test percentage in lieu (PIL), specialty leasing completeness.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2021				
Meriwether, Anna	Review other assets substantive testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review earnings per share substantive testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review Q4 2020 board minutes	\$0.00	2.5	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Meriwether, Anna	Update Q4 2020 operational effectiveness selections in journal entry controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss prioritization for the week and open areas of testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes within debt rollforward testing documentation.	\$0.00	3.5	\$0.00
Nicholson, Sean	Address notes within earnings per share testing documentation.	\$0.00	1.5	\$0.00
Nicholson, Sean	Address notes within year end risk assessment update documentation.	\$0.00	4.0	\$0.00
02/09/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss fixed asset impairment, bankruptcy disclosures, engagement status.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Grundberg, Ryan	Continue to prepare year end updates to impairment guided risk assessment appendices.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Update property narrative for developments.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Update real estate assets guided risk assessment and finalize in audit online, pull final version into audit file.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss CBL's analysis of previously impaired properties and substantive testing over payroll expenses.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll support.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of revenue testing procedures.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review CBL management's prior impairments analysis summary.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Prepare year end updates to impairment guided risk assessment appendices.	\$0.00	4.0	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss base rent outstanding questions.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss revenue testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss other assets and escrow testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding sampling procedures and risks associated with the revenue account.	\$0.00	2.1	\$0.00
Hays, Aaron	Continue to clear notes related to substantive testing revenue procedures regarding the account balance.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding the account balance.	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures regarding lease modifications of the respective selections.	\$0.00	1.1	\$0.00
Hays, Aaron	Prepare selections for prepaid rent liability, real estate tax payable and trade accounts payable testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, S. Nicholson and D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss CBL's analysis of previously impaired properties and substantive testing over payroll expenses.	\$0.00	1.0	\$0.00
Keddie, Danny	Document updates to employee retention bonus and compensation agreements.	\$0.00	1.2	\$0.00
Keddie, Danny	Review note closure on base rental revenues testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on site visits documentation.	\$0.00	2.2	\$0.00
Keddie, Danny	Review note closure on year end risk assessment documentation.	\$0.00	1.2	\$0.00
Keddie, Danny	Review year-end mortgage notes payable testing documentation.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss base rent outstanding questions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare for meeting with R. Preston (CBL) related to entity level controls designed under the committee of sponsoring organizations of the treadway commission (COSO) Framework.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with R. Preston (CBL) to discuss entity level controls and progress towards remediation of identified material weakness.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of fixed asset disposals.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivable testing and status of other substantive testing sections.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss audit timing updates including updates on impairment and bankruptcy footnote, timing for recurring meetings.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test base rent completeness.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward equity investment.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare percentage in lieu and specialty leasing completeness testing.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test tenant reimbursement.	\$0.00	2.5	\$0.00
Mangal, Aastha	Update tenant improvement sensitivity for Burnsville.	\$0.00	0.5	\$0.00
Meriwether, Anna	Send out additional accounts receivable confirmations to tenants email address.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on journal entry Q4 2020 operating effectiveness testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/09/2021				
Meriwether, Anna	Call with R. Grundberg, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivable testing and status of other substantive testing sections.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review property, plants and equipment's additions rollforward testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review escrow substantive testing.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss substantive testing procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with D. Rogers (Deloitte) to discuss mortgage escrows testing procedures.	\$0.00	0.8	\$0.00
Nicholson, Sean	Address notes within interest expense testing documentation.	\$0.00	2.2	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss revenue testing procedures.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within year-end risk assessment update documentation.	\$0.00	4.4	\$0.00
02/10/2021				
Bell, Caleb	Prepare for upcoming meeting with R. Grundberg, D. Keddie (Deloitte) regarding bankruptcy impact on information technology testing .	\$0.00	1.1	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Cummings, Molly	Review year-end risk assessment.	\$0.00	2.0	\$0.00
Cummings, Molly	Review note closure on the General Understanding Questionnaire	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Cummings, Molly	Call with R. Grundberg and D. Keddie (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Identify information technology specialist team's coverage over the UltiPro software system.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Update Burnsville impairment assumption sensitivity analysis, email to A. Mangal (Deloitte) with instructions on providing an updated sensitivity report from the argus model.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year end impairment and payroll expense procedures.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Review updates to revenue testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review impairments excel workbook to prepare testing over prior impairments.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Email A. Meriwether (Deloitte) regarding project plan updates.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Clear notes for revenue testing.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Call with M. Cummings and D. Keddie (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes on expense testing, base rental revenue comments.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes related to substantive testing revenue procedures.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Hays, Aaron	Clear notes relating to property, plants and equipment rollforward testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Meeting with S. Nicholson (Deloitte) to discuss tie-out of the financial statements.	\$0.00	0.5	\$0.00
Hays, Aaron	Prepare selections for prepaid rent liability, real estate tax payable and trade accounts payable testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to clear notes relating to operating expense testing.	\$0.00	2.5	\$0.00
Hays, Aaron	Clear notes relating to operating expense testing.	\$0.00	3.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss debt and interest documentation comments.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether, A. Hays (Deloitte), T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year end impairment and payroll expense procedures.	\$0.00	1.4	\$0.00
Keddie, Danny	Review note closure on the debt rollforward testing documentation.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings and R. Grundberg (Deloitte) to discuss testing of CBL's summary of previously impaired assets.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Korczyk (Deloitte) to discuss approach and selections related to testing of accounts receivable.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes on expense testing, base rental revenue comments.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review Q4 2020 testing of controls over recording of journal entries (closing and non-recurring), updates to test criteria workbook.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on documentation of journal entry profiling and entries flagged.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Clear notes on fixed asset disposals, variable common area maintenance guided risk assessment, substantive testing of variable common area maintenance.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) to discuss impairment, base rental revenue testing of modifications, payroll expense testing, year-end risk assessment conclusions, audit status.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2021				
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss debt and interest documentation comments.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within property, plant, equipment disposals testing documentation.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to address notes within debt rollforward testing documentation.	\$0.00	3.0	\$0.00
Nicholson, Sean	Meeting with A. Hays (Deloitte) to discuss tie-out of the financial statements.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes within variable common area maintenance and variable real estate tax reimbursement testing documentation.	\$0.00	1.8	\$0.00
Vuthem, bhavana	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
02/11/2021				
Bell, Caleb	Call with R. Grundberg, D. Keddie (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk and D. Keddie (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Cummings, Molly	Review documentation of long-lived asset site visits to Eastland Mall, Turtle Creek Mall, SouthPark Mall, Valley View Mall, Hamilton Place Mall.	\$0.00	1.5	\$0.00
Cummings, Molly	Review closed notes related to management override risk of material misstatement, journal entry controls, interim journal entry profiling.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss payroll testing.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Grundberg, Ryan	Call with A. Hays, M. Rogers (Deloitte) to discuss operating expense testing procedures.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review expenses testing, guided risk assessments, leadsheet.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Prepare intent significant risk indicators analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with K. Venkatesh (Deloitte) to discuss payroll testing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with C. Bell, D. Keddie (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Hays, Aaron	Send out independence confirmations to L. Sizemore, D. Rogers, A. Mangal & M. Schneider (Deloitte).	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss flux analysis of the financial statements and noncontrolling interest testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with R. Grundberg, S. Nicholson, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg, M. Rogers (Deloitte) to discuss operating expense testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie and S. Korczyk (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Clear notes related to operating expense substantive testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to property rollforward testing.	\$0.00	1.6	\$0.00
Hays, Aaron	Continue to clear notes related to property rollforward testing.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Hays, Aaron	Meeting with S. Nicholson (Deloitte) to discuss flux analysis of the financial statements.	\$0.00	0.3	\$0.00
Hays, Aaron	Perform substantive accounts payable testing procedures.	\$0.00	2.8	\$0.00
Keddie, Danny	Review note closure on interest expense testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss audit status, fixed asset impairment, financial reporting items.	\$0.00	0.4	\$0.00
Keddie, Danny	Review updates for accounting policies matrix.	\$0.00	0.4	\$0.00
Keddie, Danny	Review testing of mortgage escrows.	\$0.00	0.7	\$0.00
Keddie, Danny	Email W. Martin (CBL) regarding expense selections.	\$0.00	0.6	\$0.00
Keddie, Danny	Email S. Nicholson (Deloitte) related to the transfer and allocation of workpapers.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss indicators of impairment related to previously impaired assets.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with C. Bell, R. Grundberg (Deloitte) to discuss testing over payroll expense and CBL's UltiPro system.	\$0.00	0.7	\$0.00
Keddie, Danny	Review note closure on mortgage notes payable testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on expense testing.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Korczyk, Stefanie	Update equity in earnings and investment balances on group audit considerations related to investments in unconsolidated affiliates workbook year end update tab.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review investment in related cash flow analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss indicators of impairment related to previously impaired assets.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss audit status, fixed asset impairment, financial reporting items.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review revenue leadsheet on percent in lieu testing, fixed common area maintenance testing, variable common area maintenance testing, specialty leasing testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review investment in related testing of contributions and distributions.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review investment in unconsolidated affiliate rollforward.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review fixed asset rollforward, related leadsheet and fixed asset additions testing.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review controls over ongoing litigation and the class action liability rollforward.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) regarding impairment, bankruptcy disclosures, workpaper review prioritization.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with D. Keddie and A. Hays (Deloitte) related to abatements testing procedures, property rollforward testing.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt rollforward for CBL-TC, OP, LP properties.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2021				
Kumar Venkatesh, Kumar Venkatesh	Combine preliminary & final analytical procedures and identify significant accounts 2020 Hamilton closing the open notes.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with R. Grundberg (Deloitte) to discuss payroll testing.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Analyze unconsolidated affiliates cashflow.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review reconciling difference in journal entry testing data.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update overall planning tracker based on current status.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review note closure of investment in unconsolidated affiliates rollforward.	\$0.00	4.5	\$0.00
Meriwether, Anna	Prepare litigation risk of material misstatement.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to address notes within interest expense testing documentation.	\$0.00	3.4	\$0.00
Nicholson, Sean	Address notes within interest expense testing documentation.	\$0.00	3.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss flux analysis of the financial statements and noncontrolling interest testing.	\$0.00	0.8	\$0.00
Nicholson, Sean	Meeting with R. Grundberg, A. Hays, M. Rogers (Deloitte) to discuss outstanding items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Meeting with A. Hays (Deloitte) to discuss flux analysis of the financial statements.	\$0.00	0.3	\$0.00
Sikand, Prerna	Roll out Fraud survey to the client.	\$0.00	1.0	\$0.00
02/12/2021				
Cummings, Molly	Review comment closure on interim COVID impairment screen.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment indicators related to management's intent.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare and call with A. Meriwether (Deloitte) to discuss status of substantive testing areas.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare intent significant risk indicators analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with A. Meriwether, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare intent significant risk indicators analysis.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Prepare revenue abatement testing workpaper.	\$0.00	2.6	\$0.00
Hays, Aaron	Call with S. Korczyk (Deloitte) to discuss property rollforward testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes related to property rollforward testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss revenue abatements substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Document revenue abatements sampling procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to clear notes related to property rollforward testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Review note closure on mortgage escrow testing.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss review of board minutes, accounts payable testing, workpaper priority.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Meriwether (Deloitte) to discuss audit status, cash selections, accounts receivable substantive testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss revenue abatements substantive testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, fixed asset impairment, financial reporting items, timing of requested deliverables.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment indicators related to management's intent.	\$0.00	0.6	\$0.00
Keddie, Danny	Research reconsideration events guidance and variable interest entity guidance for the impact of loans in default.	\$0.00	1.0	\$0.00
Keddie, Danny	Review tenant relationship assets and intangible lease assets testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on fixed asset rollforward and related leadsheet.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with A. Hays (Deloitte) to discuss property rollforward testing.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, fixed asset impairment, financial reporting items, timing of requested deliverables.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL - OP properties.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL-LP properties.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward year-end debt for CBL-TC properties.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with R. Grundberg, A. Meriwether and V. Vijayapurkar (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes on the investment rollforward working paper.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test investment rollforward in the working paper.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on design and implementation on control over review of ongoing litigation matters.	\$0.00	4.5	\$0.00
Meriwether, Anna	Close notes in journal entry criteria and profiling.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss notes in escrow testing.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with D. Keddie (Deloitte) to discuss audit status, cash selections, accounts receivable substantive testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare and call with R. Grundberg (Deloitte) to discuss status of substantive testing areas.	\$0.00	1.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2021				
Meriwether, Anna	Meeting with R. Grundberg, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Meeting with A. Meriwether and K. Venkatesh (Deloitte) to discuss status updates related to year-end testing.	\$0.00	0.3	\$0.00
02/13/2021				
Cummings, Molly	Review revenue section including three guided risk assessments, tax basis leadsheet, base rent, specialty rent, variable common area maintenance, fixed common area maintenance, percent in lieu.	\$0.00	3.4	\$0.00
Grundberg, Ryan	Complete pro forma control within impairment control testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Perform accounts payable substantive testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to site visit testing procedures.	\$0.00	1.4	\$0.00
Keddie, Danny	Review intent related impairment indicator.	\$0.00	1.1	\$0.00
Keddie, Danny	Review rental revenue testing comments.	\$0.00	0.4	\$0.00
Keddie, Danny	Review Q4 2020 board minutes.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update payroll selections data accuracy testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update completeness of rental revenue testing.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end materiality workpaper.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review year-end trial balance for all 4 JVs -MOSC LP,MOSC OP,CBL-TC and Hamilton Place.	\$0.00	4.0	\$0.00
02/14/2021				
Cummings, Molly	Review Q4 2020 minutes of the board of directors, compensation committee, audit committee.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2021				
Grundberg, Ryan	Address notes within Monroeville, Asheville impairment fair value appraisal testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Address notes within impairment controls.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Address notes within Burnsville impairment assumptions summary testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Gather land comparables for Imperial Valley and Diberville vacant land testing.	\$0.00	2.8	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures.	\$0.00	1.2	\$0.00
Keddie, Danny	Review sensitivity assumptions utilized for impairment appraisal testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Review employee retention program amendments and accounting guidance.	\$0.00	0.4	\$0.00
02/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review notes payable rollforward and interest expense testing.	\$0.00	2.0	\$0.00
Cummings, Molly	Review operating expense, general and administrative, repairs maintenance and real estate tax expense.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) regarding various topics related to the audit including status of shareholder class action and overall status of audit progression.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update tracker and plan for week.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions of revenue testing procedures and review notes.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes within significant risk intent indicator.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Review updated indicator analysis provided by client, step 1 analyses, prepare support to send to D. Rogers (Deloitte) to populate step 1s.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Prepare non significant risk impairment indicator testing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Prepare impairment non-intent related indicators testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Meeting with A. Houghton (CBL) to discuss payroll testing support.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Research common area maintenance questions.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss real estate taxes payable testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures as it relates to lease modifications and abatements entered into by tenants.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures regarding cutoff testing procedures.	\$0.00	1.8	\$0.00
Hays, Aaron	Clear notes relating to revenue substantive testing procedures regarding the account balance.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Hays, Aaron	Perform substantive testing procedures over the completeness of operating expenses.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss daily goals and outstanding items.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures and review notes.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment recoverability analyses from management.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss notes in other assets testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss questions related to accounts payable real estate tax (RET) testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb and R. Carlton (CBL), S. Korczyk (Deloitte) to discuss assessment of default interest payable on mortgage notes payable.	\$0.00	0.4	\$0.00
Keddie, Danny	Address notes on year-end risk assessment documentation.	\$0.00	3.3	\$0.00
Korczyk, Stefanie	Clear notes on testing of controls over journal entries and test criteria for substantive testing of journal entries.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on litigation risk of material misstatement and testing of related controls.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) regarding various topics related to the audit including status of shareholder class action and overall status of audit progression.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Cobb and R. Carlton (CBL), D. Keddie (Deloitte) to discuss assessment of default interest payable on mortgage notes payable.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Rollforward Hamilton debt rollforward and Hamilton property, plant & equipment (PPE) rollforward.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers CBL-TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers C-MOSC LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test plant, property & equipment roll forward in working papers D MOSC OP.	\$0.00	2.5	\$0.00
Meriwether, Anna	Call with R. Grundberg, A. Hays, D. Rogers (Deloitte) to discuss outstanding items.	\$0.00	0.2	\$0.00
Meriwether, Anna	Close notes on journal entry testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on operating effectiveness documentation for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on Q1-Q3 2020 journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on journal entry profiling.	\$0.00	4.0	\$0.00
02/16/2021				
Grundberg, Ryan	Review management's recoverability analyses and COVID screen.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Grundberg, Ryan	Prepare year end NOI indicator analysis and COVID screen.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment significant risk debt indicators testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Compile impairment questions for A. Houghton (CBL).	\$0.00	1.9	\$0.00
Grundberg, Ryan	Call with D. Rogers (Deloitte) to discuss questions regarding recoverability analyses workpaper.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Rogers (Deloitte) to walk through procedures for populating recoverability analyses workpapers.	\$0.00	0.8	\$0.00
Gupta, Neha	Continue to perform journal entry testing.	\$0.00	3.0	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the maintenance and repairs operating expense account balance.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the operating expense account balance.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the property operating expense account balance.	\$0.00	1.0	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the real estate tax operating expense account balance.	\$0.00	0.4	\$0.00
Hays, Aaron	Perform operating expense substantive testing procedures for the general and administrative operating expense account balance.	\$0.00	1.5	\$0.00
Hays, Aaron	Update guided risk assessments for liabilities' accounts.	\$0.00	0.3	\$0.00
Hays, Aaron	Prepare selections for further operating expense substantive testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes relating to substantive revenue testing procedures.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Hays, Aaron	Call with A. Meriwether and D. Rogers (Deloitte) to discuss substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Perform substantive testing procedures relating to accounts payable.	\$0.00	2.4	\$0.00
Keddie, Danny	Follow-up on open items for year-end variance analysis and debt with T. Wingo and T. Overley (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Review impairment indicator documentation for intent related indicators.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment, revenues, accruals of professional fees, timing of deliverables.	\$0.00	0.6	\$0.00
Keddie, Danny	Prepare list of follow up items for board minutes.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment significant risk debt indicators testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email D. Keddie (Deloitte) regarding audit status, review allocations.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment, revenues, accruals of professional fees, timing of deliverables.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test Hamilton property, additions testing, disposal testing, depreciation testing and year end materiality to update in property & debt testing working papers.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare year-end materiality numbers updating in property & debt testing working papers and cash testing for MOSC-OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property and equipment- additions testing.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/16/2021				
Kumar Venkatesh, Kumar Venkatesh	Prepare disposal testing.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare depreciation testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with A. Meriwether and V. Vijayapurkar (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review trade accounts payable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review accounts payable real estate tax and prepaid rent substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with A. Hays and D. Rogers (Deloitte) to discuss substantive testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Meeting with V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status updates related to year-end testing.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for MOSC LP.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for MOSC OP.	\$0.00	2.7	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for TC.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Meeting with A. Meriwether and K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.3	\$0.00
02/17/2021				
Cummings, Molly	Call with D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on year-end risk assessment.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2021				
Grundberg, Ryan	Update on the status of impairment work and plan for workpaper allocation A. Hays, A. Meriwether, D. Rogers (Deloitte).	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss audit status and outstanding support.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss status of impairment testing support.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address notes within significant risk intent indicator.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare year-end impairment COVID screen high level recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare non intent indicator and make year end updates to impairment risk assessment appendices.	\$0.00	3.1	\$0.00
Hays, Aaron	Continue to clear notes relating to revenue and operating expense substantive testing procedures.	\$0.00	1.8	\$0.00
Hays, Aaron	Clear notes relating to substantive revenue and operating expense procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare meeting agenda for CBL meeting with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL).	\$0.00	0.6	\$0.00
Hays, Aaron	Call with M. Cummings, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2021				
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss revenue and operating expense testing procedures and review notes.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to revenue and operating expense substantive testing procedures.	\$0.00	2.9	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on expense testing and expense cutoff testing documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss revenue and operating expense testing procedures and review notes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review trade accounts payable testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss audit status and outstanding support.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Clear notes on revenue testing workpapers.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test Hamilton Place cash leadsheet and cash.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing CBL-T/C.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing MOSC-LP.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2021				
Kumar Venkatesh, Kumar Venkatesh	Prepare cash leadsheet and cash testing MOSC-OP.	\$0.00	2.5	\$0.00
Meriwether, Anna	Document accounts receivable substantive testing.	\$0.00	4.5	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddie, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Wingo, A. Houghton, C. Alcones, R. Carlton (CBL) to discuss audit status and outstanding items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Document accounts receivable uncollectible revenue substantive testing.	\$0.00	4.5	\$0.00
Sikand, Prerna	Collect responses from fraud survey provided to the client	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on other 3 JV's workpapers.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Update year-end risk assessment workpaper for Hamilton.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review MOSC LP and MOSC OP debt testing section for year-end.	\$0.00	2.0	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00
02/18/2021				
Cummings, Molly	Review comment closure on percent in lieu revenue testing, variable and fixed common area maintenance revenue and specialty leasing revenue (collectively revenue testing).	\$0.00	0.4	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
Cummings, Molly	Review revenue abatement testing.	\$0.00	0.4	\$0.00
Cummings, Molly	Review impairment intent indicator - significant risk.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Grundberg, Ryan	Update payroll support requests based on conversation with M. Carrington (CBL).	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with K. Venkatesh (Deloitte) to discuss year-end payroll testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Address impairment control notes.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Set up payroll testing and support.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Prepare Stroud step 1 recoverability analysis.	\$0.00	3.8	\$0.00
Grundberg, Ryan	Prepare Stroud step 1 (including tickmarks that are consistent across all step 1s).	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with M. Carrington (CBL) to discuss payroll testing support to be provided from Human resources department.	\$0.00	1.3	\$0.00
Hays, Aaron	Continue to clear notes relating to substantive testing of rental abatements.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to variable common area maintenance revenue substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Email T. Overly (CBL) regarding variable common area maintenance expense.	\$0.00	0.1	\$0.00
Hays, Aaron	Prepare cutoff testing procedures for operating expenses.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rents testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss operating expense and accounts payable testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to substantive testing of base rent revenue.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes relating to property additions and disposals' testing procedures.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Hays, Aaron	Clear notes relating to operating expense substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Clear notes relating substantive testing of revenue abatements.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to substantive testing of rental abatements.	\$0.00	2.9	\$0.00
Keddie, Danny	Call with S. Korczyk, M. Cummings, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss fixed asset impairment and prepaid insurance.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with A. Meriwether, D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss operating expense and accounts payable testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment conclusions and timing of appraisals, insurance entries, 10-K draft timings, bankruptcy disclosures.	\$0.00	0.9	\$0.00
Keddie, Danny	Review accounts payable real estate taxes and prepaid rent testing.	\$0.00	0.9	\$0.00
Keddie, Danny	Review rental abatements testing documentation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on investment in unconsolidated affiliates leadsheet and testing.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Review accounts receivable leadsheet and testing workbook.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss fixed asset impairment and prepaid insurance.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddle (Deloitte) to discuss fixed asset impairment conclusions and timing of appraisals, insurance entries, 10-K draft timings, bankruptcy disclosures.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for MOSC LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for CBL/TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense testing for MOSC OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Follow-up with G. Ryan (Deloitte) on rollforward payroll testing setup and investment testing.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with A. Meriwether (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with R. Grundberg (Deloitte) to discuss year-end payroll testing.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test operating expenses Hamilton place.	\$0.00	1.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable lease modification question and answer.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with D. Keddle and D. Rogers (Deloitte) to discuss questions regarding accounts payable real estate tax (RET) testing notes.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2021				
Meriwether, Anna	Meeting between K. Venkatesh (Deloitte) to discuss status updates related to year end testing.	\$0.00	0.2	\$0.00
Scheibel, Patrick	Call with S. Korczyk, D. Keddie, M. Cummings (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$0.00	0.4	\$0.00
02/19/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Meriwether and A. Hays (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address non-significant risk impairment indicator testing notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Prepare Meridian recoverability analysis.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie and D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rent testing.	\$0.00	0.2	\$0.00
Hays, Aaron	Email D. Keddie (Deloitte) regarding property rollforward testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Continue to clear notes relating to property, plants and equipment rollforward and additions/disposals testing.	\$0.00	2.3	\$0.00
Hays, Aaron	Clear notes relating to property, plants and equipment rollforward and additions/disposals testing.	\$0.00	2.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2021				
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss property, plants and equipment rollforward and property additions and disposals testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss property rollforward and property additions testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with R. Grundberg, A. Meriwether (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss property rollforward and property additions testing procedures.	\$0.00	0.7	\$0.00
Keddie, Danny	Review pro forma impairment control documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays and D. Rogers (Deloitte) to discuss selections for accounts payable prepaid rent testing.	\$0.00	0.2	\$0.00
Keddie, Danny	Update risk assessment numbers for entries made subsequent to latest update.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Stroud mall impairment recoverability analysis.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare payroll recalculation.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2021				
Kumar Venkatesh, Kumar Venkatesh	Prepare payroll accuracy testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document Accounts receivable substantive testing for uncollectible revenue selections.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with R. Grundberg, A. Hays (Deloitte) to discuss outstanding items and status of testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review cash and restricted cash substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss selections for Cash testing.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss property, plants and equipment rollforward and property additions and disposals testing procedures.	\$0.00	0.5	\$0.00
02/20/2021				
Vijayapurkar, Vallabh Chandramouli	Review Hamilton and CBL TC debt testing section for year-end.	\$0.00	4.0	\$0.00
02/21/2021				
Cummings, Molly	Review closed noted on impairment indicator intent, review mortgage interest and other assets testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Prepare additional revenue selections for cutoff testing procedures.	\$0.00	2.8	\$0.00
02/22/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Cummings, Molly	Call with A. Meriwether (Deloitte) to discuss audit progression.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with K. Venkatesh, V. Vijayapurkar (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address Stroud recoverability analysis testing notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare Meridian recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare Brookfield Square recoverability analysis.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Continue to prepare Meridian recoverability analysis testing.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Continue to address Stroud recoverability analysis testing notes.	\$0.00	0.2	\$0.00
Hays, Aaron	Clear notes relating to property rollforward and property additions/disposals substantive testing.	\$0.00	1.5	\$0.00
Hays, Aaron	Perform cutoff testing procedures for revenue selections.	\$0.00	0.8	\$0.00
Hays, Aaron	Update base rent revenue substantive testing workpaper.	\$0.00	0.7	\$0.00
Hays, Aaron	Perform substantive testing procedures on noncontrolling interest.	\$0.00	2.7	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss non-controlling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Update documentation relating to property additions substantive testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
James, Kuruvilla	Review depreciation testing work papers.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with T. Overlay, G. Roddy (CBL), S. Korczyk and A. Meriwether (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review journal entry test criteria for Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with T. Overlay, G. Roddy (CBL), D. Keddie and A. Meriwether (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss audit strategy and staffing.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform rent roll testing of MOSC-LP & MOSC-OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare and call with R. Grundberg, V. Vijayapurkar (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - completeness testing.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - accuracy testing.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2021				
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 - adjustments to hourly base employee pay recalculation .	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss non-controlling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Meriwether, Anna	Close notes on Q4 2020 journal entry criteria.	\$0.00	4.1	\$0.00
Meriwether, Anna	Continue to close notes on Q4 2020 journal entry profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with between T. Overley, G. Roddy (CBL) S. Korczyk, D. Keddie (Deloitte) to discuss evaluation of reserves and collectability of receivables.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings (Deloitte) to discuss audit progress.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.4	\$0.00
Sikand, Prerna	Check for additional responses received from the participants and send an update to the US team regarding the responses received.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with R. Grundberg, K. Venkatesh (Deloitte) to discuss year end payroll testing of real estate investment trust (REIT) level workpaper.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review cash testing part of Hamilton and CBL TC.	\$0.00	4.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding plan the work for the day.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on debt testing section.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on the risk assessment workpapers of CBL TC and Hamilton.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Cummings, Molly	Review comment clearance on guided risk assessment for held for sale, noncontrolling interest, property, plant and equipment.	\$0.00	0.3	\$0.00
Cummings, Molly	Review comment closure on base rent, revenue abatements and all expense testing.	\$0.00	0.5	\$0.00
Cummings, Molly	Review Stroud recoverability analysis impairment calculations.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with D. Keddle (Deloitte) to discuss Outlets at Gettysburg impairment recoverability analysis.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL), T. Rumptz (Horizon) to discuss status of the land sale at The Outlets at Gettysburg for impairment recoverability analysis testing.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Houghton, M. Stephens (CBL) to discuss tax savings inputs to the impairment recoverability analyses.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with D. Keddle (Deloitte), A. Cobb, A. Houghton (CBL) to discuss impairment questions related to unconsolidated affiliates.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare Eastland recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare Eastland recoverability analysis testing.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Close recoverability analyses notes and organize questions to send to CBL.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Perform cutoff testing procedures for operating expenses.	\$0.00	0.9	\$0.00
Hays, Aaron	Perform cutoff testing procedures for revenue testing selections.	\$0.00	1.9	\$0.00
Hays, Aaron	Update client meeting agenda for outstanding items and expected dates.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Hays, Aaron	Perform substantive testing procedures on noncontrolling interest rollforward.	\$0.00	0.7	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures on noncontrolling interest.	\$0.00	2.3	\$0.00
Hays, Aaron	Perform substantive testing procedures on equity rollforward.	\$0.00	3.8	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures on equity rollforward.	\$0.00	1.7	\$0.00
James, Kuruvilla	Review fixed asset disposal testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss Outlets at Gettysburg impairment recoverability analysis.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss impairment questions related to unconsolidated affiliates.	\$0.00	0.5	\$0.00
Keddie, Danny	Review base rent cutoff testing and review note clearance.	\$0.00	0.7	\$0.00
Keddie, Danny	Email A. Meriwether (Deloitte) regarding restricted cash and journal entry testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment timing, 10-K-annual report-draft timing.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounts payable related to real estate taxes and prepaid rent testing.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment timing, 10-K-annual report-draft timing.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform payroll expense testing for year-end 2020.	\$0.00	4.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to perform payroll expense testing for year-end 2020.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/23/2021				
Kumar Venkatesh, Kumar Venkatesh	Perform rent roll testing MOSC-LP and CBL/TC.	\$0.00	2.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to perform payroll expense testing for year-end 2020.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing selections.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes on Q4 2020 journal entry testing criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on Q4 2020 journal entry testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper questions.	\$0.00	1.4	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss equity rollforward and cash testing selections.	\$0.00	0.2	\$0.00
Sikand, Prerna	Draft the reminder language to be sent to the participants for the Fraud Survey and check for new responses by participants for the Fraud Survey on Deloitte Survey Tool (DST).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review opinions, year-end communication workpaper for 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review fixed asset testing section of Hamilton and TC.	\$0.00	5.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Draft email regarding the fixed asset testing section of Hamilton and TC to J. Kuruvilla (Deloitte).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on general understanding questioner.	\$0.00	1.0	\$0.00
02/24/2021				
Cummings, Molly	Review prepaid rent and accrued real estate tax.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on accounts payable, deposits and other assets.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss approach to documentation of recoverability analysis net operating income (NOI) projections as well as controls testing approach for budgeting/forecasting.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Meriwether (Deloitte) to discuss audit status.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss support for recoverability analyses testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare York Galleria recoverability analysis testing.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Continue to prepare Meridian recoverability analysis testing.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Continue to prepare Eastland recoverability analysis testing.	\$0.00	2.2	\$0.00
Grundberg, Ryan	Organize planning and update tracker.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Email J. Sanghvi (Deloitte) regarding Laredo fair value appraisal work.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment step 1 recoverability analyses.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to revenue and expense substantive testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Update leadsheets.	\$0.00	0.4	\$0.00
Hays, Aaron	Perform substantive testing procedures on the equity rollforward.	\$0.00	3.4	\$0.00
Hays, Aaron	Perform substantive testing procedures on equity and noncontrolling interest rollforwards.	\$0.00	2.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Hays, Aaron	Continue to perform substantive testing procedures on equity and noncontrolling interest rollforwards.	\$0.00	2.1	\$0.00
Hays, Aaron	Send out independence confirmation letters for the FY 2020 audit to A. Ajmani, N. Datta, A. Mangal, G. Mangla, A. Shaw, M. Sullivan, S. Venkatramana (Deloitte).	\$0.00	0.4	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss noncontrolling interest, equity rollforwards, reorganization events.	\$0.00	0.9	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment recoverability analyses.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss noncontrolling interest, equity rollforwards, reorganization items.	\$0.00	0.9	\$0.00
Keddie, Danny	Call with A. Cobb, A. Houghton (CBL) to discuss impairment of long lived assets and reconsiderations events for variable interest entities.	\$0.00	0.3	\$0.00
Keddie, Danny	Research and send guidance on variable interest entities and reconsideration events to A. Cobb (CBL).	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review journal entry profiling for Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Korczyk, Stefanie	Continue to update equity in earnings and investment balances on group audit considerations related to investments in unconsolidated affiliates workbook year-end update tab.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare error extrapolation worksheet - payroll expense.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test rent roll of CBL-TC/LLC and send email to M. Anna (Deloitte) with selections to request supporting from CBL.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test rent roll of Hamilton place.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll for year-end 2020 and make adjustments to payroll recalculation from monthly to pay period.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test payroll for year-end 2020 make adjustments to payroll recalculation from monthly to pay period.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call between R. Grundberg (Deloitte) to discuss audit status.	\$0.00	1.3	\$0.00
Meriwether, Anna	Close notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper additive items.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper progress.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing workpaper progress.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2021				
Meriwether, Anna	Document Q4 2020 journal entry selections selected for further testing.	\$0.00	4.0	\$0.00
Sikand, Prerna	Roll out the reminder to participants requesting them to complete the survey before the designated deadline.	\$0.00	0.5	\$0.00
02/25/2021				
Cummings, Molly	Call with B. Hendrix, A. Cobb (CBL), S. Korczyk (Deloitte) to obtain updates regarding CBLs new and existing legal matters.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update Impairment recoverability analysis support request listing.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Address notes within Stroud recoverability analysis testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Address notes within Eastland recoverability analysis testing.	\$0.00	3.6	\$0.00
Grundberg, Ryan	Organize impairment work information for J. Sanghvi (Deloitte).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to address notes within Stroud recoverability analysis testing.	\$0.00	1.3	\$0.00
Hays, Aaron	Update accounts payable guided risk assessment based on additions to substantive testing of accounts payable for the FY2020 audit.	\$0.00	0.6	\$0.00
Hays, Aaron	Update depreciation expense testing workpaper.	\$0.00	0.8	\$0.00
Hays, Aaron	Update engagement's independence confirmation workpaper.	\$0.00	0.3	\$0.00
Hays, Aaron	Document cutoff testing selection for fixed tenant reimbursement revenue substantive procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss marketable securities testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Prepare substantive testing procedures for accounts payable - other in the accounts payable testing workpaper.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/25/2021

Hays, Aaron	Continue to prepare substantive testing procedures for accounts payable - other in the accounts payable testing workpaper.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare testing workpaper for non-cash disposals of tenant improvements.	\$0.00	2.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss accounts payable - legal fees and tenant improvement disposals testing procedures.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review fixed asset additions testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with K. Venkatesh, A. Meriwether (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review impairment recoverability analyses for Brookfield mall, Eastland mall, Meridian mall.	\$0.00	2.8	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss approach to documentation of recoverability analysis net operating income (NOI) projections and controls testing approach for budgeting/forecasting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss accounts payable - legal fees and tenant improvement disposals testing procedures.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss fixed asset impairment and open items in 10-K (annual report) draft.	\$0.00	0.5	\$0.00
Keddie, Danny	Review Stroud impairment recoverability analysis updates for note clearance.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2021				
Korczyk, Stefanie	Call with B. Hendrix and A. Cobb (CBL), M. Cummings (Deloitte) to obtain updates regarding the CBL's new and existing legal matters.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Discuss with A. Meriwether (Deloitte) regarding journal entry testing, investment in unconsolidated affiliates, accounts receivable.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss fixed asset impairment and open items in 10-K (annual report) draft.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test interest expense testing Hamilton place and notes payable lead sheet.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare notes payable lead sheet.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare forbearance agreement CBL-TC/LLC (Oak Park mall).	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for CBL-TC/LLC.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for MOSC-LP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing for MOSC-OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with D. Keddie, A. Meriwether (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss marketable securities testing procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Discuss with S. Korczyk (Deloitte) regarding journal entry testing, investment in unconsolidated affiliates, accounts receivable.	\$0.00	0.8	\$0.00
Meriwether, Anna	Close notes on Q4 2020 Journal Entry selections selected for further testing in cortex.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable substantive testing.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2021				
Meriwether, Anna	Continue to close additional notes on Q4 2020 journal entry testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with D. Keddie, K. Venkatesh (Deloitte) to discuss planning of year end substantive procedures and testing for joint venture audits.	\$0.00	0.5	\$0.00
02/26/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Cummings, Molly	Review note closure of Stroud step 1 impairment, close notes on property, plants and equipment roll and additions testing.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with L. Chapman (CBL) to discuss status of audit and certain bankruptcy matters.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton, D. Batchelor (CBL) to discuss updates at Stroud Mall for impairment testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss open impairment items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address notes within Eastland Step 1 recoverability analysis testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to depreciation expense substantive testing procedures.	\$0.00	2.6	\$0.00
Hays, Aaron	Prepare marketable securities substantive testing.	\$0.00	1.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss marketable securities and reorganization testing procedures.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Hays, Aaron	Perform substantive testing procedures on tenant improvement disposals.	\$0.00	1.3	\$0.00
James, Kuruvilla	Clear notes on fixed assets additions, disposals and depreciation testing work papers.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on impairment recoverability analyses.	\$0.00	0.6	\$0.00
Keddie, Danny	Review cash and restricted cash testing.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays and D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with D. Rogers (Deloitte) to discuss cash testing notes.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss marketable securities and reorganization testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, investment in unconsolidated affiliates, timing of requested deliverables.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Clear notes on testing of the investments in unconsolidated affiliates and push balance changes through the analysis of significant joint venture components workbook.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on Q4 2020 tests of journal entries to address the risk of management override of controls.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays, D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, investment in unconsolidated affiliates, timing of requested deliverables.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review operating expense testing of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review plant, property and equipment rollforward, disposal, additions and depreciation working papers of Hamilton Place.	\$0.00	1.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense combined leadsheet of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	2.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare combined property leadsheet of Hamilton Place.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare combined property leadsheet of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare operating expense combined leadsheet of Hamilton place.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review property plant and equipment rollforward, disposal, additions and depreciation working papers of MOSC-LP, MOSC-OP and CBL-TC/LLC.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to close additional notes on accounts receivable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable substantive testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, & D. Rogers (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with D. Rogers (Deloitte) to discuss cash testing notes.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2021				
Vijayapurkar, Vallabh Chandramouli	Review rent roll section and straight line testing section of Hamilton and TC.	\$0.00	6.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity workpaper of Hamilton and TC.	\$0.00	2.2	\$0.00
02/27/2021				
Keddie, Danny	Review marketable securities documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Update year-end risk assessment documentation.	\$0.00	1.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes on American Institute of Certified Public Accountant fixed assets process workbook.	\$0.00	3.5	\$0.00
02/28/2021				
Cummings, Molly	Review unconsolidated affiliate rollforward testing and joint venture distribution cash flow testing.	\$0.00	0.7	\$0.00
Cummings, Molly	Review step 1 impairment testing for Meridien, Brookfield, Eastland.	\$0.00	1.1	\$0.00
Cummings, Molly	Review Q4 2020 journal entry criteria, profile report, selection testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review note closure on mortgage notes payable rollforward, interest expense, accrued interest.	\$0.00	1.2	\$0.00
Keddie, Danny	Review noncontrolling interest rollforward and equity rollforward.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Review process flow diagram for revenue process.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review guided risk assessment for investments in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare year-end updates to group audit considerations and considerations of risks associated with equity method investments.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2021				
Cummings, Molly	Review closed notes on Q4 2020 profiling workbook related to journal entry testing, property additions and real estate guided risk assessment, property additions, depreciation expense.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on impairment controls indicator analysis as well as generally accepted accounting principles (GAAP) step 2 control.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address impairment control notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Atlanta and El Paso impairment analyses.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare Outlets at Gettysburg step 1 recoverability analysis.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Organize 2020 audit file and plan schedule for the week to complete tasks.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare Outlets at Gettysburg recoverability analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare York Galleria recoverability analysis.	\$0.00	3.6	\$0.00
Hays, Aaron	Clear notes relating to property rollforward testing procedures.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2021				
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to equity and noncontrolling interest rollforward testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to equity rollforward testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Clear notes relating to marketable securities testing procedures.	\$0.00	1.8	\$0.00
Hays, Aaron	Clear notes relating to marketable securities testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest rollforward substantive testing procedures.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Address notes on interest expense and accrued interest testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review York Galleria recoverability analysis for impairment.	\$0.00	0.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Complete going concern consultation memo for annual audit.	\$0.00	1.9	\$0.00
Korczyk, Stefanie	Complete updates to year end analysis of significant joint venture components.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Clear notes on Q4 2020 test of journal entries, property, plant and equipment (PP&E) process narrative, miscellaneous guided risk assessment workbooks.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive testing and journal entry testing.	\$0.00	0.2	\$0.00
03/02/2021				
Grundberg, Ryan	Review payroll testing workpapers.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Continue to address impairment control notes.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Address impairment step 1 recoverability analyses notes.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare South County Step 1 recoverability analysis.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Prepare South County Step 1 recoverability analysis.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest substantive testing procedures.	\$0.00	2.8	\$0.00
Hays, Aaron	Continue to clear notes relating to noncontrolling interest substantive testing procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Perform substantive testing procedures over guaranty liabilities.	\$0.00	2.1	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over guaranty liabilities.	\$0.00	1.7	\$0.00
Hays, Aaron	Send out updates to legal counsel for legal confirmations.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

03/02/2021

Hays, Aaron	Update client meeting agenda with CBL.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Review south county and Outlets at Gettysburg step 1 recoverability analyses for impairment.	\$0.00	1.6	\$0.00
Keddie, Danny	Address notes on mortgage notes payable testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Review test the completeness of non-cash tenant improvement disposals.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Test the Salon Adrian litigation settlement liability.	\$0.00	2.7	\$0.00
Sikand, Prerna	Draft update related to the number of participants who responded to the survey A. Edwards (Deloitte).	\$0.00	1.0	\$0.00

03/03/2021

Cummings, Molly	Call (partial) with A. Edwards, D. Keddie, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare non-sig risk impairment indicator analysis testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare year-end impairment COVID screen high level recoverability analysis.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment step 1 questions related to South County and Gettysburg.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare year-end impairment COVID screen high level recoverability analysis.	\$0.00	1.7	\$0.00
Hays, Aaron	Clear notes relating to noncontrolling interest rollforward testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to property disposals substantive testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of marketable securities and noncontrolling rollforward testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Meeting with S. Korczyk, D. Keddie (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to depreciation expense substantive testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Perform 2020 10K footnote tie-out procedures.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to perform 2020 10K footnote tie-out procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Prepare 2020 10K footnote tie-out procedures.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Hays, Aaron	Prepare client meeting agenda for meeting with CBL.	\$0.00	0.5	\$0.00
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling rollforward testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review reconsideration events and variable interest entities (VIE) guidance.	\$0.00	0.9	\$0.00
Keddie, Danny	Meeting with S. Korczyk, A. Hays (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Edwards, M. Cummings, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call (partial) with A. Edwards, D. Keddie, M. Cummings (Deloitte) to discuss results of the fraud risk survey.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review non-cash tenant improvement disposals and depreciation expense testing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Meeting with D. Keddie, A. Hays (Deloitte) to discuss questions of depreciation expense and property disposal testing procedures.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2021				
Kumar Venkatesh, Kumar Venkatesh	Close payroll testing notes.	\$0.00	3.4	\$0.00
03/04/2021				
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare non-sig risk impairment indicator analysis testing.	\$0.00	4.1	\$0.00
Grundberg, Ryan	Continue to prepare non-sig risk impairment indicator analysis testing.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Continue to prepare non-sig risk impairment indicator analysis testing.	\$0.00	2.4	\$0.00
Grundberg, Ryan	Prepare vacant land indicators and land comparables for Imperial Valley and Diberville.	\$0.00	3.2	\$0.00
Hays, Aaron	Clear notes relating to substantive testing procedures over operating expenses.	\$0.00	0.5	\$0.00
Hays, Aaron	Update segment analysis workpapers.	\$0.00	0.3	\$0.00
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of future scheduled principal payments, future fixed lease payments and default interest testing procedures.	\$0.00	1.5	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the bankruptcy footnote.	\$0.00	2.8	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the income statement and balance sheet.	\$0.00	3.9	\$0.00
Keddie, Danny	Review audit file index for completeness and to determine assignments for following week.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Keddie, Danny	Discuss with M. Cummings, S. Korczyk (Deloitte) related to going concern memo and analysis.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2021				
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of future scheduled principal payments, future fixed lease payments and default interest testing procedures.	\$0.00	1.5	\$0.00
Keddie, Danny	Address notes related to Jefferson mall mortgage loan amortization.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes related to year end group audit considerations.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) regarding state tax treatment of cancellation of debt income.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Continue to prepare test of the litigation settlement liability.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Discuss with D. Keddie, M. Cummings (Deloitte) related to going concern memo and analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Address notes on assessment of going concern.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit and credit segregation.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit related tickmarks.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test payroll debit update the sampling procedure.	\$0.00	0.5	\$0.00
03/05/2021				
Grundberg, Ryan	Address notes within non sig risk impairment indicator testing.	\$0.00	2.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss outstanding impairment support.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with T. Wingo, C. Alcones (CBL) to discuss questions over loan amortization schedules as it relates to footnote tie-out procedures.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2021				
Hays, Aaron	Clear notes relating to guaranty liabilities substantive testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Perform testing procedures on regulation relating to the Company's disclosure additional investments.	\$0.00	2.6	\$0.00
Hays, Aaron	Prepare for call with T. Wingo (CBL) for discussion on loan amortization schedules.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of review notes on future scheduled principal payments, future fixed lease payments and guaranty liabilities testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to tie-out testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Update operating expense testing selections.	\$0.00	0.6	\$0.00
Hays, Aaron	Update regulation s-x testing workpaper relating to the need for the Company's disclosure additional investments.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions operating expense testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Johnson, Pat	Research cancellation of debt income.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss operating expense testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note closure on step 1 recoverability analyses for impairment.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Provide update to J. Staat (Deloitte) on timing of 2020 Form 10-K filing and prepare/send engagement deliverables for review.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review test of payroll expenses.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, financial statement drafts, timing of requested deliverables.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update cash flow worksheet.	\$0.00	3.0	\$0.00
03/06/2021				
Grundberg, Ryan	Address notes within impairment analysis.	\$0.00	2.1	\$0.00
Hays, Aaron	Set up default interest testing workpaper.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment indicator analysis documentation.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare and populate real estate investment trust (REIT) cash flow worksheet-opening balance updating.	\$0.00	0.5	\$0.00
03/07/2021				
Cummings, Molly	Review step 1 for York Galleria and South County Mall.	\$0.00	1.0	\$0.00
Cummings, Molly	Review closed notes on step 1 impairment Stroud, Meridien, Brookfield, Eastland.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review test of accounts receivable and corresponding reserves.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/08/2021				
Hays, Aaron	Continue to clear notes relating to equity and noncontrolling interest rollforward testing.	\$0.00	1.8	\$0.00
Hays, Aaron	Update independence confirmation listing.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to equity and noncontrolling interest rollforward testing.	\$0.00	2.0	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to Schedule III disclosure.	\$0.00	1.3	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to equity disclosures.	\$0.00	1.4	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to revenue disclosures.	\$0.00	0.9	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the statement of cash flows.	\$0.00	0.5	\$0.00
Keddie, Danny	Close open review notes on debt rollforward testing and update for support received from T. Wingo (CBL) for debt agreements executed.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Keddie, Danny	Discuss with S. Sanwaria (Deloitte) regarding impact of loan default on the consolidation and joint venture (JV) accounting.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss reconsideration events and deconsolidation guidance.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/08/2021				
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss rationale behind variances flagged by the year end flux analysis tool.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss file view and tasks for incoming staff.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss reconsideration events and deconsolidation guidance.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes regarding the evaluation of the going concern assumption.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close payroll expense notes.	\$0.00	3.4	\$0.00
Sanwaria, Shekhar	Discuss with D. Keddie (Deloitte) regarding impact of loan default on the consolidation and joint venture (JV) accounting.	\$0.00	0.6	\$0.00
Wilmer, William	Review 2020 asset tests in capacity as tax specialist on company audit.	\$0.00	3.8	\$0.00
03/09/2021				
Cummings, Molly	Call with L. Chapman (CBL) to discuss status of audit.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to substantive cash testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to fair value disclosure.	\$0.00	2.1	\$0.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to lease information disclosure.	\$0.00	1.3	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/09/2021				
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to revenue disclosure.	\$0.00	1.5	\$0.00
Hays, Aaron	Continue to perform 2020 10-K schedule tie-out procedures relating to schedule III disclosure.	\$0.00	1.4	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss reconsideration events, financial statement drafts, timing of joint venture audits and going concern.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review test financial statement account variances flagged by the year-end flux analysis tool.	\$0.00	2.0	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss reconsideration events, financial statement drafts, timing of joint venture audits and going concern.	\$0.00	0.6	\$0.00
Wilmer, William	Continue to review company asset and income tests and supporting detail.	\$0.00	2.1	\$0.00
Wilmer, William	Review company asset and income tests and supporting detail.	\$0.00	2.9	\$0.00
Wilmer, William	Draft notes to C. Price (CBL) company to check items relating to company real estate investment trust qualification for tax specialist review on audit.	\$0.00	0.2	\$0.00
Wilmer, William	Draft notes to C. Price (CBL) company to check items relating to company real estate investment trust qualification for tax specialist review on audit.	\$0.00	0.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2021				
Wilmer, William	Review CBL tax specialist real estate investment trust and client provided uncertain tax provision memos.	\$0.00	2.4	\$0.00
03/11/2021				
Kumar Venkatesh, Kumar Venkatesh	Close notes on real estate investment trust payroll testing.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Meeting with R. Grundberg, V. Vijayapurkar (Deloitte) to discuss real estate investment trust payroll testing.	\$0.00	0.4	\$0.00
03/12/2021				
Wilmer, William	Review additional materials provided by C. Price (CBL).	\$0.00	0.4	\$0.00
Wilmer, William	Review client responses to tax specialist real estate investment trust qualification comments.	\$0.00	1.0	\$0.00
Wilmer, William	Email C. Lee (Deloitte) regarding how to aggregate other income general ledger accounts for review.	\$0.00	0.1	\$0.00
03/22/2021				
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss audit tasks to be completed (i.e. tie out of debtor only cash flow disclosure, SEC checklist).	\$0.00	0.5	\$0.00
03/23/2021				
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss additional questions on tie out of debtor only cash flow disclosure.	\$0.00	0.4	\$0.00
Lee, Daniel	Call with S. Korczyk (Deloitte) to discuss tie out of debtor only cash flow disclosure.	\$0.00	0.3	\$0.00
Lee, Daniel	Continue to tie out debtor only cash flow disclosure and complete test FN2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	3.3	\$0.00
Lee, Daniel	Tie out of debtor only cash flow disclosure and complete test footnote 2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	4.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/24/2021				
Lee, Daniel	Call with D. Keddie (Deloitte) to discuss Securities and Exchange Commission (SEC), generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$0.00	0.3	\$0.00
Lee, Daniel	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$0.00	0.5	\$0.00
Lee, Daniel	Prepare securities and exchange commission (SEC), 10-K checklists for 2020 CBL Form 10-K.	\$0.00	3.7	\$0.00
Lee, Daniel	Tie out debtor only cash flow disclosure (update per updated 2020 10-K draft and cash flow workbook), completeness test footnote 2 tie out related to Chapter 11 cases and ability to continue as a going concern.	\$0.00	3.5	\$0.00
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	3.8	\$0.00
Perez Zaldivar, Ignacio	Call with D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$0.00	0.3	\$0.00
03/25/2021				
Lee, Daniel	Prepare SEC and 10-K checklists for 2020 CBL Form 10-K.	\$0.00	4.0	\$0.00
Lee, Daniel	Call with D. Keddie (Deloitte) to discuss questions on SEC and generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$0.00	0.5	\$0.00
Lee, Daniel	Continue to prepare SEC and 10-K checklists for 2020 CBL Form 10-K.	\$0.00	3.6	\$0.00
Mangal, Aastha	Prepare sensitivity analysis for Park Plaza.	\$0.00	3.1	\$0.00
Mangal, Aastha	Prepare sensitivity analysis for The Outlet Shoppes at Laredo.	\$0.00	3.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2021				
Perez Zaldivar, Ignacio	Call with B. Roth, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$0.00	0.6	\$0.00
Wright, Austin	Review procedures over footnotes 1-4 of the CBL 10K.	\$0.00	2.0	\$0.00
Wright, Austin	Review procedures of the CBL 10K.	\$0.00	3.0	\$0.00
03/26/2021				
Mangal, Aastha	Review appraisal and model for Greenbrier Mall and Eastgate Mall in detail and requested updated model.	\$0.00	3.3	\$0.00
Mangal, Aastha	Update sensitivities on The Outlet Shoppes at Laredo and Park Plaza.	\$0.00	1.5	\$0.00
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	3.6	\$0.00
Wright, Austin	Review procedures over footnotes 13-16 of the CBL 10K.	\$0.00	2.0	\$0.00
Wright, Austin	Review procedures over footnotes 17-20 of the CBL 10K.	\$0.00	2.0	\$0.00
Wright, Austin	Review procedures over footnotes 5-12 of the CBL 10K.	\$0.00	3.0	\$0.00
03/29/2021				
Mangal, Aastha	Prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	4.0	\$0.00
Mangal, Aastha	Continue to prepare exhibit for The Outlet Shoppes at Laredo.	\$0.00	0.8	\$0.00
03/30/2021				
Mangal, Aastha	Prepare scoping, findings and specialist memos.	\$0.00	3.3	\$0.00
Mangal, Aastha	Update sensitivities on 2 selections - Eastgate Mall.	\$0.00	3.0	\$0.00
Mangal, Aastha	Update sensitivities on 2 selections - Greenbrier Mall.	\$0.00	3.0	\$0.00
Williams, Bryan	Review working paper documentation related to the audit evaluation of investigative inquiries performed at the direction of the Audit Committee.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2021				
Mangal, Aastha	Address notes on Loreda exhibit as well as ran market rent sensitivity on Park Plaza appraisal.	\$0.00	3.2	\$0.00
04/01/2021				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss guarantees testing and 2020 form 10-K open items.	\$0.00	0.5	\$0.00
Cummings, Molly	Review internal control memos associated with the budget/forecast process.	\$0.00	1.5	\$0.00
Cummings, Molly	Draft memo on identification of prior year disclosure error including research on the cause of the error.	\$0.00	2.5	\$0.00
Hays, Aaron	Update encumbered assets schedule tie out testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Update equity and cash flows analytic workpaper.	\$0.00	0.9	\$0.00
Hays, Aaron	Update property rollforward testing workpaper.	\$0.00	0.8	\$0.00
Hays, Aaron	Perform 2020 10-K tie-out procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to perform tie-out procedures of the form 10-K for the year 2020.	\$0.00	3.7	\$0.00
Keddie, Danny	Call with A. Meriwether (Deloitte) to discuss Schedule III reconciliation to property rollforward.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss guarantees testing and 2020 form 10-K open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Document appraisal testing for outlets at Laredo.	\$0.00	3.2	\$0.00
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$0.00	2.5	\$0.00
Keddie, Danny	Document testing of evaluation of current expected credit loss for guarantees.	\$0.00	3.2	\$0.00
Korczyk, Stefanie	Review testing of segment reporting 10% threshold analysis.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

04/01/2021

Korczyk, Stefanie	Address notes for evaluation of the going concern assumption for the year-ended December 31, 2020.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare tie out and testing of the Company's condensed combined debtor only financial statements.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on testing of investments in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Mangal, Aastha	Address notes on Q1 2021 selection workpapers - The Outlet Shoppes at the Laredo on auditing system2.	\$0.00	1.9	\$0.00
Meriwether, Anna	Call with D. Keddie (Deloitte) to discuss Schedule III reconciliation to property rollforward.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update equity cash flow analytic.	\$0.00	3.9	\$0.00
Meriwether, Anna	Update flux analysis for new entries in Yardi.	\$0.00	3.9	\$0.00
Solomon, John	Review Laredo Shopping Center appraisal and findings exhibit.	\$0.00	3.0	\$0.00

04/02/2021

Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Cummings, Molly	Review testing of the statement of cash flows.	\$0.00	2.9	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Hays, Aaron	Continue to perform tie-out procedures of the form 10-K for the year 2020.	\$0.00	2.8	\$0.00
Hays, Aaron	Prepare legal letter updates to bring into the audit file.	\$0.00	0.2	\$0.00
Keddie, Danny	Document testing of liabilities subject to compromise.	\$0.00	1.8	\$0.00
Keddie, Danny	Document updates to year-end risk assessment for 12/31/2020.	\$0.00	1.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2021				
Keddie, Danny	Call with A. Cobb, T. Wingo (CBL) to discuss current expected credit loss and guarantees evaluation.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Keddie, Danny	Document earnings per unit two class method.	\$0.00	1.2	\$0.00
Keddie, Danny	Document note closure on fixed asset impairment.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Complete tie out and testing of the Company's condensed combined debtor only financial statements.	\$0.00	2.9	\$0.00
Korczyk, Stefanie	Prepare testing of the statement of cash flows for debtor only entities.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Clear notes on testing of cash flow workbook.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on testing of the Company's evaluation of accounts receivable misstatement.	\$0.00	0.5	\$0.00
Meriwether, Anna	Update 2020 10-K checklist.	\$0.00	2.1	\$0.00
Meriwether, Anna	Update audit quality milestone (AQM), Independence roadmap for year-end updates.	\$0.00	3.2	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.4	\$0.00
Meriwether, Anna	Document journal entries record after import from tool.	\$0.00	3.9	\$0.00
04/03/2021				
Cummings, Molly	Review testing of guarantees utilized credit loss guidance.	\$0.00	2.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/03/2021				
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$0.00	2.4	\$0.00
04/04/2021				
Cummings, Molly	Review updated management's discussion and analysis in 2020 Form 10-K.	\$0.00	1.5	\$0.00
Cummings, Molly	Review statement of cash flows.	\$0.00	1.5	\$0.00
Cummings, Molly	Review testing of debtor only condensed financial statements in footnote 2 to 2020 Form 10-K.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Finalize Appendix A to summary of uncorrected misstatements and disclosures passed.	\$0.00	0.9	\$0.00
Staat, Jeff	Clear notes related to impairment.	\$0.00	0.6	\$0.00
04/05/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Cummings, Molly	Review final management representation letter.	\$0.00	0.3	\$0.00
Cummings, Molly	Review note closure on statement of cash flows.	\$0.00	0.6	\$0.00
Cummings, Molly	Review revisions to critical audit matters in final audit opinions.	\$0.00	0.8	\$0.00
Cummings, Molly	Review updated schedule of uncorrected misstatements and financial statement disclosure errors.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Update segments analysis testing workpaper.	\$0.00	1.4	\$0.00
Hays, Aaron	Update segments analysis testing workpaper.	\$0.00	1.3	\$0.00
Hays, Aaron	Perform 10-K 2020 tie-out procedures.	\$0.00	1.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/05/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note closure on tie out of 2020 Form 10-K.	\$0.00	1.2	\$0.00
Keddie, Danny	Review updated 2020 form 10-K.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Address notes on draft critical audit matters to be included in the annual audit opinions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Email A. Hays (Deloitte) regarding the Company's segment reporting disclosures.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes to evaluation of misstatements workbook.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Address notes on critical audit matters identification workbook and add final audit committee communications from March 29, 2021 meeting.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss the assessment of reporting segment disclosures.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Update testing of segment reporting disclosures based on evaluation of sub-segments included in other reporting segment.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Clear notes on testing and tie out of the Company's statements of cash flows.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

04/05/2021

Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Sanghvi, Jiten	Review impairment analysis related request for additional market information.	\$0.00	0.5	\$0.00
Staat, Jeff	Review updated 2020 10K.	\$0.00	1.1	\$0.00

04/06/2021

Cummings, Molly	Review documentation of assessment of significant unusual transactions.	\$0.00	0.2	\$0.00
Cummings, Molly	Review operating effectiveness testing of budget controls.	\$0.00	1.7	\$0.00
Cummings, Molly	Review real estate investment trust (REIT) control implementation documentation.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to internal controls over financial reporting.	\$0.00	0.9	\$0.00
Hays, Aaron	Update FY 2020 10-K Footnote 2 testing and tieout paperwork.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to perform 10-K 2020 tie-out procedures.	\$0.00	2.6	\$0.00
Keddie, Danny	Document liabilities subject to compromise testing.	\$0.00	1.7	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivable error analysis and tasks to be performed in advance of Form 2020 10-K filing.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with T. Wingo (CBL) to discuss segment reporting and other final FY2020 Form 10-K edits.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Continue to address notes on critical audit matters identification workbook and add final audit committee communications from March 29, 2021 meeting.	\$0.00	2.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/06/2021				
Korczyk, Stefanie	Document conclusions regarding considerations of the presence of significant unusual transactions for the purpose of 2020 audits.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare evaluation of control deficiencies related to identified accounts receivable misstatement.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on testing of real estate assets for the 4 standalone joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivable error analysis and tasks to be performed in advance of Form 2020 10-K filing.	\$0.00	0.3	\$0.00
Staat, Jeff	Review audit differences and audit deficiencies identified for issues.	\$0.00	1.4	\$0.00
04/07/2021				
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Perform 10-K 2020 tie-out testing procedures.	\$0.00	3.9	\$0.00
Keddie, Danny	Call with A. Hays, A. Meriwether (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays, S. Korczyk, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Document year-end debt covenant risk assessment.	\$0.00	0.8	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2021				
Korczyk, Stefanie	Address notes for FY2020 Form 10-K footnote 2 debtor only financial statement testing and tie out workbook.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with A. Hays, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review documentation of journal entries posted by the Company post-close.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with A. Hays, D. Keddie (Deloitte), T. Overly, R. Carlton, T. Wingo, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with A. Hays, S. Korczyk, D. Keddie (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Staat, Jeff	Review final opinions and consents for incorporation of 2020 10K.	\$0.00	1.1	\$0.00
04/08/2021				
Cummings, Molly	Review final draft of 2020 Form 10-K.	\$0.00	1.2	\$0.00
Cummings, Molly	Review journal entries posted between February 4, 2021 and April 9, 2021.	\$0.00	0.4	\$0.00
Cummings, Molly	Send final governance communication to L. Chapman, CBL Audit Committee Chair.	\$0.00	0.3	\$0.00
Keddie, Danny	Review note clearance on equity rollforward.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note clearance on non-controlling interest rollforward.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review updates to flux analysis workbook based on final changes to FY2020 Form 10-K and clear all review comments.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare package signed opinions, consents and independence letter to send to A. Cobb (CBL).	\$0.00	0.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2021				
Korczyk, Stefanie	Clear notes on testing of journal entries posted subsequent to close period.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review final FY2020 Form 10-K.	\$0.00	0.6	\$0.00
04/09/2021				
Hays, Aaron	Call with S. Korczyk, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
Keddie, Danny	Review file for completeness for archive.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Call with A. Hays, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with A. Hays, S. Korczyk (Deloitte) to discuss audit status, outstanding items and team goals for upcoming week.	\$0.00	0.3	\$0.00
04/10/2021				
Cummings, Molly	Finalize documentation of prior year disclosure error assessment for footnote 11 error in 2019 Form 10-K.	\$0.00	0.3	\$0.00
04/12/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/12/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review reconciliation of 2020 audit fees to be included in the Company's proxy filing.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for the week.	\$0.00	0.3	\$0.00
Staat, Jeff	Clear notes related to impairment workpapers.	\$0.00	1.2	\$0.00
04/13/2021				
Hays, Aaron	Clear notes relating to internal controls over financial reporting for archive of the FY2020 audit.	\$0.00	0.9	\$0.00
04/14/2021				
Hays, Aaron	Update Q4'2020 signal memo.	\$0.00	0.4	\$0.00
04/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Cummings, Molly	Clear notes archive readiness of CBL 2020 audit file.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2021				
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, A. Hays (Deloitte) to discuss audit archive status, outstanding items and team goals for remainder of week.	\$0.00	0.6	\$0.00
04/19/2021				
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss file check related to FY2020 annual audit file.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare estimate at completion forms for FY2020 CBL recurring audit and special projects charge codes.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review material weakness considerations for the purpose of FY2020 audit archive.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review testing of entity level controls for the purpose of FY2020 audit archive.	\$0.00	1.6	\$0.00
Meriwether, Anna	Continue to review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	2.7	\$0.00
Meriwether, Anna	Review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	1.7	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss file check cleanup related to FY2020 annual audit file.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review 10-K 2020 real estate investment trust (REIT) file for archive.	\$0.00	3.1	\$0.00
04/20/2021				
Hays, Aaron	Clear notes relating to entity-level controls as a part of the archive process.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/20/2021				
Hays, Aaron	Clear notes relating to site visit procedures at Valley View Mall as a part of the archive process.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Continue to review testing of entity level controls for the purpose of FY2020 audit archive.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Clear notes on debt process narrative for purpose of 2020 annual audit archive.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.8	\$0.00
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.3	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	2.9	\$0.00
04/21/2021				
Hays, Aaron	Update operating expense lead sheet as a part of archival process.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss file check for FY2020 annual audit archive.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss file check for FY2020 annual audit archive.	\$0.00	0.5	\$0.00
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.6	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.1	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.3	\$0.00
04/22/2021				
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	3.7	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	2.9	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	1.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/23/2021				
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.3	\$0.00
Meriwether, Anna	Run file check for 10-K 2020 REIT file for archive.	\$0.00	1.6	\$0.00
Meriwether, Anna	Continue to run file check for 10-K 2020 REIT file for archive.	\$0.00	3.1	\$0.00
04/29/2021				
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit committee communication.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, independence letter.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, New York Stock Exchange letter.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit opinion.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, consent.	\$0.00	0.5	\$0.00
Keddie, Danny	Upload archive deliverables for CBL real estate investment trust (REIT) 10-K 2020 audit, engagement letter.	\$0.00	0.5	\$0.00
04/30/2021				
Keddie, Danny	Run file check for archive purposes for CBL 2020 10-K audit file.	\$0.00	1.5	\$0.00
Keddie, Danny	Document archive checklist for CBL 2020 10-K audit file.	\$0.00	0.5	\$0.00
Subtotal for Financial Statement Audit and Related Services:			4,136.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/01/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Prepare planning tracker for week related to CBL audit planning fiscal year 2021.	\$250.00	3.9	\$975.00
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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	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
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
06/03/2021				
Grundberg, Ryan	Prepare independence roadmap workpaper.	\$250.00	2.2	\$550.00
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	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	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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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	Update audit tool template.	\$250.00	0.4	\$100.00
Hays, Aaron	Clear notes related to revenue fraud risk assessment document.	\$250.00	0.5	\$125.00
Hays, Aaron	Clear notes relating to risk assessment procedures over income statement account balances.	\$250.00	1.7	\$425.00
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	Clear notes relating to risk assessment procedures over income statement account balances.	\$250.00	2.4	\$600.00
Hays, Aaron	Update group audit considerations memo.	\$250.00	1.6	\$400.00
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	Roll forward workpaper preparer and reviewer assignments from 2020 project plan for 2021 project plan for 2021 audit.	\$250.00	2.2	\$550.00
Briggs, Alexandra	Review 2020 10-K and 'Company Briefing Book' to obtain general information for 2021 audit.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/07/2021				
Briggs, Alexandra	Add audit quality milestones into project plan for 2021 audit.	\$250.00	1.7	\$425.00
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
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	Call with R. Grundberg, D. Keddie, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00
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	Review 2020 annual audit & quarter files and 2021 Q1 files for reference for 2021 audit.	\$250.00	1.2	\$300.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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	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
Grundberg, Ryan	Prepare impairment risk assessment process planning.	\$250.00	1.2	\$300.00
Hays, Aaron	Address notes relating to risk assessment procedures related to asset accounts.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with R. Grundberg, M. Scalese (Deloitte) to discuss impairment planning and risk assessment items.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with A. Briggs, R. Grundberg, S. Korczyk (Deloitte) to discuss audit planning items.	\$250.00	0.8	\$200.00
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 identification of risks of material misstatement related to operating and other expenses for FY2021 annual audit.	\$250.00	1.7	\$425.00
Korczyk, Stefanie	Review revenue fraud risk assessment memo for FY2021 annual audit.	\$250.00	0.6	\$150.00
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

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/09/2021				
Briggs, Alexandra	Call with R. Grundberg (Deloitte) to discuss project planning procedures for 2021 audit.	\$250.00	2.0	\$500.00
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
Grundberg, Ryan	Clear notes on planning risk assessments.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Call with A. Briggs (Deloitte) to discuss project planning procedures for 2021 audit.	\$250.00	2.0	\$500.00
Grundberg, Ryan	Review group audit considerations memo in connection with first audit quality milestone.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Review audit project plan for 2021 audit.	\$250.00	2.4	\$600.00
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

November 01, 2020 - November 01, 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	Compile items for first audit quality milestone for 2021 audit.	\$250.00	2.9	\$725.00
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
Keddie, Danny	Review balance sheet risk assessment for FY 2021 audit.	\$250.00	2.8	\$700.00
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
Korczyk, Stefanie	Review group audit considerations memo for FY2021 annual audit.	\$250.00	0.7	\$175.00
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
06/11/2021				
Briggs, Alexandra	Document considerations of the external environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.6	\$650.00
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
Grundberg, Ryan	Prepare equity method 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
Grundberg, Ryan	Prepare greater than normal risk assessment memo for 2021 audit.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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 for materiality consultation call with internal Deloitte materiality specialists by reviewing prior year documentation.	\$250.00	2.5	\$625.00
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	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

November 01, 2020 - November 01, 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	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
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
06/15/2021				
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
Briggs, Alexandra	Call with J. Zavala (Deloitte) to discuss audit planning procedures for the 2021 audit.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q2-2021 activity and testing timing.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare audit project plan for 2021 audit.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/15/2021				
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	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 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
Hays, Aaron	Clear notes related to group audit considerations memo.	\$250.00	0.6	\$150.00
Hays, Aaron	Clear notes relating to revenue fraud risk assessment memo.	\$250.00	1.1	\$275.00
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	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

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/15/2021				
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
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	Review trade accounts payable workpapers to better understand account to prepare guided risk assessment.	\$250.00	0.9	\$225.00
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	Review prior year workpapers for reference with 2021 audit.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Request access from R. Grundberg (Deloitte) for prior year workpapers in Archivelt.	\$250.00	0.3	\$75.00
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 internal environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	2.4	\$600.00
Briggs, Alexandra	Document considerations of the regulatory environment for the entity and fraud risk assessment for 2021 audit.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/16/2021				
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
Briggs, Alexandra	Document considerations of the overall entity and fraud risk assessment for 2021 audit.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss guided risk assessment questions.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Plan and update tracker for 2021 audit.	\$250.00	2.4	\$600.00
Hays, Aaron	Prepare financial statements disclosure risk assessment.	\$250.00	2.6	\$650.00
Hays, Aaron	Prepare the rental revenue guided risk assessment.	\$250.00	3.6	\$900.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss guided risk assessment questions.	\$250.00	0.6	\$150.00
Hays, Aaron	Continue to prepare the rental revenue guided risk assessment.	\$250.00	1.4	\$350.00
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	Prepare trade accounts payable guided risk assessment.	\$250.00	3.1	\$775.00
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	Finish documenting trade accounts payable guided risk assessment workpaper.	\$250.00	2.9	\$725.00
Zavala, Jasmine	Compare current year and prior year accounts payable guided risk assessment.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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	Document considerations of the regulatory environment for the Entity and fraud risk assessment for 2021 audit.	\$250.00	3.2	\$800.00
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	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
Hays, Aaron	Prepare the reimbursement revenue guided risk assessment.	\$250.00	2.3	\$575.00
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	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
Zavala, Jasmine	Review operating expense workpapers to be able to complete associated guided risk assessment.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/17/2021				
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	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 regulatory environment 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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/21/2021				
Grundberg, Ryan	Review revenue guided risk assessments for 2021 audit.	\$250.00	2.9	\$725.00
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	Check notes on cash guided risk assessment.	\$250.00	0.9	\$225.00
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
Zavala, Jasmine	Request payroll headcount reports from A. Houghton (CBL).	\$250.00	0.3	\$75.00
Zavala, Jasmine	Analyze prior year payroll graphs for current year payroll expense graph.	\$250.00	1.1	\$275.00
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
06/22/2021				
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/22/2021				
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	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	Organize the engagement management system (EMS) audit file for the 2021 audit.	\$250.00	0.3	\$75.00
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
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	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
Briggs, Alexandra	Email J. Zavala A. Hays (Deloitte) regarding audit planning items.	\$250.00	1.0	\$250.00
Briggs, Alexandra	Review accounts payable guided risk assessment prepared for planning for the 2021 audit.	\$250.00	0.4	\$100.00
Briggs, Alexandra	Review the cash guided risk assessment prepared for planning for the 2021 audit.	\$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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/22/2021				
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	Call with A. Hays (Deloitte) to discuss guided risk assessment questions and rental revenue trend analysis.	\$250.00	1.1	\$275.00
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	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 R. Grundberg (Deloitte) to discuss guided risk assessment questions and rental revenue trend analysis.	\$250.00	1.1	\$275.00
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
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
Keddie, Danny	Call with T. Wingo (CBL) to discuss adoption of reference rate reform guidance.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/22/2021				
Veluri, Pavani	Prepare accounts receivable data analytics visualizations for CBL 2021 risk assessment.	\$250.00	1.0	\$250.00
Zavala, Jasmine	Access general ledger system to be able to pull general ledger data for operating expense graphs.	\$250.00	0.3	\$75.00
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	Check email and Microsoft Teams for status for 2021 CBL audit and weekly tasks.	\$250.00	0.3	\$75.00
Zavala, Jasmine	Check teams for status update on work completed.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Create folder to store operating expense reports.	\$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	Review notes on completed guided risk assessments.	\$250.00	0.6	\$150.00
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
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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/23/2021				
Briggs, Alexandra	Review the notes payable guided risk assessment prepared for planning for the 2021 audit.	\$250.00	1.2	\$300.00
Briggs, Alexandra	Document engagement team considerations for fraud inquiries for 2021 audit.	\$250.00	1.3	\$325.00
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
Grundberg, Ryan	Prepare for data payroll and operating expense risk assessment graphs.	\$250.00	2.7	\$675.00
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	Update process narratives to be prepared for the FY2021 audit.	\$250.00	1.4	\$350.00
Hays, Aaron	Prepare accounts receivable trend analysis graphs for risk assessment procedures.	\$250.00	2.5	\$625.00
Hays, Aaron	Clear notes relating to risk assessment procedures over financial statement disclosures.	\$250.00	1.9	\$475.00
Hays, Aaron	Make reimbursement revenue graphs for risk assessment procedures and trend analysis.	\$250.00	1.3	\$325.00
Keddie, Danny	Review key performance indicators assessment.	\$250.00	0.9	\$225.00
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 greater than normal risk assessment memo.	\$250.00	1.0	\$250.00
Zavala, Jasmine	Calculate total headcount for February 2020.	\$250.00	0.2	\$50.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/23/2021				
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	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	Check email and Microsoft Teams for status of 2021 CBL audit and weekly tasks.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Calculate total headcount for March 2020.	\$250.00	0.2	\$50.00
Zavala, Jasmine	Check status of payroll headcount request.	\$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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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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 line items for drafting graphs.	\$250.00	0.5	\$125.00
Zavala, Jasmine	Email L. Schwart (CBL) to request accounts payable register.	\$250.00	0.2	\$50.00
06/24/2021				
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
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	Close notes for documentation of performance indicators for 2021 audit.	\$250.00	3.6	\$900.00
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
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
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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

06/24/2021

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
Keddie, Danny	Call with A. Hays (Deloitte) to discuss rental revenue guided risk assessment questions.	\$250.00	0.4	\$100.00
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
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
Zavala, Jasmine	Check email and Microsoft Teams for status of 2021 CBL audit and weekly tasks.	\$250.00	0.4	\$100.00
Zavala, Jasmine	Complete data chart for general & administration expenses and create appropriate chart.	\$250.00	1.2	\$300.00
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

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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/25/2021				
Briggs, Alexandra	Document considerations of the competitor analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	2.9	\$725.00
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

06/25/2021

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
Zavala, Jasmine	Combine operating expense graphs into a working paper to bring into engagement management system.	\$250.00	1.4	\$350.00
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	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	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

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 accounting policy disclosure analysis for the completeness of CBL disclosures for the 2021 audit.	\$250.00	1.3	\$325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/28/2021				
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 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
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	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	Assess plan related to impairment guided risk for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Review financial reporting risk of material misstatement workpaper for 2021 audit.	\$250.00	2.1	\$525.00
Hays, Aaron	Update financial reporting risk assessment workpaper.	\$250.00	3.7	\$925.00
Hays, Aaron	Prepare the held-for-sale asset guided risk assessment.	\$250.00	2.6	\$650.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Clear notes related to rental revenue guided risk assessment procedures.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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
Keddie, Danny	Review reimbursement revenue guided risk assessment.	\$250.00	1.3	\$325.00
Keddie, Danny	Clear notes on rental revenues guided risk assessment.	\$250.00	0.5	\$125.00
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	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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/29/2021				
Briggs, Alexandra	Update status tracker for risk assessments status for planning purposes for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Review accounts receivable risk assessment for 2021 audit.	\$250.00	0.9	\$225.00
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	Call with A. Hays (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Prepare Deloitte Connect site for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Review materiality for 2021 audit.	\$250.00	1.1	\$275.00
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
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	Clear notes related to financial reporting risk assessment.	\$250.00	1.9	\$475.00
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
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/29/2021				
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
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. Keddle, 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	Prepare real estate assets graphs for risk assessment for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with D. Keddle (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Call with A. Briggs, D. Keddle, L. Veluri, N. Reddy, S. Pramanik (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/30/2021				
Grundberg, Ryan	Assess risk related to real estate assets for 2021 audit.	\$250.00	2.3	\$575.00
Hays, Aaron	Prepare intangible asset guided risk assessment.	\$250.00	1.1	\$275.00
Hays, Aaron	Prepare accounts payable - real estate taxes guided risk assessment.	\$250.00	1.2	\$300.00
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
Keddie, Danny	Review fraud risk assessment.	\$250.00	1.1	\$275.00
Keddie, Danny	Review income tax risk procedures.	\$250.00	0.2	\$50.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.4	\$100.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
06/30/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/06/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/06/2021				
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
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	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	Compile data for variable reimbursement risk assessment analytics for planning purposes for 2021 audit.	\$250.00	1.9	\$475.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/07/2021				
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
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	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	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	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
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the accounts receivable risk assessment.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/07/2021				
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
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	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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/08/2021				
Grundberg, Ryan	Review the real estate asset graphs supporting the risk assessment for 2021 audit.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss entity level control plan.	\$250.00	1.3	\$325.00
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
Grundberg, Ryan	Prepare plan memorandum for 2021 audit.	\$250.00	3.8	\$950.00
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	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	Continue to prepare investments in marketable securities guided risk assessment.	\$250.00	2.2	\$550.00
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	Prepare investment in unconsolidated affiliates guided risk assessment.	\$250.00	2.8	\$700.00
Hays, Aaron	Update year-end audit control and planning tracker.	\$250.00	0.6	\$150.00
Hays, Aaron	Draft email related to control walkthroughs to send to H. Bennett (CBL).	\$250.00	0.4	\$100.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/08/2021				
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
Korczyk, Stefanie	Call with A. Briggs, D. Keddie, 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 engagement letter drafts for planning purposes for 2021 audit.	\$250.00	0.5	\$125.00
Briggs, Alexandra	Review centralized control owner competence for planning purposes for 2021 audit.	\$250.00	1.4	\$350.00
Briggs, Alexandra	Review output of rent roll analytic for planning purposes for 2021 audit.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/09/2021				
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
Briggs, Alexandra	Call with D. Keddle, R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Plan related to the rent roll analytic for 2021 audit.	\$250.00	3.1	\$775.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Call with A. Briggs, D. Keddle (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Hays, Aaron	Generate list of items needed for internal controls testing for FY 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Set up control walkthrough for review of lease log process with T. Greene (CBL).	\$250.00	0.4	\$100.00
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	Call with R. Grundberg (Deloitte) to discuss questions over the financial reporting risk assessment.	\$250.00	1.8	\$450.00
Keddle, Danny	Call with A. Briggs, R. Grundberg (Deloitte) to discuss output of rent roll analytic.	\$250.00	0.9	\$225.00
Keddle, Danny	Clear notes on fraud risk assessment documentation.	\$250.00	0.8	\$200.00
Pramanik, Samiran	Prepare CBL accounts receivable dashboards.	\$250.00	2.2	\$550.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/09/2021				
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
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	Compile general CBL information to onboard intern for planning for 2021 audit.	\$250.00	0.9	\$225.00
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
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	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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/12/2021				
Grundberg, Ryan	Address notes in the greater than normal risk memo for 2021 audit.	\$250.00	1.8	\$450.00
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
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
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	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
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	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
Reddy, Nimmala Srikanth	Generate rent roll analytics within tableau for risk assessment purposes for 2021 audit.	\$250.00	3.9	\$975.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/12/2021				
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
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 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 notes payable risk assessment graphs prepared for planning for the 2021 audit.	\$250.00	0.3	\$75.00
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	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	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
Briggs, Alexandra	Compile CBL income statement by property type for analytics for 2021 audit.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/13/2021				
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
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
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
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
Hays, Aaron	Update property budget risk assessment memo.	\$250.00	0.7	\$175.00
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, 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	Document internal controls over income statement variance analysis review.	\$250.00	0.5	\$125.00
Hays, Aaron	Clear review notes related to the notes payable guided risk assessment.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/13/2021				
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
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
07/14/2021				
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 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 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 intangible assets risk assessment prepared for planning for the 2021 audit.	\$250.00	0.4	\$100.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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 risk assessment of variable reimbursement revenue for 2021 audit.	\$250.00	0.2	\$50.00
Briggs, Alexandra	Update CBL status tracker for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
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
Grundberg, Ryan	Review mortgage escrow guided risk assessment for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Review the budget process for 2021 audit.	\$250.00	2.0	\$500.00
Grundberg, Ryan	Review available for sale securities guided risk assessment and related narrative for 2021 audit.	\$250.00	1.9	\$475.00
Hays, Aaron	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	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	Send emails to M. Monahan, M. Liskey, T. Overly (CBL) to set up internal control walkthroughs.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/14/2021				
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
07/15/2021				
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	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
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	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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/15/2021				
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	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	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
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 income statement and balance sheet variance analysis review.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls over review of percentage rent schedule.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls over review of straight line rent schedule.	\$250.00	1.4	\$350.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/15/2021				
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
Hays, Aaron	Clear review notes related to the investment in marketable securities guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to the held for sale asset guided risk assessment.	\$250.00	0.6	\$150.00
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
Keddie, Danny	Call with A. Cobb and A. Houghton (CBL) to discuss employee retention bonus classification.	\$250.00	0.5	\$125.00
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	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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/16/2021				
Grundberg, Ryan	Prepare real estate asset guided risk assessment and finalizing supporting graphs for 2021 audit.	\$250.00	2.5	\$625.00
Grundberg, Ryan	Review the materiality consultation memo and supporting appendices for 2021 audit.	\$250.00	1.8	\$450.00
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
Scalese, Mark	Call with D. Keddie (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	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	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	Plan the timing of workpaper preparation for planning purposes for 2021 audit.	\$250.00	3.1	\$775.00
Briggs, Alexandra	Update project plan for staff timing for planning purposes for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review the client's budget call schedule to identify properties for 2021 audit procedures.	\$250.00	2.9	\$725.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/19/2021				
Grundberg, Ryan	Review the client's budget call schedule to identify properties for 2021 audit procedures.	\$250.00	1.7	\$425.00
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
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
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	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 noncontrolling interest guided risk assessment for the FY2021 audit.	\$250.00	0.9	\$225.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/19/2021				
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 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 workforce) prepared for planning for 2021 audit.	\$250.00	0.8	\$200.00
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	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 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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/20/2021				
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
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	Plan the timing of interim workpaper preparation for planning purposes for 2021 audit.	\$250.00	1.7	\$425.00
Briggs, Alexandra	Call with D. Keddie, R. Grundberg, T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare for upcoming client budget meetings for 2021 audit.	\$250.00	1.5	\$375.00
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
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	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	Prepare for internal controls walkthrough over the quarterly property-level income statement variance analysis review process.	\$250.00	0.5	\$125.00
Hays, Aaron	Set up walk throughs over internal controls related to fixed asset internal controls.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls over review of property-level quarterly income statement variance analysis.	\$250.00	2.2	\$550.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/20/2021				
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	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	Email D. Keddle, R. Grundberg, A. Briggs, T. Lane (Deloitte) regarding audit status and audit planning items.	\$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	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
Keddle, Danny	Review materiality consultation memo for 2021 audit materiality.	\$250.00	2.2	\$550.00
Keddle, Danny	Review financial reporting risk of material misstatement.	\$250.00	0.8	\$200.00
Keddle, Danny	Review litigation risks of material misstatements.	\$250.00	0.5	\$125.00
Keddle, 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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
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	Call T. Lane (Deloitte) to discuss audit and quarterly review status and audit planning items.	\$250.00	0.4	\$100.00
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	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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/21/2021				
Grundberg, Ryan	Create journal entry testing analytic requests for 2021 audit.	\$250.00	0.7	\$175.00
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 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	Call with A. Houghton (CBL) to discuss budget meetings and internal control walkthrough timing.	\$250.00	0.4	\$100.00
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	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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/21/2021				
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
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
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. Keddle, R. Grundberg, A. Hays, T. Lane (Deloitte) to discuss audit status and audit plan items.	\$250.00	1.0	\$250.00
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 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	Call with A. Briggs, D. Keddle, 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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

07/22/2021

Hays, Aaron	Call with D. Keddie (Deloitte) to discuss accounts receivable risk assessment analytics.	\$250.00	0.5	\$125.00
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
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
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
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. Hays (Deloitte) to discuss accounts receivable risk assessment analytics.	\$250.00	0.5	\$125.00
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 the design and implementation of controls IS-2A, IS-2B, IS-2C prepared for 2021 audit.	\$250.00	0.3	\$75.00
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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 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 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
Briggs, Alexandra	Address notes related to the payroll risk assessment analytics prepared for 2021 audit.	\$250.00	0.5	\$125.00
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	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	Plan the timing of workpaper, risk assessment, controls preparation for plan purposes for 2021 audit.	\$250.00	3.3	\$825.00
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	Call with T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00
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	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

CBL & Associates

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
07/23/2021				
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	Prepare property budgets process risk assessment memo.	\$250.00	2.1	\$525.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss review notes relating to the financial reporting risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Close notes relating to the financial reporting risk assessment for the FY2021 audit.	\$250.00	2.6	\$650.00
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	Compile legal letters to be signed and sent to legal firms.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls over fixed asset additions process.	\$250.00	1.4	\$350.00
Hays, Aaron	Call with T. Smith (CBL) to review internal controls over fixed asset additions process.	\$250.00	0.6	\$150.00
Hays, Aaron	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
Keddie, Danny	Call with A. Hays and T. Lane (Deloitte) to discuss audit status and audit planning items.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

07/27/2021

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

07/28/2021

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. Lane (Deloitte) to discuss preliminary fluctuation analysis and audit planning items.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with T. Overly (CBL) to review fixed asset rollforward process.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls over quarterly review of the fixed asset rollforward.	\$250.00	2.3	\$575.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
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
08/02/2021				
Grundberg, Ryan	Call with D. Kenny, A. Hays (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Hays, Aaron	Call with D. Kenny, R. Grundberg (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Keddie, Danny	Send 2021 audit plan presentation to A. Cobb (CBL) for review.	\$250.00	0.3	\$75.00
Keddie, Danny	Review materiality documentation for 2021 audit.	\$250.00	2.5	\$625.00
Keddie, Danny	Review accounts receivable analytics and graphics.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss audit status and audit planning items.	\$250.00	1.0	\$250.00
Scalese, Mark	Finalize staffing for the audit.	\$250.00	1.1	\$275.00
Staat, Jeff	Review client service plan.	\$250.00	1.0	\$250.00
08/03/2021				
Keddie, Danny	Respond to questions from M. Scalese (Deloitte) on 2021 materiality.	\$250.00	0.8	\$200.00
Keddie, Danny	Update audit plan presentation and submit for formatting for issuance.	\$250.00	1.2	\$300.00
Staat, Jeff	Review Q2-21 audit timing plan and engagement letter.	\$250.00	1.1	\$275.00
08/04/2021				
Hays, Aaron	Call with A. Goldacker (CBL) to walk through internal controls over fixed asset listing.	\$250.00	0.4	\$100.00
Hays, Aaron	Document internal controls over the review of the fixed asset listing.	\$250.00	0.6	\$150.00
Keddie, Danny	Review 2021 audit engagement letter draft.	\$250.00	1.2	\$300.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/04/2021				
Keddie, Danny	Prepare final 2021 audit plan presentation.	\$250.00	0.2	\$50.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	2.1	\$525.00
Veluri, Pavani	Review CBL 2021 rent roll analytical output for risk assessment purposes	\$250.00	1.0	\$250.00
Vuthem, bhavana	Review accounts receivable dashboard.	\$250.00	0.6	\$150.00
Vuthem, bhavana	Update accounts receivable dashboard.	\$250.00	0.4	\$100.00
08/05/2021				
Agarwal, Lokesh	Provide consultation to D. Keddie and A. Hays (Deloitte) on engagement letter as an attest risk management national office resource.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with D. Keddie, K. Tyson (partial), A. Hays (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, K. Tyson (partial) (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with R. Grundberg, K. Tyson (partial), A. Hays (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.5	\$375.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	2.9	\$725.00
Tyson, Ken	Call with D. Keddie, R. Grundberg (Deloitte) to year-end audit procedures and audit planning for new team members joining the audit team.	\$250.00	1.0	\$250.00
Vuthem, bhavana	Review accounts receivable dashboard.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/05/2021				
Vuthem, bhavana	Update accounts receivable dashboard.	\$250.00	0.9	\$225.00
08/06/2021				
Keddie, Danny	Review FY 2021 engagement letter.	\$250.00	1.4	\$350.00
Soni, Soni	Prepare FY 2021 engagement letter.	\$250.00	0.5	\$125.00
08/09/2021				
Grundberg, Ryan	Call with K. Tyson, M. Scalese, D. Keddie, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Keddie, Danny	Prepare plan for 8/18/2021 meeting regarding audit plan for 2021 audit.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with K. Tyson, M. Scalese, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss matters related to audit and team planning for in person/remote working.	\$250.00	0.3	\$75.00
Keddie, Danny	Call with M. Scalese (Deloitte) to discuss audit team testing responsibilities and fresh start testing approach.	\$250.00	0.9	\$225.00
Scalese, Mark	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/09/2021				
Scalese, Mark	Call with D. Keddie (Deloitte) to discuss audit team testing responsibilities and fresh start testing approach.	\$250.00	0.9	\$225.00
Smith, Andrew	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Review the 10K for Weatherford International in connection with CBL 10-K preparation.	\$250.00	1.8	\$450.00
Toro, Natalia	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Review the 'bankruptcies and liquidations' guide for purpose of planning of 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss matters related to audit and team planning for in person/remote working.	\$250.00	0.3	\$75.00
Tyson, Ken	Review Deloitte bankruptcy time & expense guidelines to understand the policy.	\$250.00	0.3	\$75.00
Tyson, Ken	Review Form 10K to gain an understanding of the entity.	\$250.00	1.8	\$450.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/10/2021				
Grundberg, Ryan	Call with M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, M. Scalese, M. Mushenheim, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, M. Scalese, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, M. Mushenheim, D. Keddie, K. Tyson, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, K. Tyson, A. Hays (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Toro, Natalia	Review CBL 10-K for purpose of planning of 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review CBL's most recent 10-Qs for purpose of planning of 2021 audit.	\$250.00	2.3	\$575.00
Toro, Natalia	Review CBL's most recent 8-Ks from July and August for purpose of planning of 2021 audit.	\$250.00	2.7	\$675.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

08/10/2021

Tyson, Ken	Draft email to N. Toro (Deloitte) regarding client and firm systems that support audit procedures (client Yardi GL and Deloitte engagement management system audit index).	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze revenue risk of material misstatement to understand the risk and audit plans to respond to risk of material misstatement.	\$250.00	2.9	\$725.00
Tyson, Ken	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, A. Hays, N. Toro (Deloitte) to discuss audit planning procedures and planning for new team members joining the audit team.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze operating expense risk of material misstatement to understand the risk and audit plans to respond to risk of material misstatement.	\$250.00	1.9	\$475.00
Tyson, Ken	Review greater than normal risk memos to understand the risk associated with the entity and our incremental response to greater than normal risk including analysis of referenced work completed by specialist.	\$250.00	1.9	\$475.00
Tyson, Ken	Review audit plan for 2021 to understand the engagement teams plan for performing the audit to completion.	\$250.00	0.9	\$225.00

08/11/2021

Keddie, Danny	Call with M. Mushenheim, A. Turley (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00
Mushenheim, Megan	Call with D. Keddie, A. Turley (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/11/2021				
Toro, Natalia	Review form 1020 (memo documenting consideration of a greater than normal risk for the engagement) for purpose of planning of 2021 audit.	\$250.00	1.1	\$275.00
Toro, Natalia	Review the audit plan (powerpoint presentation) which summarizes the current state of CBL for the current year, for purpose of planning of 2021 audit.	\$250.00	2.1	\$525.00
Toro, Natalia	Review risk assessments documentation for purpose of planning of 2021 audit.	\$250.00	1.8	\$450.00
Turley, Anna	Call with D. Keddie, M. Mushenheim (Deloitte) to discuss 2021 audit plan and onboarding of engagement team members.	\$250.00	1.0	\$250.00
Tyson, Ken	Review memorandum - plan for auditing in a remote working environment due to COVID-19, to support planning for the CBL FY2021 audit.	\$250.00	1.6	\$400.00
08/12/2021				
Grundberg, Ryan	Call with K. Tyson, M. Scalese, D. Keddie, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, M. Scalese, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, N. Toro (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Scalese, Mark	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/12/2021				
Smith, Andrew	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Toro, Natalia	Review form 1830 to have a better understanding of COVID impact on audit procedures and remote environment for purposes of planning of 2021 audit.	\$250.00	1.3	\$325.00
Toro, Natalia	Review the 1Q2021 real estate investor survey 'investors contend with muted tenant demand' to get a better understanding of the real estate industry for purpose of planning of 2021 audit.	\$250.00	2.4	\$600.00
Toro, Natalia	Review the 2Q2020 real estate investor survey 'investors plan a path forward amid crisis' to get a better understanding of the real estate industry for purpose of planning of 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review CBL's organizational chart for purpose of planning of 2021 audit.	\$250.00	0.3	\$75.00
Toro, Natalia	Call with K. Tyson, M. Scalese, D. Keddie, R. Grundberg, A. Hays, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
Toro, Natalia	Call with D. Keddie, K. Tyson (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Toro, Natalia	Call with K. Tyson (Deloitte) to discuss 2021 audit planning.	\$250.00	0.5	\$125.00
Tyson, Ken	Call with D. Keddie, N. Toro (Deloitte) to discuss planning for 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Review CBL project plan to gain a greater understanding of audit workstreams.	\$250.00	1.8	\$450.00
Tyson, Ken	Call with N. Toro (Deloitte) to discuss 2021 audit planning.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/12/2021				
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, N. Toro, A. Smith (Deloitte) to discuss Q2 2021 review status and outstanding items.	\$250.00	0.6	\$150.00
08/13/2021				
Keddie, Danny	Update documentation for 2021 materiality.	\$250.00	1.2	\$300.00
Toro, Natalia	Navigate through Yardi to pull reports and obtain data for purpose of planning of 2021 audit.	\$250.00	2.5	\$625.00
Toro, Natalia	Review the 'new engagement team member onboarding' powerpoint for purpose of planning of 2021 audit.	\$250.00	1.7	\$425.00
Toro, Natalia	Review COSO entity-level controls documentation for purpose of planning of 2021 audit.	\$250.00	3.5	\$875.00
Tyson, Ken	Review specialty leasing testing workpapers to prepare for current year testing.	\$250.00	1.1	\$275.00
Tyson, Ken	Review revenue testing workpapers to prepare for current year testing.	\$250.00	3.6	\$900.00
Tyson, Ken	Review operating expense testing workpapers to prepare for current year testing.	\$250.00	2.9	\$725.00
08/16/2021				
Grundberg, Ryan	Call with K. Tyson, N. Toro (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Set up internal controls walkthroughs for investment in unconsolidated affiliates' controls and real estate asset sales review controls.	\$250.00	1.4	\$350.00
Toro, Natalia	Review 2021 reports/transactions in Yardi in preparation for 2021 audit.	\$250.00	1.7	\$425.00
Toro, Natalia	Prepare and call with K. Tyson (Deloitte) to discuss Yardi System to support pulling of financial reports for CBL 2021 audit.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/16/2021				
Toro, Natalia	Call with K. Tyson, R. Grundberg (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Toro, Natalia	Continue to review COSO entity-level controls documentation for purpose of planning of 2021 audit.	\$250.00	3.3	\$825.00
Tyson, Ken	Continue to review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.7	\$425.00
Tyson, Ken	Review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Review operating expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Prepare and call with N. Toro (Deloitte) to discuss Yardi System to support pulling of financial reports for CBL 2021 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with N. Toro, R. Grundberg (Deloitte) to discuss tasks for the week in preparation for 2021 audit.	\$250.00	0.9	\$225.00
Veluri, Pavani	Review CBL 2021 rent roll analytical output for risk assessment purposes	\$250.00	0.2	\$50.00
08/17/2021				
Grundberg, Ryan	Submit conflict check for prospective CBL board member for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with N. Toro, K. Tyson, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with K. Tyson, M. Mushenheim, D. Keddie, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss planning of internal controls testing and walkthroughs.	\$250.00	1.1	\$275.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/17/2021				
Hays, Aaron	Call with N. Toro, R. Grundberg, K. Tyson (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss planning of internal controls testing and walkthroughs.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with K. Tyson, M. Mushenheim, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Toro, Natalia	Navigate Deloitte Connect's tools in preparation for 2021 audit.	\$250.00	0.6	\$150.00
Toro, Natalia	Call with R. Grundberg, K. Tyson, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00
Toro, Natalia	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Toro, Natalia	Review the CBL 2021 annual audit project plan in teams.	\$250.00	2.3	\$575.00
Toro, Natalia	Review COSO control testing from present year (PY) to assess the support needed for 2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Call with N. Toro, R. Grundberg, A. Hays (Deloitte) to discuss CBL general ledger (GL) system questions and audit planning items.	\$250.00	1.6	\$400.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/17/2021				
Tyson, Ken	Review payroll expense guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Review reimbursement revenue guided risk assessment to understand related risk associated with 2021 audit.	\$250.00	1.7	\$425.00
Tyson, Ken	Call with M. Mushenheim, D. Keddie, R. Grundberg, A. Hays, N. Toro (Deloitte) to discuss FY2021 audit status, weekly plan, outstanding items.	\$250.00	0.8	\$200.00
Tyson, Ken	Login to CBL's Yardi general ledger system to identify operating expense selections to support 2021 audit testing procedures.	\$250.00	3.3	\$825.00
08/18/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss planning of internal controls testing and documentation of internal control walkthroughs.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss planning of internal controls testing and documentation of internal control walkthroughs.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, M. Mushenheim, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/18/2021				
Kelley, James	Call with K. Tyson, M. Scalese, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Mushenheim, Megan	Call with K. Tyson, M. Scalese, J. Kelley, A. Turley, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Scalese, Mark	Call with K. Tyson, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Toro, Natalia	Review committee of sponsoring organizations of the treadway commission (COSO) control testing from prior year to assess the support needed for 2021 audit.	\$250.00	3.1	\$775.00
Toro, Natalia	Review risk assessment documentation in preparation for 2021 audit.	\$250.00	1.1	\$275.00
Toro, Natalia	Navigate Yardi to pull reports, find journal entries (Jes), etc.	\$250.00	1.6	\$400.00
Turley, Anna	Call with K. Tyson, M. Scalese, J. Kelley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
Turley, Anna	Review the 2021 US Securities and Exchange Commission (SEC) Filings.	\$250.00	0.5	\$125.00
Tyson, Ken	Review rental revenue testing workpaper and update all testing sections for current year testing.	\$250.00	3.7	\$925.00
Tyson, Ken	Login to CBL's Yardi general ledger system to identify rental revenue selections to support our 2021 audit testing procedures.	\$250.00	2.9	\$725.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/18/2021				
Tyson, Ken	Call with M. Scalese, J. Kelley, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.5	\$375.00
08/19/2021				
Hays, Aaron	Call with R. Carlton and L. Anderson (CBL) to walkthrough the review over the investment in unconsolidated affiliates rollforward.	\$250.00	0.4	\$100.00
Hays, Aaron	Document internal controls relating to the review of monthly property-level loan amortization schedules.	\$250.00	1.2	\$300.00
Hays, Aaron	Plan for walkthrough of internal controls related to investment in unconsolidated affiliates rollforward review process.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the expenditure approval process.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review of the investment in unconsolidated affiliates rollforward.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with K. Tyson, N. Toro (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with M. Liskey (CBL) to walkthrough internal controls over review of monthly property level loan amortization schedules.	\$250.00	0.4	\$100.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	1.3	\$325.00
Scalese, Mark	Review the planning working papers - including materiality and scoping of accounts.	\$250.00	3.8	\$950.00
Toro, Natalia	Start to roll forward the working papers for operating expense testing for 2021 audit.	\$250.00	1.3	\$325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/19/2021				
Toro, Natalia	Call with A. Hays, K. Tyson (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Toro, Natalia	Review section "8200 operating expenses" in engagement management system (EMS) in preparation for 2021 audit.	\$250.00	2.1	\$525.00
Toro, Natalia	Review "8000 substantive testing - income statement" section in engagement management system (EMS) in preparation for 2021 audit.	\$250.00	2.2	\$550.00
Toro, Natalia	Review Yardi to gain an understanding of how to pull the population for 2021 operating expense testing.	\$250.00	1.6	\$400.00
Tyson, Ken	Login to CBL's Yardi general ledger system to pull income statement detail to support our testing of revenue for the CBL FY 2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Identify rental revenue selections to support our 2021 audit testing procedures, from CBL's Yardi general ledger system.	\$250.00	3.8	\$950.00
Tyson, Ken	Document rental revenue selections in revenue testing workpapers to support our 2021 audit testing procedures.	\$250.00	2.8	\$700.00
Tyson, Ken	Call with A. Hays, N. Toro (Deloitte) to discuss questions over operating expense testing and navigating CBL general ledger.	\$250.00	1.1	\$275.00
Veluri, Pavani	Review CBL 2021 accounts receivable analytical output for risk assessment purposes	\$250.00	0.5	\$125.00
08/20/2021				
Hays, Aaron	Update preliminary risk assessment numbers based on finalized 6/30/21 numbers.	\$250.00	1.6	\$400.00
Hays, Aaron	Document internal controls over review process of joint venture contributions and distributions.	\$250.00	2.4	\$600.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/20/2021				
Toro, Natalia	Review the "portfolio accounting - property assignments" file in preparation for 2021 audit.	\$250.00	0.6	\$150.00
Toro, Natalia	Review the income statement Jan 2021-June 2021 in preparation for sample selections.	\$250.00	1.1	\$275.00
Tyson, Ken	Update income statement revenue general ledger sections in revenue testing workpapers.	\$250.00	3.1	\$775.00
Tyson, Ken	Review income statement to understand accounts used in our revenue and operating expense testing workpapers.	\$250.00	1.9	\$475.00
Tyson, Ken	Review and update income statement operating expense general ledger sections in operating expense testing workpapers.	\$250.00	2.8	\$700.00
08/23/2021				
Hays, Aaron	Document internal controls over joint venture contributions and distributions.	\$250.00	1.8	\$450.00
Hays, Aaron	Update noncontrolling interest risk assessment graphs and guided risk assessment based on finalized 6/30/2021 numbers.	\$250.00	0.8	\$200.00
Hays, Aaron	Update notes payable risk assessment graphs and guided risk assessment based on finalized 6/30/2021 numbers.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss audit planning items and internal control walkthroughs' timing.	\$250.00	0.8	\$200.00
Hays, Aaron	Test internal controls related to automated rent roll controls.	\$250.00	2.1	\$525.00
Keddie, Danny	Call with A. Turley, M. Mushenheim (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00
Keddie, Danny	Prepare for allocation of work for manager meeting with A. Turley and M. Mushenheim (Deloitte).	\$250.00	1.2	\$300.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/23/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss audit planning items and internal control walkthroughs' timing.	\$250.00	0.8	\$200.00
Keddie, Danny	Review capitalization policy examples provided by T. Wingo (CBL).	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with D. Keddie, A. Turley (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00
Pramanik, Samiran	Prepare Tableau dashboard using the account receivable data for CBL properties.	\$250.00	1.7	\$425.00
Turley, Anna	Call with D. Keddie, M. Mushenheim (Deloitte) to discuss the allocation of manager review for the FY 2021 audit work.	\$250.00	1.3	\$325.00
Tyson, Ken	Perform base rent testing, including populating summary, general ledger and sampling as part of CBL FY2021 audit procedures.	\$250.00	3.5	\$875.00
Tyson, Ken	Perform base rent testing, including populating summary, general ledger and sampling as part of CBL FY2021 audit procedures.	\$250.00	3.7	\$925.00
08/24/2021				
Grundberg, Ryan	Call with K. Tyson, D. Keddie (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Prepare conflict check summary related to independence of prospective CBL board members for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare engagement quality control reviewer update to send to J. Staat (Deloitte) related to 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Prepare post Q2 2021 plan for interim testing.	\$250.00	0.9	\$225.00
Hays, Aaron	Document internal controls over review of debt rollforward.	\$250.00	2.3	\$575.00
Hays, Aaron	Document internal controls over review of noncontrolling interest rollforward.	\$250.00	2.4	\$600.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/24/2021				
Hays, Aaron	Document internal controls relating to the review of the real estate sales spreadsheet.	\$250.00	2.1	\$525.00
Keddie, Danny	Review FY 2021 audit planning memo.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with K. Tyson, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00
Staat, Jeff	Review materiality memo.	\$250.00	1.5	\$375.00
Tyson, Ken	Perform operating expense testing procedures, including test of details sections of to support our CBL FY2021 audit procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Perform base rent testing, including update of general ledger account sections as part of CBL 2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Continue to perform base rent testing, including assessment and update of sampling for populations as part of CBL FY2021 audit procedures.	\$250.00	1.1	\$275.00
Tyson, Ken	Upload base rent selections to Deloitte Connect shared system to receive leases prepared by M. Liskey, M. Monahan, C. Walcheck, W. Martin (CBL & Associates), which will support FY2021 audit procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Perform operating expense testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.9	\$225.00
08/25/2021				
Grundberg, Ryan	Review income statement variance control documentation.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review investment in unconsolidated affiliates control documentation.	\$250.00	2.3	\$575.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/25/2021				
Grundberg, Ryan	Review real estate asset sales schedule control documentation.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss audit planning items and questions over internal controls testing.	\$250.00	1.2	\$300.00
Hays, Aaron	Document implementation of cash internal controls for FY2021 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss audit planning items and questions over internal controls testing.	\$250.00	1.2	\$300.00
Hays, Aaron	Make updates to the investment in unconsolidated affiliates' process narrative.	\$250.00	0.9	\$225.00
Hays, Aaron	Update the payroll process narrative.	\$250.00	0.8	\$200.00
Hays, Aaron	Pull in quarterly meeting minutes and analytics to year-end audit file.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Keddie, Danny	Review engagement economics and project hours for staffing.	\$250.00	1.5	\$375.00
Scalese, Mark	Call with D. Keddie, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with D. Keddie, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	1.1	\$275.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including documentation of risk classification and repostoning procedures supporting the CBL FY2021 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Perform percent in lieu testing procedures, including documentation of risk classification and repostoning procedures supporting the CBL FY2021 audit.	\$250.00	1.4	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

08/25/2021

Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.6	\$150.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures, including test details sections to support CBL FY2021 audit procedures.	\$250.00	2.1	\$525.00
Tyson, Ken	Perform percent in lieu testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Perform percent in lieu testing procedures, including test details sections to support CBL FY2021 audit procedures.	\$250.00	2.3	\$575.00

08/26/2021

Grundberg, Ryan	Review property controls testing for 2021 audit.	\$250.00	2.1	\$525.00
Grundberg, Ryan	Review accounts payable control documentation.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review automated property depreciation control documentation.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Review control documentation related to management's process over fixed asset additions.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with K. Tyson, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes relating to revenue risk assessment procedures.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment control planning for the 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with K. Tyson, M. Mushenheim, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

08/26/2021

Hays, Aaron	Clear review notes relating to the preliminary revenue risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss review notes relating to revenue risk assessment procedures.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls over the review of the earnings per share calculation.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls relating to the review over the equity rollforward.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes relating to accounts payable internal control documentation.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear review notes relating to internal control documentation over the review of the fixed asset listing.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls over the review of the Schedule A common shares and common units report.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment control planning for the 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson, M. Mushenheim R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Mushenheim, Megan	Call with K. Tyson, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
Tyson, Ken	Perform specialty leasing testing procedures, including update of population summary as part of CBL FY2021 audit procedures.	\$250.00	0.4	\$100.00
Tyson, Ken	Perform specialty leasing reimbursement testing procedures, including test of details sections to support CBL FY2021 audit procedures.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/26/2021				
Tyson, Ken	Perform specialty leasing reimbursement testing procedures, including documentation of risk classification and postponing procedures supporting the CBL FY2021 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.7	\$175.00
08/27/2021				
Grundberg, Ryan	Prepare impairment control documentation.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Continue to review revenue control documentation.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Review revenue control documentation.	\$250.00	2.3	\$575.00
Scalese, Mark	Review guided risk assessments.	\$250.00	3.1	\$775.00
Staner, Ryan	Consult engagement team related to FY 2021 audit materiality conclusion for audit procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Upload specialty leasing and tenant reimbursement selections to Deloitte Connect shared system to receive leases prepared by client CBL, which may support FY2021 audit procedures.	\$250.00	2.1	\$525.00
Tyson, Ken	Perform operating expense testing, including update of general ledger account sections as part of CBL 2021 audit.	\$250.00	2.6	\$650.00
Tyson, Ken	Continue to perform operating expense testing, including assessment of sampling populations to support CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
08/30/2021				
Hays, Aaron	Clear review notes related to documentation of internal controls over review of property fixed asset listings.	\$250.00	1.5	\$375.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/30/2021				
Hays, Aaron	Clear review notes related to documentation of internal controls over review of property rollforward.	\$250.00	1.7	\$425.00
Keddie, Danny	Address comments from R. Staner (Deloitte) on 2021 materiality memo.	\$250.00	1.2	\$300.00
Keddie, Danny	Review equity method joint venture risk assessment documentation.	\$250.00	0.8	\$200.00
Keddie, Danny	Review investment in marketable securities risk assessment documentation.	\$250.00	0.3	\$75.00
Keddie, Danny	Review related parties risk assessment documentation.	\$250.00	0.6	\$150.00
08/31/2021				
Grundberg, Ryan	Prepare CBL board member candidate background check submission form.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with M. Scalese, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Close notes related to the financial reporting risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with M. Scalese, D. Keddie, R. Grundberg (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions over financial reporting risk assessment and internal controls documentation.	\$250.00	0.4	\$100.00
Hays, Aaron	Update impairment process narrative.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions over financial reporting risk assessment and internal controls documentation.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with M. Scalese, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
08/31/2021				
Keddie, Danny	Call with M. Mushenheim (Deloitte), A. Cobb (CBL) to discuss fresh start accounting real estate valuation timing and approach.	\$250.00	0.4	\$100.00
Mushenheim, Megan	Call with D. Keddie (Deloitte), A. Cobb (CBL) to discuss fresh start accounting real estate valuation timing and approach.	\$250.00	0.4	\$100.00
Scalese, Mark	Call with D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
09/01/2021				
Grundberg, Ryan	Address notes left by M. Scalese (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	2.2	\$550.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions over interest expense risk assessment and financial reporting risk assessment.	\$250.00	0.9	\$225.00
Hays, Aaron	Update impairment process narrative.	\$250.00	1.2	\$300.00
Hays, Aaron	Update the preliminary revenue risk assessment workpaper.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with T. Overley (CBL) to discuss review of the real estate asset sales schedule and associated gain recognition.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review over the real estate asset sales schedule and associated gain recognition.	\$250.00	1.8	\$450.00
Keddie, Danny	Prepare question listing for call with Stout and CBL on 9/9.	\$250.00	0.5	\$125.00
Keddie, Danny	Review CBL Q1 2021 estimate to audit completion schedule for engagement economics.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with M. Mushenheim (Deloitte) to discuss fresh start accounting real estate valuation approach.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/01/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions over interest expense risk assessment and financial reporting risk assessment.	\$250.00	0.9	\$225.00
Mushenheim, Megan	Call with D. Keddie (Deloitte) to discuss fresh start accounting real estate valuation approach.	\$250.00	0.7	\$175.00
09/02/2021				
Grundberg, Ryan	Address notes left by M. Scalese (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with M. Scalese, A. Turley, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Review revenue control documentation for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Prepare impairment guided risk assessment documentation.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with R. Grundberg, M. Scalese, A. Turley, M. Mushenheim, D. Keddie (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare FY2021 interest expense guided risk assessment.	\$250.00	3.7	\$925.00
Hays, Aaron	Update accounts receivable risk assessment graphs.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with R. Grundberg, M. Scalese, A. Turley, M. Mushenheim, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, M. Scalese, A. Turley, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/02/2021				
Scalese, Mark	Call with R. Grundberg, A. Turley, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Turley, Anna	Call with R. Grundberg, M. Scalese, M. Mushenheim, D. Keddie, A. Hays (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
09/03/2021				
Grundberg, Ryan	Review notes payable control documentation.	\$250.00	1.9	\$475.00
Grundberg, Ryan	Review revenue control documentation for 2021 audit.	\$250.00	3.4	\$850.00
Hays, Aaron	Update accounts receivable risk assessment graphs.	\$250.00	2.4	\$600.00
Hays, Aaron	Prepare FY2021 accounts receivable guided risk assessment.	\$250.00	3.7	\$925.00
Scalese, Mark	Review working papers describing portions of audit work to be performed on real estate valuation considerations and the related risk assessments for the components that make up the estimate.	\$250.00	3.1	\$775.00
09/06/2021				
Scalese, Mark	Review the draft financial statements from the company to evaluate risks (risk assessments) for the 2021 audit.	\$250.00	1.1	\$275.00
09/07/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss incremental procedures being performed in response to the client's greater than normal risk assessment for the 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Address notes left by D. Keddie (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	3.3	\$825.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/07/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in planning memorandum.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Continue to address notes left by D. Keddie (Deloitte) within the incremental procedures in response to greater than normal risk memo.	\$250.00	1.7	\$425.00
Hays, Aaron	Document internal controls over rent roll testing.	\$250.00	0.8	\$200.00
Hays, Aaron	Document internal controls related to the review of tenant data/lease input.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to internal controls documentation over the internal controls related to percent-in-lieu and straight line rent calculations.	\$250.00	0.7	\$175.00
Hays, Aaron	Close review notes related to notes payable internal controls documentation.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Keddie, Danny	Review base rent testing documentation.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss incremental procedures being performed in response to the client's greater than normal risk assessment for the 2021 audit.	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/07/2021				
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Tyson, Ken	Continue to perform operating expense testing including documentation of testing selections from Yardi system for FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Perform operating expense testing including documentation of testing selections from Yardi system for FY2021 audit.	\$250.00	3.9	\$975.00
09/08/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in planning memorandum.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over documentation of internal controls over the review of tenant sales data.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over review notes related to internal control documentation of the review of the investment in unconsolidated affiliates rollforward.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Prepare hybrid work plan for 2021 audit.	\$250.00	2.9	\$725.00
Grundberg, Ryan	Submit background checks for prospective board members for 2021 audit.	\$250.00	1.2	\$300.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/08/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over documentation of internal controls over the review of tenant sales data.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over review notes related to internal control documentation of the review of the investment in unconsolidated affiliates rollforward.	\$250.00	0.5	\$125.00
Hays, Aaron	Document internal controls related to the review of tenant data/lease input.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to the investments in unconsolidated affiliates guided risk assessment.	\$250.00	0.4	\$100.00
Hays, Aaron	Close review notes related to the investments in unconsolidated affiliates internal controls documentation.	\$250.00	2.3	\$575.00
Hays, Aaron	Send requests to H. Bennett (CBL) for support for internal control documentation related to the review of tenant sales data.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss base rent revenue testing.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss FY2021 workpaper allocation and audit plan.	\$250.00	0.7	\$175.00
Keddie, Danny	Review fixed tenant reimbursements testing documentation.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Review investment in unconsolidated affiliate (IUA) guided risk assessment (GRA), process narrative, and controls.	\$250.00	3.8	\$950.00
Scalese, Mark	Continue to review planning documents including materiality assessment, significant account evaluations for each balance sheet, profit & loss account, guided risk assessments from balance sheet and income statement for the 2021 audit.	\$250.00	2.9	\$725.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/08/2021				
Scalese, Mark	Review planning documents including materiality assessment, significant account evaluations for each balance sheet, profit & loss account, guided risk assessments from balance sheet and income statement for the 2021 audit.	\$250.00	3.1	\$775.00
Turley, Anna	Prepare for internal meeting with focused support reviewer P. Walsh (Deloitte) occurring on 9/9/2021.	\$250.00	0.5	\$125.00
Turley, Anna	Review agenda to prepare for meeting with A. Cobb, A. Houghton and T. Wingo (CBL) regarding scope and timing on 9/9/21.	\$250.00	0.1	\$25.00
Turley, Anna	Review the 2020 risk assessment and related analyses for property, plant & equipment (PPE) dispositions.	\$250.00	1.1	\$275.00
Turley, Anna	Review the 2021 property, plant and equipment risk assessment and related analysis.	\$250.00	1.3	\$325.00
Turley, Anna	Review the 2021 risk assessment analysis for assets held for sale.	\$250.00	0.9	\$225.00
Tyson, Ken	Perform base rent testing including documentation of testing selections from client provided leases, risk classification, procedures for CBL FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Continue to perform base rent testing including documentation of testing selections from client provided leases, risk classification, procedures for CBL FY2021 audit.	\$250.00	3.7	\$925.00
Tyson, Ken	Call with D. Keddle (Deloitte) to discuss base rent revenue testing.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with D. Keddle (Deloitte) to discuss FY2021 workpaper allocation and audit plan.	\$250.00	0.7	\$175.00
09/09/2021				
Grundberg, Ryan	Prepare answers to risk assessment questions within impairment guided risk assessment for 2021 audit.	\$250.00	2.5	\$625.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/09/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to internal controls documentation over controls of review of investments in unconsolidated affiliates rollforward and risk assessment.	\$250.00	1.5	\$375.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Turley, Anna	Review the mortgage escrow risk assessment and related analyses for the 2021 audit.	\$250.00	0.8	\$200.00
Turley, Anna	Review the risk assessment for prepaid rent for the 2021 audit.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

09/09/2021

Turley, Anna	Review property, plant and equipment control testing for the 2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Research bankruptcy accounting guidance for the 2021 audit.	\$250.00	0.4	\$100.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.8	\$200.00
Tyson, Ken	Perform base rent testing including requesting additional revenue support from client and closing review notes for CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Perform fixed tenant reimbursement testing including documentation of testing selections from client provided support, risk classification, and procedures for CBL FY2021 audit.	\$250.00	3.8	\$950.00
Tyson, Ken	Perform operating expense testing including adding selection for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	3.2	\$800.00

09/10/2021

Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over risk assessment procedures related to held-for-sale analysis.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Prepare control documentation for impairment asset groupings control for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Prepare impairment guided risk assessment for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Prepare impairment guided risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Close review notes related to the mortgage escrow guided risk assessment.	\$250.00	1.3	\$325.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

09/10/2021

Hays, Aaron	Close review notes related to internal control documentation over depreciation expense automated control.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over risk assessment procedures related to held-for-sale analysis.	\$250.00	1.4	\$350.00
Hays, Aaron	Close review notes related to the prepaid rent liability guided risk assessment.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review of held-for-sale analysis.	\$250.00	1.8	\$450.00
Mushenheim, Megan	Review intangibles guided risk assessment (GRA).	\$250.00	1.6	\$400.00
Tyson, Ken	Perform base rent testing including adding selection for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Update fixed tenant reimbursement testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Update percent in lieu revenue testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.3	\$325.00
Tyson, Ken	Update specialty leasing revenue testing including adding testing sections for the period from 11/1/21 to 12/31/21 for CBL FY2021 audit.	\$250.00	1.5	\$375.00

09/13/2021

Grundberg, Ryan	Prepare impairment guided risk assessment documentation for 2021 audit.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Prepare impairment control documentation related to asset groupings for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Address D. Keddle (Deloitte) notes within planning memo for 2021 audit.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/13/2021				
Hays, Aaron	Prepare internal controls documentation for walkthroughs to be performed in relation to financial reporting controls.	\$250.00	1.1	\$275.00
Mushenheim, Megan	Clear notes within audit working papers related to investment in unconsolidated affiliates process narrative and process controls testing.	\$250.00	1.4	\$350.00
Turley, Anna	Call with K. Tyson (Deloitte) to discuss FY2021 operating expense workpaper and client provided support.	\$250.00	0.9	\$225.00
Tyson, Ken	Update operating expense testing including documentation of support provided by M. Harris and C. Walcheck (CBL & Associates) for the CBL FY2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Send operating expense testing support follow-up questions to M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.1	\$25.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Perform base rent testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Document operating expense testing support follow-up questions to M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze operating expense testing support provided by M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.6	\$400.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/13/2021				
Tyson, Ken	Analyze fixed tenant reimbursement testing support including leases and amendments provided by M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with A. Turley (Deloitte) to discuss FY2021 operating expense workpaper and client provided support.	\$250.00	0.9	\$225.00
09/14/2021				
Grundberg, Ryan	Prepare impairment control documentation related to net operating income indicators for 2021 audit.	\$250.00	2.9	\$725.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss base rent testing for the FY2021 audit.	\$250.00	1.0	\$250.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with R. Grundberg, A. Hays, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Review audit working papers related to investment in unconsolidated affiliates guided risk assessment.	\$250.00	1.6	\$400.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Sasso, Tony	Review excerpts of project plan timeline prepared by CBL's advisors.	\$250.00	0.1	\$25.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/14/2021				
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze project plan to support understanding of roles, deliverables, timelines for the FY2021 CBL audit.	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze base rent testing support provided by M. Liskey (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.8	\$200.00
Tyson, Ken	Continue to perform base rent testing procedures for test of details including; documenting notes explaining leases per call with R. Grundberg (Deloitte) supporting the CBL FY2021 audit.	\$250.00	3.3	\$825.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss base rent testing for the FY2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Perform fixed tenant reimbursement testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00
09/15/2021				
Grundberg, Ryan	Call with K. Tyson, A. Hays (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Continue to prepare fraud risk assessment discussion slides for 2021 audit.	\$250.00	2.1	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/15/2021				
Grundberg, Ryan	Prepare fraud risk assessment discussion slides for 2021 audit.	\$250.00	3.9	\$975.00
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Send percent in lieu testing support follow-up request including tenant sales reports to M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.1	\$25.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss timing of future audit planning meetings for the FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Continue to perform percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Document and send percent in lieu testing support follow-up request including tenant sales reports to M. Liskey and W. Martin (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.3	\$75.00
Tyson, Ken	Perform percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.5	\$625.00
Tyson, Ken	Analyze percent in lieu testing support including leases and amendments provided by M. Liskey, W. Martin and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	1.4	\$350.00
Tyson, Ken	Analyze percent in lieu testing support including tenant sales reports provided by M. Liskey, W. Martin and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.8	\$200.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/16/2021				
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Review impairment process narrative for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in fraud slides for 2021 audit.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Review fraud risk assessment discussion presentation slides.	\$250.00	0.5	\$125.00
Keddie, Danny	Review impairment guided risk assessment documentation.	\$250.00	1.2	\$300.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with K. Tyson (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, A. Turley, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/16/2021				
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, K. Tyson, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze operating expense follow-up question responses provided by M. Harris and C. Walcheck (CBL & Associates) to support our FY CBL 2021 audit testing procedures.	\$250.00	0.7	\$175.00
Tyson, Ken	Bifurcate general ledger credits and debits as part of percent in lieu testing procedures for test of details supporting the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, M. Scalese (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with M. Mushenheim (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with D. Keddie (Deloitte) to discuss revenue testing workpapers and procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Prepare variable audit matters & Real Estate Tax testing workpaper analytic as part of CBL FY2021 audit procedures.	\$250.00	3.3	\$825.00
09/17/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes within planning memo for 2021 audit.	\$250.00	2.6	\$650.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/17/2021				
Grundberg, Ryan	Address D. Keddie (Deloitte) notes within impairment guided risk assessment for 2021 audit.	\$250.00	2.1	\$525.00
Hays, Aaron	Update process narratives related to the real estate processes, noncontrolling interest processes, and financial reporting processes.	\$250.00	1.4	\$350.00
Turley, Anna	Review A. Hays (Deloitte) responses to notes on risk assessments related to mortgage escrow, prepaid rent and held for sale assets for the 2021 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Perform specialty leasing testing procedures for general ledger population supporting the CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Perform operating expense testing procedures for test of details including adding notes from support provided by C. Walcheck and M. Harris (CBL & Associates) supporting the CBL FY2021 audit.	\$250.00	2.1	\$525.00
09/20/2021				
Campanelli, Anthony	Perform research in advance of planning the fraud risk assessment brainstorm.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Review fixed asset narrative documentation for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Review control documentation related to real estate assets for 2021 audit.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Address A. Turley (Deloitte) notes within fixed asset guided risk assessment documentation for 2021 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Perform tenant reimbursement testing procedures including closing notes from D. Keddie (Deloitte) supporting CBL FY2021 audit testing procedures.	\$250.00	2.4	\$600.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/20/2021				
Tyson, Ken	Perform base rent testing procedures including closing notes from D. Keddie (Deloitte) supporting CBL FY2021 audit testing procedures.	\$250.00	3.2	\$800.00
Tyson, Ken	Perform percent in lieu revenue testing procedures including analyzing test of detail and related tickmarks/notes supporting CBL FY2021 audit testing procedures.	\$250.00	2.2	\$550.00
09/21/2021				
Campanelli, Anthony	Call (partial with A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.5	\$125.00
Edwards, Amy	Call with A. Campanelli (partial), M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Fleming, Matthew	Call with A. Campanelli (partial), A. Edwards, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Campanelli (partial), A. Edwards, M. Fleming, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Keddie, Danny	Call with R. Grundberg, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, M. Scalese, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with R. Grundberg, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with R. Grundberg, D. Keddie, J. Kelley, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, J. Staat (partial), A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Staat, Jeff	Call (partial) with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Turley, Anna	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), K. Tyson, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Turley, Anna	Call with K. Tyson (Deloitte) to discuss operating expense testing workpapers to support our FY2021 CBL audit substantive testing procedures.	\$250.00	0.4	\$100.00
Tyson, Ken	Research invoices in Yardi general ledger system support operating expense testing for the CBL FY2021 audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Respond to follow-up email communication from C. Walcheck (CBL & Associates) supporting operating expense test of details.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with R. Grundberg, D. Keddie, J. Kelley, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and planning items for the engagement.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, P. Walsh (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Perform operating expense testing procedures for test of details including general ledger account research in Yardi GL system research to identify support for testing of details for the CBL FY2021 audit.	\$250.00	3.1	\$775.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/21/2021				
Tyson, Ken	Call with A. Turley (Deloitte) to discuss operating expense testing workpapers to support our FY2021 CBL audit substantive testing procedures.	\$250.00	0.4	\$100.00
Walsh, Phil	Call with A. Companelli (partial), A. Edwards, M. Fleming, R. Grundberg, D. Keddie, J. Kelley, M. Scalese, J. Staat (partial), A. Turley, K. Tyson (Deloitte) to discuss fraud risk associated with the CBL & Associates FY2021 audit.	\$250.00	0.6	\$150.00
09/22/2021				
Grundberg, Ryan	Prepare fraud discussion documentation for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Email M. Mushenheim (Deloitte) regarding roles and expectations for the 2021 audit.	\$250.00	0.5	\$125.00
Kelley, James	Review audit plan for 2021.	\$250.00	0.9	\$225.00
09/23/2021				
Kelley, James	Review audit plan for 2021.	\$250.00	0.4	\$100.00
Scalese, Mark	Review the risk assessments and comment or leave notes on each of balance sheet accounts, including previous notes on these risk assessments for each balance sheet account.	\$250.00	1.6	\$400.00
Scalese, Mark	Review the materiality consultation memorandum to capture additional considerations.	\$250.00	1.3	\$325.00
Tyson, Ken	Respond to email communication from C. Walcheck (CBL & Associates) to schedule a live meeting supporting operating expense test of details for the CBL FY2021 audit.	\$250.00	0.3	\$75.00
09/24/2021				
Kelley, James	Review planning working papers covering investments in unconsolidated affiliates, assets held for sale, mortgage escrow.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/24/2021				
Tyson, Ken	Analyze the CBL FY2021 project plan - supporting planning for onboarding of new team members A. Chapman and T. Ragan (Deloitte) to support planning execution for the CBL FY2021 audit.	\$250.00	2.1	\$525.00
09/27/2021				
Chapman, Andersen	Review workpaper entity fraud risk workpaper to understand entity fraud assessment.	\$250.00	0.2	\$50.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss resources for client familiarization.	\$250.00	0.5	\$125.00
Chapman, Andersen	Review FY21 accounts payable registers.	\$250.00	0.3	\$75.00
Chapman, Andersen	Review market intelligence to gain familiarity with CBL.	\$250.00	0.1	\$25.00
Chapman, Andersen	Review Microsoft teams resources on fresh start accounting.	\$250.00	0.4	\$100.00
Chapman, Andersen	Review FY21 accounts payable process to prepare data for analytic procedures.	\$250.00	0.5	\$125.00
Chapman, Andersen	Gain access to Deloitte Connect site containing prior year workpapers and review the same on entity risk assessment.	\$250.00	1.6	\$400.00
Chapman, Andersen	Call with R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Chapman, Andersen	Review 2020 10K to gain familiarity with CBL.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review analyst reports for CBL to gain familiarity with CBL.	\$250.00	0.2	\$50.00
Grundberg, Ryan	Review accounts payable analytics for 2021 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Call with K. Tyson, A. Hays (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/27/2021				
Grundberg, Ryan	Call with A. Chapman, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, K. Tyson, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Keddie, Danny	Update documentation within materiality memo.	\$250.00	1.2	\$300.00
Ragan, Taron	Prepare for upcoming call with A. Chapman (Deloitte) to discuss resources for client familiarization.	\$250.00	0.1	\$25.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss resources for client familiarization.	\$250.00	0.5	\$125.00
Ragan, Taron	Review most recent 10K and 10Q.	\$250.00	1.5	\$375.00
Ragan, Taron	Review trial balance and risk assessment workpaper.	\$250.00	0.9	\$225.00
Ragan, Taron	Understand the entity and fraud risk assessment workpaper.	\$250.00	0.9	\$225.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, K. Tyson, A. Hays (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss audit planning items for the CBL FY 2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review risk assessment related to expenses for the FY 2021 audit.	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze reorganization workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.1	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

09/27/2021

Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss the FY2021 audit, CBL background and introductions to new team members.	\$250.00	1.5	\$375.00
Tyson, Ken	Analyze debt interest and accrued interest workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Update income statement from Yardi general ledger system to support our testing for the CBL FY2021 audit.	\$250.00	0.3	\$75.00
Tyson, Ken	Prepare debt interest and accrued interest workpapers for testing to support testing procedures to be performed by T. Ragan (Deloitte) for the CBL FY2021 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss the FY2021 audit planning items.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss audit planning items for the CBL FY 2021 audit.	\$250.00	0.6	\$150.00

09/28/2021

Chapman, Andersen	Prepare data from FY 2020/1Q 2021 register(s) for accounts payable analytical procedures.	\$250.00	2.2	\$550.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss process of data cleanup for analytical procedures.	\$250.00	1.3	\$325.00
Chapman, Andersen	Prepare a net loss reconciliation with CBL Q2 2021 earnings report.	\$250.00	0.4	\$100.00
Chapman, Andersen	Analyze net credit purchases calculation in prior year workpaper.	\$250.00	0.3	\$75.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss accounts payable analytic recalculations.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to further discuss data consolidation for accounts payable analytic.	\$250.00	0.1	\$25.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/28/2021				
Chapman, Andersen	Develop graphics to assist in assessment of risk related to completeness of accounts payable balance.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to further discuss data consolidation for accounts payable analytic.	\$250.00	0.1	\$25.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss accounts payable analytic recalculations.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss the FY2021 audit and walk through the retrieval of prior year audit files.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss process of data cleanup for analytical procedures.	\$250.00	1.3	\$325.00
Hays, Aaron	Call with R. Grundberg, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to review workpaper sections to support planning procedures for the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Keddie, Danny	Address L. Snodgrass (Deloitte) materiality consultation comments.	\$250.00	1.7	\$425.00
Kelley, James	Call with R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/28/2021				
Ragan, Taron	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with K. Tyson (Deloitte) to review revenue workpaper to support testing procedures for the CBL financial year (FY) 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Call with R. Grundberg and (Deloitte) to discuss the FY2021 audit and walk through the retrieval of prior year audit files.	\$250.00	1.0	\$250.00
Ragan, Taron	Prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	2.4	\$600.00
Scalese, Mark	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Turley, Anna	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with T. Ragan (Deloitte) to review revenue workpaper to support testing procedures for the CBL financial year (FY) 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with D. Keddie (Deloitte) to review workpaper sections to support planning procedures for the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss the FY2021 audit and audit planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze depreciation expense workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	3.3	\$825.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/28/2021				
Tyson, Ken	Call with C. Walcheck (CBL) to discuss operating expense testing support (utility invoices) supporting procedures for the FY2021 CBL audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Analyze property additions workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.3	\$575.00
09/29/2021				
Chapman, Andersen	Complete accounts payable analytic for R. Grundberg (Deloitte) review.	\$250.00	2.1	\$525.00
Keddie, Danny	Address L. Snodgrass (Deloitte) materiality consultation comments.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with K. Tyson (Deloitte) to review revenue workpaper to support testing procedures for the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Analyze property disposals workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Analyze abatements workpaper to understand testing procedures for the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Call with T. Ragan (Deloitte) to review revenue workpaper to support testing procedures for the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
09/30/2021				
Chapman, Andersen	Complete abatement test working paper for K. Tyson (Deloitte) review.	\$250.00	1.2	\$300.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Chapman, Andersen	Begin process of rolling depreciation expense testing workpaper to complete 10/1/21.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to review workpaper roll procedures for the CBL FY2021 audit.	\$250.00	0.4	\$100.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/30/2021				
Chapman, Andersen	Complete reconciliation of prior year revenue process narrative to current year.	\$250.00	1.2	\$300.00
Chapman, Andersen	Copy prior year risk assessment data from prior year risk assessment to new template for current year.	\$250.00	0.4	\$100.00
Chapman, Andersen	Roll abatement testing workpaper to prepare for current year testing.	\$250.00	0.5	\$125.00
Chapman, Andersen	Update revenue/receivables process narrative to adjust for changes since 12/31/20.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss revenue workpaper and interest expense workpaper CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/30/2021				
Ragan, Taron	Prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	2.1	\$525.00
Ragan, Taron	Continue to prepare revenue workpaper variable critical audit matters & real estate tax revenue testing for FY2021 year-end testing.	\$250.00	1.7	\$425.00
Ragan, Taron	Prepare debt interest and accrued interest workpaper for 11.1 and 12.31 (predecessor and successor period end) testing.	\$250.00	2.3	\$575.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Snodgrass, Lori	Review materiality documentation for required National Partner Principal Director consultation.	\$250.00	1.5	\$375.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
Tyson, Ken	Review debt interest expense and accrued interest workpaper for CBL FY 2021 audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss revenue workpaper and interest expense workpaper CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with A. Chapman (Deloitte) to review workpaper roll procedures for the CBL FY2021 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Analyze base rent workpaper to support our testing for the CBL FY2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Update operating expense workpaper to support our testing for the CBL FY2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
09/30/2021				
Tyson, Ken	Analyze unconsolidated affiliates workpapers to understand testing procedures for the CBL FY2021 audit.	\$250.00	3.6	\$900.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss CBL FY 2021 audit plan and planning items.	\$250.00	0.6	\$150.00
10/01/2021				
Chapman, Andersen	Roll depreciation expense workpaper to prepare for test procedures.	\$250.00	1.5	\$375.00
Ragan, Taron	Review debt interest expense and accrued interest workpaper for CBL FY2021 audit.	\$250.00	1.6	\$400.00
Ragan, Taron	Prepare workpapers debt interest and accrued interest workpaper for year-end testing.	\$250.00	1.8	\$450.00
Ragan, Taron	Prepare workpapers variable common area maintenance & real estate tax reimbursement revenue for year-end testing.	\$250.00	1.6	\$400.00
Ragan, Taron	Prepare workpaper debt interest and accrued interest for testing.	\$250.00	3.1	\$775.00
Turley, Anna	Email K. Tyson (Deloitte) regarding CBL planning items for the 2021 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze unconsolidated affiliates workpapers "cash flow analysis" to support testing procedures for the CBL FY2021 audit.	\$250.00	2.7	\$675.00
Tyson, Ken	Update income statement from Yardi general ledger system to support testing for the CBL FY2021 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Update unconsolidated affiliates "cash flow analysis" workpapers to support testing procedures for the CBL FY2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/04/2021				
Chapman, Andersen	Re-work on depreciation testing workpaper using new income statement.	\$250.00	2.1	\$525.00
Chapman, Andersen	Reconcile receivables workpaper to new income statement figures.	\$250.00	0.3	\$75.00
Chapman, Andersen	Address concerns related to depreciation workpaper formula, language.	\$250.00	1.6	\$400.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss depreciation expense testing workpaper.	\$250.00	1.0	\$250.00
Chapman, Andersen	Continue work on depreciation testing workpaper.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions on review notes related to the held-for-sale assets guided risk assessment.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss weekly plan and plan for completion of guided risk assessment and internal control documentation.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Review the mortgage notes payable guided risk assessment for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Review accounts receivable guided risk assessment for 2021 audit.	\$250.00	2.2	\$550.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions on review notes related to the held-for-sale assets guided risk assessment.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss weekly plan and plan for completion of guided risk assessment and internal control documentation.	\$250.00	1.4	\$350.00
Hays, Aaron	Close review notes related to mortgage escrow guided risk assessment documentation.	\$250.00	0.4	\$100.00
Hays, Aaron	Close review notes related to noncontrolling interest guided risk assessment documentation.	\$250.00	1.2	\$300.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/04/2021				
Hays, Aaron	Close review notes related to the held for sale assets guided risk assessment.	\$250.00	0.7	\$175.00
Ragan, Taron	Prepare workpaper - debt interest and accrued interest for the CBL FY 2021 audit.	\$250.00	1.9	\$475.00
Ragan, Taron	Document and roll forward debt interest and accrued interest workpaper.	\$250.00	3.7	\$925.00
Ragan, Taron	Prepare workpaper - variable common area maintenance & real estate tax reimbursement revenue for the CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss workpaper debt interest and accrued interest and Yardi access.	\$250.00	0.8	\$200.00
Scalese, Mark	Review cash interim sections.	\$250.00	0.9	\$225.00
Scalese, Mark	Review other asset interim sections.	\$250.00	1.2	\$300.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss workpaper debt interest and accrued interest and Yardi access.	\$250.00	0.8	\$200.00
Tyson, Ken	Review debt interest and accrued interest workpaper to prepare for call with T. Ragan (Deloitte) to review testing procedures related to the CBL FY2021 audit.	\$250.00	2.9	\$725.00
Tyson, Ken	Review depreciation expense workpaper to prepare for call with A. Chapman (Deloitte) to review testing procedures related to the CBL FY2021 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss depreciation expense testing workpaper.	\$250.00	1.0	\$250.00
10/05/2021				
Chapman, Andersen	Call with R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Chapman, Andersen	Continue to roll depreciation expense testing for current year procedures.	\$250.00	1.6	\$400.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Chapman, Andersen	Update depreciation testing workpaper tickmarks.	\$250.00	0.5	\$125.00
Chapman, Andersen	Use prior year workpapers to create expectation for current year depreciation-related account balances.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review trade accounts payable guided risk assessment for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes related to accounts receivable guided risk assessment and internal controls documentation.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Chapman, T. Ragan, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to internal controls over the review of sales data control.	\$250.00	1.4	\$350.00
Hays, Aaron	Close review notes related to the accounts receivable guided risk assessment.	\$250.00	3.4	\$850.00
Hays, Aaron	Clear review notes related to investment in unconsolidated affiliates guided risk assessment procedures.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss review notes related to accounts receivable guided risk assessment and internal controls documentation.	\$250.00	1.6	\$400.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Hays, Aaron	Update accounts receivable risk assessment graphs/charts.	\$250.00	0.9	\$225.00
Keddie, Danny	Update materiality consultation memo for 2021 audit.	\$250.00	1.2	\$300.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Ragan, Taron	Continue to prepare debt interest and accrued interest workpaper for predecessor (pre bankruptcy emergence) and successor (post bankruptcy emergence) period end testing.	\$250.00	2.9	\$725.00
Ragan, Taron	Prepare debt interest and accrued interest workpaper for predecessor (pre bankruptcy emergence) and successor (post bankruptcy emergence) period end testing.	\$250.00	3.2	\$800.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, K. Tyson (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Scalese, Mark	Review focused support program memo after revisions for completion.	\$250.00	1.8	\$450.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/05/2021				
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss CBL FY 2021 audit plan.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, T. Ragan (Deloitte) to discuss debt-related workpapers and potential need for client support.	\$250.00	1.5	\$375.00
Tyson, Ken	Review debt-related workpapers to support planning for the CBL FY 2021 audit.	\$250.00	1.9	\$475.00
Tyson, Ken	Review depreciation expense workpaper prepared by A. Chapman (Deloitte) to support testing procedures related to the CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Pull from Yardi and deliver the 6/31/2021 CBL income statement to T. Ragan and A. Chapman (Deloitte) to support out FY2021 CBL audit testing procedures.	\$250.00	0.5	\$125.00
Tyson, Ken	Review unconsolidated affiliates workpaper to understand testing procedures related to the CBL FY2021 audit.	\$250.00	2.8	\$700.00
10/06/2021				
Chapman, Andersen	Roll workpapers to prepare for current year procedures related to entity controls.	\$250.00	0.4	\$100.00
Chapman, Andersen	Study compensation committee meeting minutes to build understanding of 2021 compensation plans related to controls testing.	\$250.00	1.7	\$425.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/06/2021				
Chapman, Andersen	Reconcile to CBL website for new position titles.	\$250.00	0.5	\$125.00
Chapman, Andersen	Begin process of reviewing entity level controls and related client personnel/control owners.	\$250.00	2.1	\$525.00
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss entity-level control testing and related client support requests.	\$250.00	1.1	\$275.00
Chapman, Andersen	Check process owner titles have been updated for all control-related workpapers.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Address D. Keddie's review notes within variable revenue guided risk assessment for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Address M. Scalese (Deloitte) notes within 'incremental procedures in response to greater than normal risk' memo for 2021 audit.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call D. Keddie (Deloitte) to discuss the status of specialist scoping memos for the 2021 audit.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Review trade accounts payable graphs for 2021 audit.	\$250.00	1.7	\$425.00
Grundberg, Ryan	Prepare fraud risk assessment scoping memo for 2021 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss entity-level control testing and related client support requests.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to the cash account guided risk assessment.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to investments in unconsolidated affiliates contributions and distributions review process.	\$250.00	1.6	\$400.00
Hays, Aaron	Make update to equity internal controls' documentation for updated titles of personnel.	\$250.00	0.4	\$100.00
Keddie, Danny	Update focused support scoping call memo for 2021 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/06/2021				
Keddie, Danny	Review variable tenant reimbursement revenues guided risk assessment.	\$250.00	0.5	\$125.00
Keddie, Danny	Review specialist scoping memos for 2021 audit.	\$250.00	1.2	\$300.00
Keddie, Danny	Review billings for May 2021 invoice for CBL audit work performed.	\$250.00	0.5	\$125.00
Keddie, Danny	Review cash guided risk assessment.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the status of specialist scoping memos for the 2021 audit.	\$250.00	0.3	\$75.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	1.5	\$375.00
Ragan, Taron	Update debt interest and accrued interest workpaper.	\$250.00	2.7	\$675.00
Ragan, Taron	Document and update debt interest and accrued interest workpaper.	\$250.00	3.2	\$800.00
Snodgrass, Lori	Review 2021 materiality determination consultation memo.	\$250.00	1.5	\$375.00
Tyson, Ken	Continue to review unconsolidated affiliates workpaper to understand testing procedures related to the CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Review debt interest and accrued interest workpaper prepared by T. Ragan (Deloitte) to support testing procedures related to the CBL FY2021 audit.	\$250.00	1.8	\$450.00
10/07/2021				
Bell, Caleb	Prepare and gather information from the FY20 audit for the kick-off call with K. Walker, M. Lebovitz (CBL), D. Morrison (Deloitte).	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Chapman, Andersen	Agree depreciation and abatement workpaper F61 populations to updated income statement provided by K. Tyson (Deloitte).	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss accounts payable data and related analytics.	\$250.00	0.7	\$175.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss assigned tasks and review property rollforward.	\$250.00	0.3	\$75.00
Chapman, Andersen	Add related request numbers from Deloitte Connect to entity level control workpapers to expedite processing at later date.	\$250.00	0.6	\$150.00
Chapman, Andersen	Review audit committee minutes to update entity level control workpapers.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review audit/IT committee minutes to update entity level controls workpapers.	\$250.00	0.6	\$150.00
Chapman, Andersen	Rebuild accounts payable analytics with new data.	\$250.00	1.1	\$275.00
Chapman, Andersen	Update accounts payable data to reflect omission of non-trade transactions.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss accounts payable data and related analytics.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	2.4	\$600.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Grundberg, Ryan	Call with S. Egea, M. Fleming, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, A. Turley, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss property controls testing procedures for the CBL FY2021 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with A. Hays, K. Tyson (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to investments in unconsolidated affiliates contributions and distributions review process.	\$250.00	1.8	\$450.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Hays, Aaron	Call with R. Grundberg, K. Tyson (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss accounting for lease termination fees.	\$250.00	0.2	\$50.00
Keddie, Danny	Update CBL materiality memo for FY 2021.	\$250.00	0.8	\$200.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Ragan, Taron	Roll forward workpaper property rollforward to the current year and get it prepared for the predecessor and successor period end testing at 11/1/2021 and 12/31/2021.	\$250.00	3.5	\$875.00
Ragan, Taron	Prepare for call with A. Chapman (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.1	\$25.00
Ragan, Taron	Update numbers within the analytics performed in the debt interest and accrued interest workpapers based on new income statement numbers.	\$250.00	0.9	\$225.00
Ragan, Taron	Update numbers within the analytics performed in the variable common area maintenance and real estate tax reimbursement revenue workpapers.	\$250.00	0.4	\$100.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and related testing.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Sasso, Tony	Prepare for upcoming call with M. Aponte, M. Fleming (Deloitte) to discuss CBL fresh start applicability memo.	\$250.00	0.1	\$25.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Scalese, Mark	Prepare for call with J. Solomon, M. Sullivan, J. Sanghvi, M. Fleming, S. Guihur, A. Turley, M. Mushenheim, D. Keddie, R. Grundberg, A. Hays (Deloitte), A. Cobb, T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status	\$250.00	0.2	\$50.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Turley, Anna	Call with S. Egea, M. Fleming, R. Grundberg, A. Hays D. Keddie, M. Mushenheim, J. Sanghvi, M. Sullivan, M. Scalese (Deloitte), A. Cobb & T. Wingo (CBL), L. Lirely, M. Clark, J. Easterly (Stout) to discuss CBL valuation status.	\$250.00	0.5	\$125.00
Turley, Anna	Review accounting memos relating to solvency, push down accounting and other matters related to bankruptcy accounting for the 2021 audit.	\$250.00	0.9	\$225.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss property controls testing procedures for the CBL FY2021 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with R. Grundberg, A. Hays (Deloitte) to discuss entity-level controls and questions over debt interest/accrued interest testing.	\$250.00	1.1	\$275.00
Tyson, Ken	Review disposition narrative to understand control testing procedures related to the CBL FY2021 audit.	\$250.00	2.8	\$700.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/07/2021				
Tyson, Ken	Review dispositions controls workpaper to understand control testing procedures related to the CBL FY2021 audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss audit quarterly milestones M and CBL FY 2021 audit plan.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss assigned tasks and review property rollforward.	\$250.00	0.3	\$75.00
10/08/2021				
Bell, Caleb	Meeting with K. Walker, M. Lebowitz (CBL), D. Morrison (Deloitte) to discuss FY21 IT audit procedures.	\$250.00	1.0	\$250.00
Chapman, Andersen	Roll percentage in lieu testing workpaper to prepare for current year procedures.	\$250.00	1.7	\$425.00
Chapman, Andersen	Review prior year process flow diagram for accounts receivable to prepare for rebuild.	\$250.00	0.6	\$150.00
Chapman, Andersen	Review process narrative for financial reporting.	\$250.00	0.5	\$125.00
Chapman, Andersen	Review process narrative for impairment supplied by A. Houghton (CBL).	\$250.00	0.4	\$100.00
Chapman, Andersen	Rebuild accounts receivable process flow diagram in Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Prepare disposal of assets process flow diagram for rebuild in Excel.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with K. Tyson (Deloitte) to discuss preparation of percent in lieu workpaper for current year testing.	\$250.00	0.8	\$200.00
Chapman, Andersen	Call with R. Grundberg (Deloitte) to discuss updating process flow diagrams.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/08/2021				
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss revenue testing procedures for the current year CBL audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Plan for the audit quality milestone three deadline for 2021 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Chapman (Deloitte) to discuss updating process flow diagrams.	\$250.00	0.4	\$100.00
Grundberg, Ryan	Prepare overall risk assessment workbook for audit quality milestone three for 2021 audit.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Prepare supplement to the planning memo for 2021 audit.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Prepare audit quality milestone three summary of engagement team's meeting with quality control reviewer for 2021 audit.	\$250.00	1.3	\$325.00
Ragan, Taron	Roll forward property rollforward workpaper and adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	0.5	\$125.00
Ragan, Taron	Roll forward property rollforward workpaper and adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	0.5	\$125.00
Ragan, Taron	Roll forward property rollforward workpaper adjust it to include tests of details for the predecessor (11/1) and successor (12/31) periods of 2021.	\$250.00	1.2	\$300.00
Sasso, Tony	Call with M. Bunch (Deloitte) to discuss emergence accounting project timeline to be presented to management team.	\$250.00	0.5	\$125.00
Scalese, Mark	Review the calculations and support for solvency considerations.	\$250.00	2.6	\$650.00
Scalese, Mark	Review interim receivables audit testing procedures.	\$250.00	2.2	\$550.00
Turley, Anna	Review internal control narrative and walkthrough around the real estate asset processes.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/08/2021				
Tyson, Ken	Call with A. Chapman (Deloitte) to discuss preparation of percent in lieu workpaper for current year testing.	\$250.00	0.8	\$200.00
Tyson, Ken	Review percent in lieu workpaper to support testing procedures related to the CBL FY2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss revenue testing procedures for the current year CBL audit.	\$250.00	1.0	\$250.00
10/11/2021				
Chapman, Andersen	Call with R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Chapman, Andersen	Continue dispositions process flow diagram conversion into Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Convert impairment process flow diagram from Visio to Excel.	\$250.00	1.2	\$300.00
Chapman, Andersen	Rebuild disposition process flow diagram using prior year file.	\$250.00	1.3	\$325.00
Chapman, Andersen	Review impairment process narrative from prior year to prepare work on process flow diagram.	\$250.00	1.1	\$275.00
Chapman, Andersen	Review prior year dispositions narrative to prepare process flow diagram.	\$250.00	0.5	\$125.00
Edwards, Amy	Draft fraud risk assessment specialist scoping memo.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Prepare audit quality milestone 3 readiness list for upcoming due date on 10/15 for 2021 audit.	\$250.00	1.4	\$350.00
Grundberg, Ryan	Review updated accounts payable risk assessment for 2021 audit.	\$250.00	3.3	\$825.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Grundberg, Ryan	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Address D. Keddie's notes within audit quality milestone 3 overall risk assessment.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over review notes related to documentation of the held for sale and real estate assets guided risk assessments.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Clear notes addressed by A. Hays (Deloitte) from accounts receivable guided risk assessment for 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, M. Mushenheim, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Hays, Aaron	Close review notes related to real estate assets' guided risk assessment procedures.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to investment in unconsolidated affiliates' guided risk assessment procedures.	\$250.00	1.1	\$275.00
Hays, Aaron	Close review notes related to held for sale assets' guided risk assessment procedures.	\$250.00	0.9	\$225.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of held-for-sale analysis control.	\$250.00	0.6	\$150.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of real estate sales schedule control.	\$250.00	1.3	\$325.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over review notes related to documentation of the held for sale and real estate assets guided risk assessments.	\$250.00	1.3	\$325.00
Keddie, Danny	Review audit quality milestone engagement team documentation of conclusions on risk assessments.	\$250.00	0.3	\$75.00
Keddie, Danny	Review audit quality milestone risk assessment workpaper.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Ragan, Taron	Update the language in workpaper fixed tenant reimbursement to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00
Ragan, Taron	Update the language in workpaper operating, maintenance, real estate tax, general and administrative expense testing) to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00
Ragan, Taron	Update the language in workpaper specialty leasing revenue to reflect the predecessor and successor periods.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, A. Turley (partial), K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
Scalese, Mark	Review revenue testing samples.	\$250.00	2.2	\$550.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/11/2021				
Tyson, Ken	Review accrued liability, operating expense, payroll process narrative workpaper supporting CBL FY2021 audit.	\$250.00	2.1	\$525.00
Tyson, Ken	Review revenue and receivables process narrative supporting testing procedures related to the CBL FY2021 audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Review long-term debt process narrative workpaper supporting CBL FY2021 audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Review noncontrolling interest process narrative supporting CBL FY2021 audit procedures.	\$250.00	1.9	\$475.00
Tyson, Ken	Analyze disposition of real estate assets process narrative supporting CBL FY2021 audit procedures.	\$250.00	2.2	\$550.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley (partial) (Deloitte) to discuss audit quarterly milestones and guided risk assessment for CBL FY2021 audit plan.	\$250.00	1.3	\$325.00
10/12/2021				
Bell, Caleb	Prepare for upcoming meeting with D. Morrison (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.3	\$75.00
Bell, Caleb	Meeting with D. Morrison (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.2	\$50.00
Chapman, Andersen	Review prior year impairment process for held for sale assets to convert diagram.	\$250.00	1.3	\$325.00
Chapman, Andersen	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Chapman, Andersen	Convert impairment review process flow diagram related to COVID screening.	\$250.00	1.5	\$375.00
Chapman, Andersen	Convert impairment review process flow diagram related to recoverability analysis.	\$250.00	1.4	\$350.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Chapman, Andersen	Call with R. Grundberg, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Chapman, Andersen	Call with T. Ragan (Deloitte) to discuss entity level controls and related workpapers.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Grundberg, Ryan	Call with A. Chapman, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Address M. Scalese (Deloitte) notes within audit quality milestone 3 overall risk assessment.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Review notes payable guided risk assessment for 2021 audit.	\$250.00	2.4	\$600.00
Grundberg, Ryan	Review notes payable risk assessment visualizations for 2021 audit.	\$250.00	2.9	\$725.00
Hays, Aaron	Close review notes related to internal control documentation of internal controls over review of real estate sales schedule control.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Hays, Aaron	Close review notes relating to internal control documentation over noncontrolling interest controls.	\$250.00	0.7	\$175.00
Hays, Aaron	Make updates to financial reporting risk assessment based on new job titles of CBL personnel.	\$250.00	0.3	\$75.00
Hays, Aaron	Document internal controls related to the review over the cash flow worksheet.	\$250.00	3.2	\$800.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Hays, Aaron	Call with A. Chapman, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Hays, Aaron	Prepare guided risk assessment and related graphs for operating expenses.	\$250.00	1.6	\$400.00
Keddie, Danny	Review accounts payable guided risk assessment documentation.	\$250.00	0.6	\$150.00
Keddie, Danny	Review bankruptcy risk of material misstatement documentation.	\$250.00	0.6	\$150.00
Keddie, Danny	Review financial reporting risk of material misstatement documentation.	\$250.00	0.4	\$100.00
Keddie, Danny	Review mortgage notes payable process narrative.	\$250.00	0.5	\$125.00
Keddie, Danny	Review mortgage notes payable guided risk assessment documentation.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Keddie, Danny	Review CBL 2021 segment evaluation memo.	\$250.00	0.8	\$200.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Kelley, James	Call with A. Chapman, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson, D. Keddie (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Kelley, James	Review audit plan for several areas - cash, investments in unconsolidated affiliates, real estate tax expense.	\$250.00	1.5	\$375.00
Morrison, Daniel	Meeting with C. Bell (Deloitte) regarding Deloitte Financial Audit and Advisory Audit teams planning meeting.	\$250.00	0.2	\$50.00
Morrison, Daniel	Prepare for upcoming call with M. Scalese, A. Turley, B. Zotti (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.4	\$100.00
Morrison, Daniel	Call with M. Scalese, A. Turley, B. Zotti (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00
Ragan, Taron	Call with A. Chapman (Deloitte) to discuss entity level controls and related workpapers.	\$250.00	0.8	\$200.00
Ragan, Taron	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, M. Scalese, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Ragan, Taron	Call with A. Chapman, R. Grundberg (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.5	\$125.00
Ragan, Taron	Check for new correspondence to Deloitte Connect requests while updating the entity level controls workpaper in order to document our understanding of how the entity level controls are operating.	\$250.00	3.1	\$775.00
Scalese, Mark	Review and evaluate the working streams and timelines proposed by the Company for delivery.	\$250.00	3.7	\$925.00
Scalese, Mark	Call with A. Turley, B. Zotti, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Turley, Anna	Call with M. Scalese, B. Zotti, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss entity-level controls and answer outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.9	\$225.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/12/2021				
Tyson, Ken	Call with A. Chapman, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, J. Kelley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze financial reporting process narrative supporting CBL FY2021 audit procedures.	\$250.00	3.3	\$825.00
Tyson, Ken	Analyze unconsolidated affiliates cash flow analysis workpaper supporting CBL FY2021 audit.	\$250.00	3.5	\$875.00
Zotti, Bill	Call with M. Scalese, A. Turley, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
10/13/2021				
Chapman, Andersen	Complete conversion process for recreating impairment process flow diagram in Excel.	\$250.00	2.1	\$525.00
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss internal controls documentation related to the review over the financial statements.	\$250.00	0.6	\$150.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Chapman, Andersen	Transfer responsibilities of assigned tasks to T. Ragan (Deloitte) due to rolling off team at end of week.	\$250.00	0.2	\$50.00
Chapman, Andersen	Update financial disclosure walkthrough for current year changes.	\$250.00	2.1	\$525.00
Chapman, Andersen	Review financial disclosure walkthrough from prior year.	\$250.00	1.3	\$325.00
Edwards, Amy	Draft CBL fraud specialist memo.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Grundberg, Ryan	Review operating expenses guided risk assessment for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Review operating expenses risk assessment graphs for 2021 audit.	\$250.00	1.3	\$325.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss expectations and best practices for work to be performed during 2021 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Plan workpaper listing for staff, I. Forton and T. Ragan (Deloitte) related to 2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss internal controls documentation related to the review over the financial statements.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie (partial), M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Hays, Aaron	Document internal controls related to the review over the schedule of future fixed lease payments.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review over the schedule of future scheduled principal payments.	\$250.00	2.1	\$525.00
Hays, Aaron	Document internal controls over the review of the unconsolidated affiliates' cash flow analysis schedule.	\$250.00	1.8	\$450.00
Hays, Aaron	Close review notes related to the noncontrolling interest guided risk assessment.	\$250.00	0.7	\$175.00
Keddie, Danny	Call (partial) with A. Chapman, R. Grundberg, A. Hays, M. Mushenheim, T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Review information technology specialists scoping memo for 2021 CBL audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Review July 2021 audit time billing document.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with M. Mushenheim, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Reconcile 2020 audit billings during bankruptcy to audit fees per engagement letter.	\$250.00	0.9	\$225.00
Kelley, James	Review audit plan for several areas - intangible assets and other, disposition of real estate, property.	\$250.00	2.2	\$550.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Kelley, James	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Morrison, Daniel	Call with D. Keddie, M. Mushenheim (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie (partial), T. Ragan (partial), K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Mushenheim, Megan	Call with D. Keddie, D. Morrison (Deloitte) to discuss plan and scoping for information technology systems and general information technology controls for the FY 2021 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Noonan, Nicole	Review internal audit's general Information technology control testing.	\$250.00	1.5	\$375.00
Ragan, Taron	Call with R. Grundberg (Deloitte) to discuss expectations and best practices for work to be performed during 2021 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Continue to document findings in entity level controls workpaper.	\$250.00	2.2	\$550.00
Ragan, Taron	Document findings in entity level controls workpaper.	\$250.00	3.3	\$825.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Ragan, Taron	Call (partial) with A. Chapman, R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, K. Tyson (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Scalese, Mark	Document revenue recognition memorandums included in risk assessments and related evaluation of relevant control descriptions.	\$250.00	3.9	\$975.00
Scalese, Mark	Continue to document revenue recognition memorandums included in risk assessments and related evaluation of relevant control descriptions.	\$250.00	1.1	\$275.00
Staat, Jeff	Review audit planning documents.	\$250.00	4.0	\$1,000.00
Turley, Anna	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
Tyson, Ken	Analyze unconsolidated affiliates controls testing workpaper to understand related CBL FY2021 audit procedures.	\$250.00	1.7	\$425.00
Tyson, Ken	Analyze dispositions controls testing workpaper to understand related CBL FY2021 audit procedures.	\$250.00	2.8	\$700.00
Tyson, Ken	Continue to analyze property controls testing workpapers to understand related CBL FY2021 audit procedures.	\$250.00	2.2	\$550.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/13/2021				
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan (partial) (Deloitte) to entity level controls, debt interest and accrued interest, other planning items related to CBL FY 2021 audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss transactions and status of FY 2021 audit items.	\$250.00	0.6	\$150.00
10/14/2021				
Chapman, Andersen	Review CBL management notes on draft of Q2 2021 10Q filing.	\$250.00	1.1	\$275.00
Chapman, Andersen	Update documentation related to statement of equity reporting controls.	\$250.00	0.6	\$150.00
Chapman, Andersen	Roll financial reporting controls workpaper for new year testing.	\$250.00	3.1	\$775.00
Chapman, Andersen	Review prior year financial reporting controls documentation.	\$250.00	0.8	\$200.00
Chapman, Andersen	Update financial statement walkthrough documentation for new year procedure changes related to balance sheet.	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Chapman, Andersen	Call with A. Hays (Deloitte) to discuss financial reporting controls testing.	\$250.00	0.2	\$50.00
Grundberg, Ryan	Email A. Houghton (CBL) related to setting up new staff, I. Forton (Deloitte) access to client's Yardi program.	\$250.00	0.3	\$75.00
Grundberg, Ryan	Plan work for new staff I. Forton (Deloitte) for 2021 audit.	\$250.00	0.3	\$75.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss the Company's retention bonus agreement as it relates to employee compensation for 2021 audit.	\$250.00	0.5	\$125.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over internal controls documentation and planning items for the FY2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Call with A. Chapman, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Review payroll guided risk assessment for 2021 audit.	\$250.00	3.1	\$775.00
Grundberg, Ryan	Set up planning meetings for new staff, I. Forton (Deloitte) onboarding for 2021 audit.	\$250.00	0.3	\$75.00
Hays, Aaron	Call with T. Ragan (Deloitte) to discuss entity level controls questions.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review over the fair value of debt schedule.	\$250.00	3.6	\$900.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over internal controls documentation and planning items for the FY2021 audit.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss financial reporting controls testing.	\$250.00	0.2	\$50.00
Hays, Aaron	Call with A. Chapman, R. Grundberg, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Keddie, Danny	Call with T. Ragan, K. Tyson (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the Company's retention bonus agreement as it relates to employee compensation for 2021 audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with A. Chapman, R. Grundberg, A. Hays, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Kelley, James	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.6	\$150.00
Noonan, Nicole	Perform reliance and reperformance testing for the database admins reviews control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform reliance and reperformance testing for the job monitoring control.	\$250.00	0.7	\$175.00
Noonan, Nicole	Perform reliance and reperformance testing for the network admins reviews control.	\$250.00	0.5	\$125.00
Noonan, Nicole	Perform reliance and reperformance testing for the report changes control.	\$250.00	0.5	\$125.00
Noonan, Nicole	Perform reliance and reperformance testing for the change management control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform reliance and reperformance testing for the user provisioning control.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Ragan, Taron	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with A. Hays (Deloitte) to discuss entity level controls questions.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with D. Keddie, K. Tyson (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00
Ragan, Taron	Document findings in entity level controls workpaper.	\$250.00	2.3	\$575.00
Ragan, Taron	Continue to document findings in entity level controls workpaper.	\$250.00	1.8	\$450.00
Scalese, Mark	Review the debt remeasurement memorandum.	\$250.00	2.9	\$725.00
Scalese, Mark	Research the requirements for potential S-8 filing to be performed by company in mid November 2021 - requirements and procedures required.	\$250.00	3.1	\$775.00
Scalese, Mark	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Turley, Anna	Perform review of risk assessments related to accounts receivable and operating expenses for the 2021 audit.	\$250.00	1.4	\$350.00
Turley, Anna	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	0.6	\$150.00
Turley, Anna	Review internal control documentation for the 2021 audit.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/14/2021				
Tyson, Ken	Call with A. Chapman, R. Grundberg, A. Hays, D. Keddie, J. Kelley (partial), T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss audit quarterly milestones and guided risk assessments.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with D. Keddie, T. Ragan (Deloitte) to discuss testing plan for debt interest and accrued interest workpaper and plan for testing balance sheet line items for the CBL FY 2021 audit.	\$250.00	1.3	\$325.00
Tyson, Ken	Analyze noncontrolling interest risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	1.8	\$450.00
Tyson, Ken	Analyze debt and accrued interest workpaper to understand CBL FY2021 audit procedures.	\$250.00	1.3	\$325.00
Tyson, Ken	Continue to analyze debt risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	1.2	\$300.00
Tyson, Ken	Analyze revenue risk assessment to understand risk related to CBL FY2021 audit procedures.	\$250.00	0.8	\$200.00
10/15/2021				
Chapman, Andersen	Update financial reporting controls walkthrough related to employee stock compensation in 2021.	\$250.00	1.3	\$325.00
Chapman, Andersen	Review finalized 10Q from Q2 2021 to verify agreed figures to drafts.	\$250.00	1.1	\$275.00
Chapman, Andersen	Continue updates to 2021 financial reporting controls walkthrough documentation.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over risk assessment procedures and process narratives.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Coordinate plan for 2021 post-emergence valuation and purchase price allocation planning meeting.	\$250.00	1.1	\$275.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/15/2021				
Hays, Aaron	Call with A. Chapman (Deloitte) to discuss financial reporting walkthrough document.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over risk assessment procedures and process narratives.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to dispositions of real estate assets process narrative.	\$250.00	0.9	\$225.00
Hays, Aaron	Clear review notes related to investments in unconsolidated affiliates process narrative.	\$250.00	1.8	\$450.00
Hays, Aaron	Clear review notes related to noncontrolling interest process narrative.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to the operating expense guided risk assessment.	\$250.00	0.8	\$200.00
Hays, Aaron	Close review notes related to the operating expense risk assessment graph.	\$250.00	0.5	\$125.00
Hays, Aaron	Clear review notes related to accounts payable process narrative.	\$250.00	1.6	\$400.00
Kelley, James	Clear review notes in the audit planning working papers.	\$250.00	0.2	\$50.00
Noonan, Nicole	Perform reliance and reperformance testing for the change management control.	\$250.00	1.0	\$250.00
Noonan, Nicole	Perform reliance and reperformance testing for the report changes control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Prepare confirmation tables to send to the client for testing of the application admins control.	\$250.00	0.6	\$150.00
Noonan, Nicole	Prepare documentation for the CBL IT audit planning memo.	\$250.00	0.8	\$200.00
Noonan, Nicole	Review evidence provided by client for application admins testing.	\$250.00	0.7	\$175.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/15/2021				
Noonan, Nicole	Perform independent testing for the application admins control.	\$250.00	1.2	\$300.00
Noonan, Nicole	Perform independent testing for the network admins control.	\$250.00	0.8	\$200.00
Noonan, Nicole	Perform independent testing for the network passwords control.	\$250.00	0.9	\$225.00
Ragan, Taron	Continue to update debt interest and accrued interest workpaper per suggestions from D. Keddie (Deloitte).	\$250.00	1.7	\$425.00
Ragan, Taron	Update debt interest and accrued interest workpaper per suggestions from D. Keddie (Deloitte).	\$250.00	3.1	\$775.00
Ragan, Taron	Compile questions related to the entity level controls to ask M. Carrington (CBL) in an upcoming walkthrough.	\$250.00	3.3	\$825.00
Tyson, Ken	Review project planning for CBL FY2021 audit.	\$250.00	2.9	\$725.00
Zotti, Bill	Review IT planning memo.	\$250.00	0.5	\$125.00
10/18/2021				
Bell, Caleb	Email N. Noonan, D. Daley, M. Moats (Deloitte) regarding CBL project.	\$250.00	0.7	\$175.00
Daley, Devin	Email C. Caleb (Deloitte) regarding expectations for time on the project.	\$250.00	0.5	\$125.00
Daley, Devin	Review evidence relating to Yardi provisioning review.	\$250.00	1.8	\$450.00
Daley, Devin	Review evidence uploaded to the Deloitte Connect site to prepare first draft of confirmation tables.	\$250.00	1.7	\$425.00
Forton, Ian	Prepare for call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss fresh start accounting for CBL FY21 audit.	\$250.00	0.1	\$25.00
Forton, Ian	Call with R. Grundberg (partial), K. Tyson, A. Hays (partial), T. Ragan (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Forton, Ian	Call with A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY 21 audit.	\$250.00	1.1	\$275.00
Forton, Ian	Gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	3.3	\$825.00
Grundberg, Ryan	Call with A. Hays (partial), K. Tyson, T. Ragan, I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	0.4	\$100.00
Hays, Aaron	Call with R. Grundberg (partial), K. Tyson, T. Ragan, I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	2.4	\$600.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss environmental liabilities and third quarter transactions.	\$250.00	1.0	\$250.00
Keddie, Danny	Review audit team project plan for the week of October 18.	\$250.00	0.4	\$100.00
Keddie, Danny	Call with I. Forton, A. Hays, M. Mushenheim, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Moats, Madison	Prepare IT specialist summary memo.	\$250.00	0.5	\$125.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Moats, Madison	Prepare planning workpapers including reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo, IT specialist planning memo, IT specialist planning meeting agenda.	\$250.00	0.5	\$125.00
Moats, Madison	Prepare competence and authority memo.	\$250.00	1.5	\$375.00
Moats, Madison	Prepare reliance on internal audit memo.	\$250.00	0.5	\$125.00
Moats, Madison	Prepare understanding the IT environment memo.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Noonan, Nicole	Perform reliance and reperformance testing for the user provisioning control.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with R. Grundberg (partial), K. Tyson, A. Hays (partial), I. Forton (Deloitte) to introduce I. Forton (Deloitte) and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Update debt and accrued interest workpaper procedures for testing in the current year.	\$250.00	0.8	\$200.00
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, M. Scalese (partial), K. Tyson (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Scalese, Mark	Email D. Keddie, K. Tyson, A. Hays, T. Ragan, I. Forton (Deloitte) related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to answer questions related to the CBL FY 21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/18/2021				
Scalese, Mark	Review specialist documentation on their plans for real estate valuation and purchase price allocation testing.	\$250.00	2.1	\$525.00
Tyson, Ken	Analyze period end predecessor plan for CBL FY 21 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Analyze reorganization risk of material misstatement to understand planning procedures related to the CBL FY2021 audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese (partial) (Deloitte) to answer questions related to the CBL FY21 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Call with R. Grundberg (partial), T. Ragan, A. Hays (partial), I. Forton (Deloitte) to introduce new team member and go over expectations for CBL fiscal year 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Update team weekly goals for the FY 2021 CBL audit.	\$250.00	1.1	\$275.00
10/19/2021				
Daley, Devin	Review evidence relating to access reviews for key financial applications.	\$250.00	2.6	\$650.00
Daley, Devin	Test for access reviews relating to key financial applications.	\$250.00	1.4	\$350.00
Forton, Ian	Gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	3.9	\$975.00
Forton, Ian	Continue to gain an understanding of CBL and its consolidated properties for the upcoming CBL FY21 audit.	\$250.00	0.3	\$75.00
Forton, Ian	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with I. Forton, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare impairment indicator control documentation for 2021 audit.	\$250.00	2.4	\$600.00
Hays, Aaron	Update team workpaper progress tracker.	\$250.00	0.2	\$50.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls related to the review of the financial statements tie-out.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls related to the review over the accounting policies' matrix.	\$250.00	0.8	\$200.00
Hays, Aaron	Clear review notes related to the financial reporting risk assessment document.	\$250.00	0.6	\$150.00
Hays, Aaron	Document internal controls over the review of the generally accepted accounting principles checklist.	\$250.00	1.1	\$275.00
Hays, Aaron	Document internal controls related to the review over the reconsideration events matrix.	\$250.00	2.5	\$625.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss "Predecessor Entity" project planning for CBL FY 2021 audit.	\$250.00	1.6	\$400.00
Keddie, Danny	Review August 2021 bankruptcy time reporting for CBL engagement team.	\$250.00	0.6	\$150.00
Keddie, Danny	Prepare CBL Tax Specialist agenda for meeting with W. Wilmer (Deloitte).	\$250.00	0.4	\$100.00
Keddie, Danny	Call with M. Mushenheim, M. Scalese, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Moats, Madison	Review prior year UltiPro service auditor report.	\$250.00	0.8	\$200.00
Moats, Madison	Prepare roll-forward approach memo.	\$250.00	0.8	\$200.00
Moats, Madison	Prepare UltiPro relevant controls that address IT risks workpaper.	\$250.00	2.3	\$575.00
Moats, Madison	Prepare UltiPro service auditor report workpaper.	\$250.00	2.6	\$650.00
Moats, Madison	Review UltiPro system and organization controls report.	\$250.00	1.0	\$250.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Mushenheim, Megan	Call with D. Keddle, M. Scalese, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddle, J. Kelley, M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	2.9	\$725.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	1.9	\$475.00
Scalese, Mark	Call with D. Keddle, M. Mushenheim, A. Turley (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Turley, Anna	Call with D. Keddle, M. Mushenheim, M. Scalese (Deloitte) to discuss CBL 2021 tax scoping regarding assets and real estate investment trust tests and impacts of fresh start accounting.	\$250.00	0.5	\$125.00
Turley, Anna	Call with I. Forton, R. Grundberg, A. Hays, D. Keddle, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Document "Predecessor Entity" project plan work allocation related to CBL FY 2021 audit.	\$250.00	3.7	\$925.00
Tyson, Ken	Call with D. Keddle (Deloitte) to discuss "Predecessor Entity" project planning for CBL FY 2021 audit.	\$250.00	1.6	\$400.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/19/2021				
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss weekly teams goals for CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss and answer outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/20/2021				
Bell, Caleb	Review evidence provided by client for database admins.	\$250.00	0.8	\$200.00
Daley, Devin	Test for privileged access for applications including Ultipro, Yardi, GTreasury.	\$250.00	2.1	\$525.00
Daley, Devin	Review for privileged access for systems including Yardi, UltiPro, GTreasury.	\$250.00	1.9	\$475.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.4	\$100.00
Forton, Ian	Call with A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	1.9	\$475.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Hays, Aaron	Call with T. Wingo (CBL) to walkthrough internal controls related to review over Accounting Standard Accounting Standard Codification (ASC) 842 - lease vs. ASC 606 - revenues.	\$250.00	0.5	\$125.00
Hays, Aaron	Document internal controls related to the review over financial statements.	\$250.00	2.2	\$550.00
Hays, Aaron	Document internal controls related to review over breakout of Accounting Standard Codification (ASC) 606 - new revenue recognition standard and Accounting Standard Codification 842 - leases - revenues.	\$250.00	1.2	\$300.00
Hays, Aaron	Call with I. Forton, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Review example purchase price allocation risk assessment to increase knowledge related to audit procedures for valuation.	\$250.00	0.5	\$125.00
Hays, Aaron	Prepare for walkthrough of internal controls related to review over breakout of Accounting Standard Codification (ASC) 842 - leases - and ASC 606 - revenues.	\$250.00	0.3	\$75.00
Keddie, Danny	Call T. Wingo (CBL) to discuss loan modifications during Q3 2021.	\$250.00	0.4	\$100.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Keddie, Danny	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with I. Forton, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Kelley, James	Call with I. Forton, A. Hays, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Moats, Madison	Review UltiPro service auditor report workpaper.	\$250.00	1.7	\$425.00
Moats, Madison	Clear notes on IT planning workpaper.	\$250.00	1.5	\$375.00
Moats, Madison	Update planning workpapers - reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo, IT specialist planning memo, IT specialist planning meeting agenda.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with I. Forton, A. Hays, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Mushenheim, Megan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Continue to update and document debt and accrued interest workpapers.	\$250.00	2.8	\$700.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Ragan, Taron	Update and document debt and accrued interest workpapers.	\$250.00	3.3	\$825.00
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.4	\$100.00
Tyson, Ken	Analyze depreciation expense testing procedures related to the CBL FY2021 audit.	\$250.00	2.7	\$675.00
Tyson, Ken	Call with I. Forton, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) and A. Cobb, A. Houghton, T. Wingo, T. Overley, R. Carlton (CBL) to discuss outstanding deliverables relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/20/2021				
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) to discuss outstanding deliverables and to answer questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/21/2021				
Daley, Devin	Test evidence relating to change management of applications, including Yardi Voyager, Gtreasury, Ultipro.	\$250.00	1.2	\$300.00
Daley, Devin	Review evidence relating to change management of applications, including Yardi Voyager, Gtreasury, Ultipro.	\$250.00	2.8	\$700.00
Forton, Ian	Gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	3.7	\$925.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Continue to gain an understanding of the associated risks for the upcoming CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Inspect invoices for reorganization expense testing relating to the CBL FY21 audit.	\$250.00	2.3	\$575.00
Forton, Ian	Call with A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Forton, Ian	Call with A. Hays (Deloitte) to discuss questions about reorganization expense testing relating to the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Call with A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare risk assessment documents related to asset valuation.	\$250.00	3.8	\$950.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/21/2021				
Hays, Aaron	Continue to prepare risk assessment documents related to asset valuation.	\$250.00	2.7	\$675.00
Hays, Aaron	Call with I. Forton (Deloitte) to discuss questions about reorganization expense testing relating to the CBL FY21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with I. Forton, D. Keddie, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with I. Forton, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Moats, Madison	Review network admin and chatham application confirmation tables.	\$250.00	1.3	\$325.00
Moats, Madison	Sign-off on testing workpapers in the engagement management system, including change management, report changes, job monitoring, AD admin review, database admin review, user provisioning.	\$250.00	0.1	\$25.00
Moats, Madison	Upload testing workpapers to the engagement management system, including change management report changes, job monitoring, AD admin review, database admin review, user provisioning.	\$250.00	0.4	\$100.00
Ragan, Taron	Call with I. Forton, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/21/2021				
Ragan, Taron	Call with I. Forton, A. Hays, D. Keddie, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Ragan, Taron	Update debt interest and accrued interest workpapers.	\$250.00	3.1	\$775.00
Scalese, Mark	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Turley, Anna	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with I. Forton, A. Hays, D. Keddie, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss team member weekly goals and outstanding items relating to the CBL FY21 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Review property additions testing related to the CBL FY2021 audit.	\$250.00	2.2	\$550.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/22/2021				
Daley, Devin	Finalize confirmation tables for applications Yardi Voyager, Gtreasury and Ultipro to be sent for M. Capezzone, M. Carrington and A. Houghton (CBL).	\$250.00	1.1	\$275.00
Daley, Devin	Test applications relating to Yardi provisioning reviews.	\$250.00	2.9	\$725.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/22/2021				
Forton, Ian	Gain an understanding of CBL and the associated risks for the upcoming CBL FY21 audit.	\$250.00	1.6	\$400.00
Hays, Aaron	Prepare risk assessment documents related to asset valuation.	\$250.00	3.5	\$875.00
Keddie, Danny	Call between A. Cobb and A. Houghton (CBL) to discuss Q3 2021 loan activity related to Brookfield Anchor and Parkdale Mall mortgage loans.	\$250.00	0.8	\$200.00
Moats, Madison	Upload information technology audit planning and testing workpapers to engagement management system including reliance on internal audit, understanding the IT environment, IT specialist summary memo, competence and authority memo.	\$250.00	0.8	\$200.00
Moats, Madison	Upload network administrator and chatham application privileged access confirmations requests to Deloitte Connect.	\$250.00	0.8	\$200.00
10/25/2021				
Daley, Devin	Test for relating to privileged access for applications.	\$250.00	2.4	\$600.00
Daley, Devin	Review evidence related to system configurations for applications.	\$250.00	1.6	\$400.00
Forton, Ian	Call with A. Hays (Deloitte) to discuss journal entry testing for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Call with A. Hays, T. Ragan, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Forton, Ian	Review documentation for journal entry testing for the CBL FY21 audit.	\$250.00	3.5	\$875.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/25/2021				
Hays, Aaron	Call with I. Forton, T. Ragan, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Hays, Aaron	Call I. Forton (Deloitte) to discuss journal entry testing for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Keddie, Danny	Email H. Snyder (Deloitte) regarding engagement team staffing for CBL.	\$250.00	0.4	\$100.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	3.4	\$850.00
Ragan, Taron	Perform documentation of debt interest and accrued interest workpaper.	\$250.00	2.6	\$650.00
Ragan, Taron	Make updates to debt interest and accrued interest workpaper.	\$250.00	1.1	\$275.00
Ragan, Taron	Call with I. Forton, A. Hays, M. Scalese, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Scalese, Mark	Call with I. Forton, A. Hays, T. Ragan, A. Turley (partial), K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Turley, Anna	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review internal control narratives prepared for the FY 21 audit.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with I. Forton, A. Hays, T. Ragan, M. Scalese, A. Turley (partial)(Deloitte) to discuss outstanding questions and project plan for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Tyson, Ken	Analyze CBL FY2021 audit project plan to support planning procedures of the FY2021 CBL audit.	\$250.00	1.4	\$350.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/25/2021				
Tyson, Ken	Update CBL FY2021 weekly tracker to support planning procedures of the FY2021 CBL audit.	\$250.00	1.8	\$450.00
Tyson, Ken	Update CBL FY2021 audit project plan to support planning procedures of the FY2021 CBL audit.	\$250.00	3.6	\$900.00
Tyson, Ken	Update Deloitte Team's CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.6	\$150.00
10/26/2021				
Bell, Caleb	Review prior year documentation and notes in preparation for the meetings with M. Capezzone and J. Burgdorff (CBL).	\$250.00	1.5	\$375.00
Bell, Caleb	Vet evidence uploaded to Deloitte Connect for the network admins and network passwords controls.	\$250.00	0.9	\$225.00
Bell, Caleb	Meeting with J. Burgdorff (CBL) to discuss the user provisioning and terminations process.	\$250.00	0.5	\$125.00
Bell, Caleb	Meeting with M. Capezzone (CBL) regarding the controls for which he is the control owner.	\$250.00	1.0	\$250.00
Daley, Devin	Review evidence related to user populations among applications.	\$250.00	1.9	\$475.00
Daley, Devin	Test system configurations for applications relating to financial applications.	\$250.00	2.1	\$525.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Forton, Ian	Review documentation for cash & restricted cash testing for the CBL FY21 audit.	\$250.00	3.3	\$825.00
Forton, Ian	Review documentation for journal entry controls testing for the CBL FY21 audit.	\$250.00	1.9	\$475.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Forton, Ian	Review documentation for straight line rent receivables & straight line rent receivables - common area maintenance testing for the CBL FY21 audit.	\$250.00	2.2	\$550.00
Grundberg, Ryan	Prepare impairment recoverability analysis control documentation for 2021 audit.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.6	\$400.00
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Clear notes addressed by A. Hays (Deloitte) within notes payable control documentation.	\$250.00	1.2	\$300.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions related to risk assessment procedures and weekly planning items.	\$250.00	1.8	\$450.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions related to risk assessment procedures and weekly planning items.	\$250.00	1.8	\$450.00
Hays, Aaron	Clear review notes related to process narrative documentation.	\$250.00	0.7	\$175.00
Hays, Aaron	Pull guided risk assessment documentation into the FY2021 audit file for various account balance risk assessments.	\$250.00	0.6	\$150.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Morrison, Daniel	Meet with C. Bell for interim control walkthroughs at CBL office.	\$250.00	4.5	\$1,125.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Ragan, Taron	Prepare questions for entity level controls walkthrough with M. Carrington (CBL).	\$250.00	1.2	\$300.00
Ragan, Taron	Document the debt and accrued interest workpaper.	\$250.00	3.1	\$775.00
Ragan, Taron	Document debt and accrued interest workpaper.	\$250.00	1.7	\$425.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/26/2021				
Tyson, Ken	Update Deloitte Team's CBL FY2021 weekly tracker to support planning procedures for the FY2021 CBL audit.	\$250.00	2.7	\$675.00
Tyson, Ken	Analyze debt and accrued interest testing to support audit procedures for the FY2021 CBL audit.	\$250.00	3.5	\$875.00
Tyson, Ken	Analyze Deloitte Team's CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze straight line receivables testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.9	\$475.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese (Deloitte) to discuss audit committee meeting plan and team weekly goals for the CBL FY21 audit.	\$250.00	0.8	\$200.00
10/27/2021				
Bell, Caleb	Meeting with M. Carrington and A. Houghton (CBL) to discuss the general information technology control around the UltiPro environment.	\$250.00	1.0	\$250.00
Daley, Devin	Test user access appropriateness to the applications of Yardi Voyager, Gtreasury, UltiPro to ensure only users with reason for access have permissions within the applications.	\$250.00	2.9	\$725.00
Daley, Devin	Review evidence and compile requests for additional evidence including confirmation of access to applications.	\$250.00	1.1	\$275.00
Grundberg, Ryan	Address J. Kelley (Deloitte) notes within accounts payable analytic for 2021 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss weekly planning items and questions related to internal controls testing.	\$250.00	1.1	\$275.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/27/2021				
Grundberg, Ryan	Call with A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare impairment recoverability analysis control documentation for 2021 audit.	\$250.00	3.2	\$800.00
Grundberg, Ryan	Prepare for call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.2	\$50.00
Hays, Aaron	Update accounts receivable internal controls documentation to reflect updated titles of employees.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss weekly planning items and questions related to internal controls testing.	\$250.00	1.1	\$275.00
Hays, Aaron	Call with T. Ragan (Deloitte) and A. Houghton and M Carrington (CBL) to discuss questions and outstanding requests related to entity-level internal controls.	\$250.00	1.2	\$300.00
Hays, Aaron	Document internal controls operating effectiveness of controls related to the monthly review of sales data.	\$250.00	2.7	\$675.00
Hays, Aaron	Call with R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Keddie, Danny	Call with K. Tyson (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with M. Scalese (Deloitte) to discuss outstanding items for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Morrison, Daniel	Continue to meeting with C. Bell for interim control walkthroughs at CBL office.	\$250.00	4.0	\$1,000.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/27/2021				
Morrison, Daniel	Prepare for upcoming meeting with A. Cobb (CBL) and C. Bell (Deloitte) to discuss general Information technology control around Chatham.	\$250.00	0.5	\$125.00
Ragan, Taron	Call with K. Tyson (Deloitte) to discuss project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Compile client open items and question, organize request list in preparation for meeting with client.	\$250.00	1.9	\$475.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.9	\$725.00
Ragan, Taron	Call with R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with A. Hays (Deloitte) and A. Houghton and M Carrington (CBL) to discuss questions and outstanding requests related to entity-level internal controls.	\$250.00	1.2	\$300.00
Scalese, Mark	Call with D. Keddle (Deloitte) to discuss outstanding items for the CBL FY21 audit.	\$250.00	0.6	\$150.00
Turley, Anna	Review risk assessment and control narratives for the 2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with D. Keddle (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.5	\$125.00
Tyson, Ken	Analyze percent in lieu testing to support audit procedures for the FY2021 CBL audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Analyze fixed tenant reimbursement testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Review debt and accrued interest testing to support audit procedures for the FY2021 CBL audit.	\$250.00	3.1	\$775.00
Tyson, Ken	Call with R. Grundberg (Deloitte) to discuss weekly planning for the CBL FY21 audit.	\$250.00	0.8	\$200.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/27/2021				
Tyson, Ken	Call with R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 21 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss project plan for the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/28/2021				
Daley, Devin	Review evidence for provisioning related to Yardi Voyager.	\$250.00	1.4	\$350.00
Daley, Devin	Test privileged access of various applications.	\$250.00	2.6	\$650.00
Forton, Ian	Prepare documentation for revenue testing for the CBL FY21 audit.	\$250.00	3.2	\$800.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss revenue workpaper planning related to the CBL FY21 audit.	\$250.00	2.4	\$600.00
Forton, Ian	Call with R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Forton, Ian	Call with R. Grundberg, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Prepare weekly planning goals for 2021 audit.	\$250.00	1.5	\$375.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors (specifically Marjorie Bowen) for 2021 audit.	\$250.00	2.6	\$650.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors (specifically Marjorie Bowen) for 2021 audit.	\$250.00	3.4	\$850.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss the background check process for new board members related to the CBL 2021 audit.	\$250.00	1.2	\$300.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Grundberg, Ryan	Call with I. Forton, A. Hays, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with I. Forton, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Email R. Grundberg (Deloitte) relating to accounts receivable internal controls documentation.	\$250.00	0.7	\$175.00
Hays, Aaron	Call with I. Forton, R. Grundberg, T. Ragan, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with I. Forton, R. Grundberg, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Hays, Aaron	Document internal controls related to the review of the accounts receivables quarterly reconciliation.	\$250.00	2.5	\$625.00
Hays, Aaron	Document internal controls related to the review of the cash application related to accounts receivable.	\$250.00	1.1	\$275.00
Hays, Aaron	Email T. Ragan (Deloitte) regarding outstanding items needed for internal control documentation related to entity-level controls.	\$250.00	1.2	\$300.00
Hays, Aaron	Close review notes related to internal control documentation over the property level review of income statement variance analysis.	\$250.00	1.4	\$350.00
Hays, Aaron	Update FY 2021 CBL Audit file workpaper references to include appropriate year under audit.	\$250.00	0.5	\$125.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss the background check process for new board members related to the CBL 2021 audit.	\$250.00	1.2	\$300.00
Keddie, Danny	Review mortgage notes payable internal controls documentation.	\$250.00	1.2	\$300.00
Keddie, Danny	Review reorganization items risks and testing documentation.	\$250.00	1.7	\$425.00
Keddie, Danny	Call with I. Forton, R. Grundberg, A. Hays, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Keddie, Danny	Review income statement variance analysis internal control documentation.	\$250.00	0.8	\$200.00
Kelley, James	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, M. Mushenheim, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Mushenheim, Megan	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, T. Ragan, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, K. Tyson (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	3.2	\$800.00
Ragan, Taron	Document entity levels controls workpaper with inquiries of the client and understanding of the controls about the controls.	\$250.00	3.3	\$825.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Ragan, Taron	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, M. Scalese, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Scalese, Mark	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Turley, Anna	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, K. Tyson (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Analyze depreciation expense testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss revenue workpaper planning related to the CBL FY21 audit.	\$250.00	2.4	\$600.00
Tyson, Ken	Review straight line receivables testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Update CBL FY2021 weekly tracker to support planning procedures of the FY2021 CBL audit.	\$250.00	1.5	\$375.00
Tyson, Ken	Update CBL audit weekly goals for the week starting 10/25/2021.	\$250.00	0.4	\$100.00
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, D. Keddie, J. Kelley, M. Mushenheim, T. Ragan, M. Scalese, A. Turley (Deloitte) to discuss team weekly goals and outstanding items for the CBL FY21 audit.	\$250.00	0.7	\$175.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
10/28/2021				
Tyson, Ken	Call with I. Forton, R. Grundberg, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions related to the CBL FY21 audit.	\$250.00	0.6	\$150.00
10/29/2021				
Bell, Caleb	Review CBL planning memo for FY21 Sarbanes-Oxley audit.	\$250.00	0.7	\$175.00
Bell, Caleb	Review control workpapers - the configurations review and application admins review controls.	\$250.00	1.3	\$325.00
Daley, Devin	Update workpaper with evidence from confirmation tables and review completeness of testing.	\$250.00	1.0	\$250.00
Daley, Devin	Obtain client confirmation tables from Deloitte Connect and check for completeness.	\$250.00	0.5	\$125.00
Daley, Devin	Close notes from C. Bell (Deloitte) to finalize privileged access testing.	\$250.00	0.5	\$125.00
Forton, Ian	Prepare documentation for revenue testing for the CBL FY21 audit.	\$250.00	3.7	\$925.00
Forton, Ian	Review revenue testing documentation for CBL FY21 audit.	\$250.00	2.8	\$700.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss planning for revenue testing for the CBL FY21 audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors for 2021 audit.	\$250.00	3.9	\$975.00
Grundberg, Ryan	Prepare background check documentation related to new board of directors for 2021 audit.	\$250.00	2.2	\$550.00
Hays, Aaron	Close review notes related to internal controls documentation related to the notes payable review controls.	\$250.00	3.5	\$875.00
Hays, Aaron	Close review notes related to internal controls documentation relating to the review of property level income statement variance analysis.	\$250.00	1.7	\$425.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

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

10/29/2021

Ragan, Taron	Call with K. Tyson (Deloitte) to discuss investment rollforward testing related to the CBL FY 21 audit.	\$250.00	0.9	\$225.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.6	\$650.00
Ragan, Taron	Document entity level controls workpaper.	\$250.00	2.9	\$725.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss planning for revenue testing for the CBL FY21 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Review percent in lieu testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.6	\$400.00
Tyson, Ken	Review fixed tenant reimbursement testing to support audit procedures for the FY2021 CBL audit.	\$250.00	1.3	\$325.00
Tyson, Ken	Analyze investment rollforward testing to support audit procedures for the FY2021 CBL audit.	\$250.00	2.8	\$700.00
Tyson, Ken	Call with T. Ragan (Deloitte) to discuss investment rollforward testing related to the CBL FY 21 audit.	\$250.00	0.9	\$225.00

11/01/2021

Forton, Ian	Prepare selections for fixed tenant reimbursement testing for the CBL FY21 audit.	\$250.00	1.2	\$300.00
Forton, Ian	Complete testing in regards to present in lieu revenue testing for the CBL FY21 audit.	\$250.00	3.1	\$775.00
Forton, Ian	Prepare for upcoming call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	0.1	\$25.00
Forton, Ian	Call with K. Tyson (Deloitte) to discuss outstanding revenue testing planning questions related to the CBL FY 21 audit.	\$250.00	1.4	\$350.00
Forton, Ian	Complete documentation for receivable testing for the CBL FY21 audit.	\$250.00	2.1	\$525.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
11/01/2021				
Forton, Ian	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Grundberg, Ryan	Call with T. Ragan (Deloitte) to discuss entity level controls.	\$250.00	0.6	\$150.00
Grundberg, Ryan	Call with M. Scalese, D. Keddie, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Hays, Aaron	Close review notes related to internal controls documentation over the review of the debt rollforward.	\$250.00	3.9	\$975.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions related to the review over debt rollforward internal controls documentation.	\$250.00	0.5	\$125.00
Hays, Aaron	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions related to the review over debt rollforward internal controls documentation.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with M. Scalese, R. Grundberg, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Ragan, Taron	Update entity level controls workpaper.	\$250.00	2.3	\$575.00
Ragan, Taron	Prepare questions to ask client related to entity level controls.	\$250.00	2.8	\$700.00
Ragan, Taron	Call with R. Grundberg (Deloitte) to discuss entity level controls.	\$250.00	0.6	\$150.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services (2021)</i>				
11/01/2021				
Ragan, Taron	Call with K. Tyson (Deloitte) to debt interest and accrued interest workpaper.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with M. Scalese, D. Keddie, R. Grundberg, K. Tyson, A. Hays, I. Forton (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Scalese, Mark	Call with D. Keddie, R. Grundberg, K. Tyson, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Tyson, Ken	Call with T. Ragan (Deloitte) to debt interest and accrued interest workpaper.	\$250.00	0.6	\$150.00
Tyson, Ken	Review debt interest and accrued interest testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	3.2	\$800.00
Tyson, Ken	Analyze common area maintenance testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	1.1	\$275.00
Tyson, Ken	Analyze straight line receivables testing as part of procedures for the CBL & Associates FY 2021 audit.	\$250.00	0.7	\$175.00
Tyson, Ken	Update team weekly goals (Deloitte) as part of planning procedures for the CBL FY 2021 audit.	\$250.00	0.8	\$200.00
Tyson, Ken	Call with I. Forton (Deloitte) to discuss outstanding revenue testing planning questions related to the CBL FY 21 audit.	\$250.00	1.4	\$350.00
Tyson, Ken	Call with M. Scalese, D. Keddie, R. Grundberg, A. Hays, I. Forton, T. Ragan (Deloitte) to discuss outstanding questions relating to the CBL FY 2021 audit.	\$250.00	1.0	\$250.00
Subtotal for Financial Statement Audit and Related Services (2021):			2,593.5	\$648,375.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
11/02/2020				
Cummings, Molly	Call with D. Keddle, S. Korczyk, M. Rothchild, R. Young (Deloitte) to discuss Deloitte matters (i.e. retention approval paperwork, conflict checking, time reporting) related to bankruptcy filing.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with R. Young, M. Rothchild, M. Cummings, D. Keddle (Deloitte) to discuss Deloitte matters (i.e. retention approval paperwork, conflict checking, time reporting) related to bankruptcy filing.	\$175.00	0.5	\$87.50
12/01/2020				
Korczyk, Stefanie	Gather information and respond to questions from M. Rothchild (Deloitte) required for information to be filed with bankruptcy court.	\$175.00	1.1	\$192.50
12/08/2020				
Cummings, Molly	Review declaration in support of debtor's application for entry of an order authorizing the debtors to retain Deloitte & Touche LLP for independent audit services effective as of the petition date.	\$175.00	0.7	\$122.50
12/09/2020				
Cummings, Molly	Call with M. Rothchild (Deloitte) to discuss comments related to debtor's application for entry of an order authorizing the debtors to retain Deloitte & Touche LLP for independent audit services effective as of the petition date.	\$175.00	0.3	\$52.50
12/15/2020				
Korczyk, Stefanie	Draft engagement letter for non-integrated audit to be performed in accordance with standards of Public Company Accounting Oversight Board to supersede prior engagement letter given change from integrated audit to non-integrated audit.	\$175.00	1.2	\$210.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
01/11/2021				
Korczyk, Stefanie	Review updated draft engagement letter for non-integrated audit and prepare memo documenting consultation with attest risk management group for consultation on changes to standard form letter.	\$175.00	0.9	\$157.50
01/26/2021				
Nicholson, Sean	Email S. Korczyk (Deloitte) regarding the independence compliance workpaper documentation.	\$175.00	0.2	\$35.00
05/04/2021				
Korczyk, Stefanie	Review engagement letter for Q1 2021 review of interim financial information.	\$250.00	0.3	\$75.00
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
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
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:			11.3	\$2,420.00

Out of Scope Audit Services

11/02/2020				
Alimchandani, Hero	Call with D. Keddie (Deloitte) to discuss impacts of delisting from New York Stock Exchange, reporting requirements, and requirements for non-accelerated and smaller reporting company thresholds.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with I. Perez, M. Cummings, D. Keddie (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with B. Hendrix (CBL) for update on discussion with department of justice (DOJ).	\$175.00	0.1	\$17.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2020				
Perez Zaldivar, Ignacio	Call with S. Korczyk (partial), M. Cummings, D. Keddie (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.5	\$87.50
11/03/2020				
Alimchandani, Hero	Review thresholds and requirements for delisting and deregistration of public shares and/or debt.	\$175.00	1.0	\$175.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss questions for the company and filing considerations related to New York Stock Exchange delisting which occurred on 11/2.	\$175.00	0.1	\$17.50
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss delisting notification.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss questions for the company and filing considerations related to New York Stock Exchange delisting which occurred on 11/2.	\$175.00	0.1	\$17.50
11/11/2020				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss going concern and bankruptcy footnote disclosures in the draft Q3 2020 Form 10-Q -quarterly report.	\$175.00	0.7	\$122.50
11/18/2020				
Cummings, Molly	Call with E. Burns (Deloitte) to discuss client's request for Deloitte to speak with external counsel regarding liquidity covenant disclosures.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss client's request for Deloitte to speak with external counsel regarding liquidity covenant disclosures.	\$175.00	0.4	\$70.00
11/20/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$175.00	4.1	\$717.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/24/2020				
Kumar Venkatesh, Kumar Venkatesh	Test Covid abatement.	\$175.00	3.5	\$612.50
11/25/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test Covid abatement.	\$175.00	2.5	\$437.50
11/26/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test Covid abatement.	\$175.00	3.9	\$682.50
11/30/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$175.00	1.5	\$262.50
Staner, Ryan	Review critical audit matter documentation.	\$175.00	2.0	\$350.00
12/07/2020				
Keddie, Danny	Document considerations for impact of COVID 19 and remote work environment on the audit plan and previous conclusions reached.	\$175.00	1.0	\$175.00
Korczyk, Stefanie	Review non-accelerated and small reporting company criteria and related audit considerations to understand impacts to the annual audit of CBL's exit from accelerated filer status.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Review Q4 2020 updates to considerations of how COVID-19 and the remote work environment impact on audit plan.	\$175.00	0.2	\$35.00
12/09/2020				
Cummings, Molly	Call with R. Staner, J. Staat, D. Keddie, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings, R. Staner, J. Staat, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/09/2020				
Korczyk, Stefanie	Call with M. Cummings, R. Staner, J. Staat and D. Keddie (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50
01/05/2021				
Alimchandani, Hero	Call with S. Korczyk and D. Keddie (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with S. Korczyk and H. Alimchandani (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with D. Keddie and H. Alimchandani (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00
01/25/2021				
Keddie, Danny	Prepare guidance related to interest expense treatment post and pre-petition.	\$175.00	0.3	\$52.50
02/03/2021				
Korczyk, Stefanie	Research generally accepted accounting principles/U. S. Securities and Exchange Commission disclosure requirements related to debt in default in accordance with the relevant guidance.	\$175.00	0.2	\$35.00
02/09/2021				
Grundberg, Ryan	Download macroeconomic forecast analysis tools for year end impairment Covid screen testing.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/09/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss audit timing updates including updates on impairment and bankruptcy footnote, timing for recurring meetings.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss fixed asset impairment, bankruptcy disclosures, engagement status.	\$175.00	0.5	\$87.50
02/12/2021				
Hays, Aaron	Update Covid abatement revenue testing workpaper and perform substantive procedures for that testing area.	\$175.00	2.2	\$385.00
02/13/2021				
Grundberg, Ryan	Review revenue COVID abatement testing.	\$175.00	2.4	\$420.00
02/18/2021				
Korczyk, Stefanie	Call with D. Keddie, M. Cummings, P. Scheibel (Deloitte) to discuss fixed asset impairment for assets being conveyed to lender.	\$175.00	0.4	\$70.00
02/26/2021				
Hays, Aaron	Prepare reorganization expense testing.	\$175.00	1.9	\$332.50
03/01/2021				
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for today and next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive testing and journal entry testing.	\$175.00	0.2	\$35.00
Meriwether, Anna	Close notes related to accounts receivables substantive testing.	\$175.00	4.0	\$700.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/01/2021				
Meriwether, Anna	Close notes related to journal entry journal entry profiling and criteria.	\$175.00	4.0	\$700.00
Vijayapurkar, Vallabh Chandramouli	Perform payroll testing of CBL REIT.	\$175.00	1.0	\$175.00
03/02/2021				
Edwards, Amy A	Review fraud risk survey responses.	\$175.00	0.5	\$87.50
Meriwether, Anna	Continue to close notes related to accounts receivables substantive testing.	\$175.00	4.0	\$700.00
Meriwether, Anna	Set up flux analysis and run through updated balance sheet and income statement.	\$175.00	2.5	\$437.50
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of marketable securities and noncontrolling interest and equity rollforward testing procedures.	\$175.00	1.1	\$192.50
03/03/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Edwards, Amy A	Call with D. Keddie, M. Cummings, S. Korczyk (Deloitte) to discuss results of the fraud risk survey.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with T. Overly (CBL) to discuss outstanding accounts receivables requests.	\$175.00	1.5	\$262.50
03/04/2021				
Cummings, Molly	Discuss with S. Korczyk and D. Keddie (Deloitte) related to going concern memo and analysis.	\$175.00	0.4	\$70.00
Meriwether, Anna	Document flux analysis reasoning for Q4 2020.	\$175.00	4.0	\$700.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/04/2021				
Meriwether, Anna	Continue to document flux analysis reasoning for Q4 2020.	\$175.00	2.0	\$350.00
03/05/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Document flux analysis.	\$175.00	3.8	\$665.00
Meriwether, Anna	Continue to document flux analysis.	\$175.00	2.2	\$385.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of review notes on future scheduled principal payments, future fixed lease payments and guaranty liabilities testing.	\$175.00	0.7	\$122.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
03/07/2021				
Cummings, Molly	Review testing of stock holding information of the Company.	\$175.00	0.3	\$52.50
Cummings, Molly	Review closed notes on property disposal completeness.	\$175.00	0.2	\$35.00
Cummings, Molly	Review equity rollforward.	\$175.00	0.3	\$52.50
Cummings, Molly	Review non-controlling interest rollforward.	\$175.00	0.2	\$35.00
03/08/2021				
Connelly, Christopher	Tie out balances on 2020 10-K.	\$175.00	1.3	\$227.50
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Organize auditing system (AS2) file.	\$175.00	2.0	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/08/2021				
Meriwether, Anna	Continue to document year-end flux analysis for balance sheet and income statement.	\$175.00	4.0	\$700.00
Meriwether, Anna	Document year-end flux analysis for balance sheet and income statement.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss rationale behind variances flagged by the year end flux analysis tool.	\$175.00	0.2	\$35.00
03/09/2021				
Connelly, Christopher	Continue to tie out balances on 2020 10-K.	\$175.00	3.0	\$525.00
Cummings, Molly	Review closed notes on debt rollforward testing and interest expense/Accrued interest testing.	\$175.00	0.6	\$105.00
Meriwether, Anna	Close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with D. Keddie and A. Hays (Deloitte) to discuss questions of 2020 10-K footnote testing.	\$175.00	0.8	\$140.00
03/10/2021				
Connelly, Christopher	Tie out balances on 2020 10-K (balance Sheet, statement of operations, consolidated equity).	\$175.00	2.0	\$350.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Update operating expense and rental income leadsheets.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/10/2021				
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to variable critical audit matters (CAM) revenue substantive testing.	\$175.00	1.5	\$262.50
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to debt disclosure information.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to future minimum rents disclosure.	\$175.00	1.7	\$297.50
Hays, Aaron	Perform 2020 10-K schedule tie-out procedures relating to segments information.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform substantive testing procedures on accounts payable - other for professional fees.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform substantive testing procedures on reorganization expenses.	\$175.00	2.0	\$350.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Keddie, Danny	Review guarantee testing documentation.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/10/2021				
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Clear notes on revenue testing workbooks (percent in lieu, variable critical audit matters (CAM), fixed critical audit matters (CAM), specialty leasing).	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review test footnote tie out schedules (future fixed lease payments, future debt maturities, encumbered asset schedule).	\$175.00	1.1	\$192.50
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.4	\$70.00
Meriwether, Anna	Call with T. Overly (CBL) to discuss outstanding accounts receivables requests.	\$175.00	1.5	\$262.50
Meriwether, Anna	Close notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Document Q4 operational effectiveness selections on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close notes on accounts receivables controls.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2021				
Connelly, Christopher	Tie out balances for foot notes 10-16 on 2020 10K.	\$175.00	2.5	\$437.50
Connelly, Christopher	Tie out balances for foot notes 6-7 on 2020 10K.	\$175.00	1.2	\$210.00
Connelly, Christopher	Tie out balances for foot notes 8-9 on 2020 10K.	\$175.00	1.8	\$315.00
Grundberg, Ryan	Meeting with V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss real estate investment trust payroll testing.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to substantive cash testing.	\$175.00	1.4	\$245.00
Hays, Aaron	Clear notes relating to substantive procedures of guaranty liability testing.	\$175.00	2.0	\$350.00
Hays, Aaron	Meeting with D. Keddie, S. Korczyk (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Hays, Aaron	Clear notes relating to 2020 10-k footnote tie-out testing procedures.	\$175.00	1.6	\$280.00
Hays, Aaron	Continue to perform substantive testing procedures on reorganization expenses.	\$175.00	3.2	\$560.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss financial statement drafts and timing of outstanding audit requests.	\$175.00	0.4	\$70.00
Keddie, Danny	Document default interest expense testing.	\$175.00	2.4	\$420.00
Keddie, Danny	Meeting with A. Hays and S. Korczyk (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Review test payroll expense.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss financial statement drafts and timing of outstanding audit requests.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2021				
Korczyk, Stefanie	Complete test of litigation settlement liability.	\$175.00	2.5	\$437.50
Korczyk, Stefanie	Meeting with D. Keddie, A. Hays (Deloitte) to discuss questions of tie-out testing, reorganization and accounts payable testing, guaranty liability testing procedures.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Clear notes on test of accounts receivable and corresponding reserves.	\$175.00	0.9	\$157.50
Meriwether, Anna	Close additional accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	2.0	\$350.00
Meriwether, Anna	Continue to document Q4 operational effectiveness selections on accounts receivables controls.	\$175.00	4.0	\$700.00
Vijayapurkar, Vallabh Chandramouli	Meeting with R. Grundberg, K. Venkatesh (Deloitte) to discuss real estate investment trust payroll testing.	\$175.00	0.4	\$70.00
03/12/2021				
Connelly, Christopher	Tie out balances on 2020 10-K.	\$175.00	4.0	\$700.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Cummings, Molly	Review payroll expense testing and litigation reserve rollforward testing.	\$175.00	0.6	\$105.00
Edwards, Amy A	Draft fraud scoping memo.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to substantive testing over guaranty liabilities.	\$175.00	2.4	\$420.00
Hays, Aaron	Prepare list of outstanding items needed for internal controls testing workpapers.	\$175.00	1.2	\$210.00
Hays, Aaron	Update internal controls testing tracker.	\$175.00	2.6	\$455.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Hays, Aaron	Clear notes relating to 2020 10-K schedule tie-out testing.	\$175.00	0.4	\$70.00
Hays, Aaron	Perform substantive testing procedures over accounts payable - other relating to professional services fees.	\$175.00	1.1	\$192.50
Keddie, Danny	Review accounts payable completeness testing.	\$175.00	0.4	\$70.00
Keddie, Danny	Review document reorganization items testing.	\$175.00	1.4	\$245.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with F. Saucedo (Deloitte) to discuss onboarding to the CBL engagement team and upcoming priorities.	\$175.00	0.5	\$87.50
Meriwether, Anna	Continue to close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.6	\$105.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss accounts receivables substantive notes.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2021				
Meriwether, Anna	Continue to close notes on Q4 analytical review 12/31/2020 - flux analysis.	\$175.00	4.0	\$700.00
Saucedo, Felix	Call with S. Korczyk (Deloitte) to discuss onboarding to the CBL engagement team and upcoming priorities.	\$175.00	0.5	\$87.50
03/13/2021				
Cummings, Molly	Review reorganization expenses and real estate investment trust checklist for taxes.	\$175.00	0.6	\$105.00
Keddie, Danny	Review Form 10-K draft for 2020.	\$175.00	3.5	\$612.50
Korczyk, Stefanie	Prepare draft to request management representations for the 2020 annual audit.	\$175.00	2.9	\$507.50
Korczyk, Stefanie	Prepare presentation to the audit committee regarding results of 2020 audit.	\$175.00	4.4	\$770.00
03/14/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss testing of accounts receivable and corresponding reserves as well as status of other engagement deliverables and plan for upcoming week.	\$175.00	1.3	\$227.50
Cummings, Molly	Review accounts receivable testing.	\$175.00	0.7	\$122.50
Cummings, Molly	Review first draft of CBL 2020 Form 10-K.	\$175.00	3.3	\$577.50
Cummings, Molly	Review year-end audit committee communications to the management representation letter.	\$175.00	1.0	\$175.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss testing of accounts receivable and corresponding reserves as well as status of other engagement deliverables and plan for upcoming week.	\$175.00	1.3	\$227.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Cummings, Molly	Call with L. Chapman (CBL) to discuss further inquiry related to chief financial officer certification.	\$175.00	1.0	\$175.00
Cummings, Molly	Email L. Snodgrass (Deloitte) to summarize call with L. Chapman (CBL) related to chief financial officer certification.	\$175.00	0.3	\$52.50
Edwards, Amy A	Continue to draft fraud scoping memo.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to operating expense leadsheet.	\$175.00	0.3	\$52.50
Hays, Aaron	Clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	2.6	\$455.00
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	2.2	\$385.00
Hays, Aaron	Clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.4	\$70.00
Hays, Aaron	Update internal controls testing tracker.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.7	\$122.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie and F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Hays, Aaron	Clear notes relating to accounts payable substantive testing procedures.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes relating to cash/restricted cash substantive testing.	\$175.00	1.9	\$332.50
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2021				
Keddie, Danny	Document adjustments to bonus retention programs for executive management.	\$175.00	0.8	\$140.00
Keddie, Danny	Document related parties matrix.	\$175.00	1.2	\$210.00
Keddie, Danny	Document testing of accounting policies matrix.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.7	\$122.50
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with T. Wingo, R. Carlton, C. Alcones (CBL) to discuss accounting policy related to straight line rent.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Address notes on updated draft critical audit matters to be included in the annual audit opinions.	\$175.00	1.3	\$227.50
Korczyk, Stefanie	Address notes related to the litigation settlement liability.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss questions of cash/restricted cash substantive testing.	\$175.00	0.5	\$87.50
Meriwether, Anna	Close additional notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional notes on accounts receivables controls.	\$175.00	4.0	\$700.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.6	\$105.00
03/16/2021				
Hays, Aaron	Clear notes relating to reorganization expense substantive testing.	\$175.00	2.0	\$350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/16/2021				
Hays, Aaron	Update equity rollforward and earnings per share substantive testing.	\$175.00	1.6	\$280.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the fair value of debt disclosure.	\$175.00	2.0	\$350.00
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures.	\$175.00	2.8	\$490.00
Hays, Aaron	Update leadsheet workpaper references.	\$175.00	0.6	\$105.00
Keddie, Danny	Review note clearance on cash and restricted cash testing.	\$175.00	1.3	\$227.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to debrief on morning call and discussion of debtor only financial statements.	\$175.00	0.2	\$35.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss critical outstanding audit questions and open requests.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Review test accounts receivable controls.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss critical outstanding audit questions and open requests.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss test accounts receivable and reserve as well as priority items for the week.	\$175.00	0.8	\$140.00
Mano, Patrice	Research companies losing real estate investment trust status during financial crisis and financial statement accounting and disclosures.	\$175.00	1.0	\$175.00
Meriwether, Anna	Close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/16/2021				
Meriwether, Anna	Continue to close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Meriwether, Anna	Reach out to client to follow-up on outstanding connect requests.	\$175.00	1.0	\$175.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss test accounts receivable and reserve as well as priority items for the week.	\$175.00	0.8	\$140.00
Saucedo, Felix	Call with D. Keddle, A. Hays (Deloitte) to discuss tie-out procedures for the 2020 10-K financial statements.	\$175.00	0.8	\$140.00
Saucedo, Felix	Prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	1.5	\$262.50
03/17/2021				
Cummings, Molly	Call with B. Hendrix, A. Cobb (CBL), S. Korczyk (Deloitte) regarding updates to Company's new and existing legal matters.	\$175.00	0.4	\$70.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the income statement and balance sheet.	\$175.00	3.1	\$542.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the mortgages and other notes payable disclosure.	\$175.00	2.7	\$472.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the noncontrolling interest disclosure.	\$175.00	2.1	\$367.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the segments disclosure.	\$175.00	1.7	\$297.50
Hays, Aaron	Call with A. Meriwether (Deloitte), T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.3	\$52.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/17/2021				
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.5	\$87.50
Hays, Aaron	Update client meeting agenda.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss accounting treatment for guarantees on unconsolidated joint venture debt.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss liabilities subject to compromise.	\$175.00	0.2	\$35.00
Keddie, Danny	Document indicators of impairment.	\$175.00	2.6	\$455.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss debtor only financial statements and guarantees on unconsolidated joint venture debt.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss accounting treatment for guarantees on unconsolidated joint venture debt.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review test of Securities and Exchange Commission (SEC) Rules of Regulation S-X pertaining to the Company's financial reporting requirements under such regulations.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Address notes related to draft requested management representations for the 2020 annual audits.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss debtor only financial statements and guarantees on unconsolidated joint venture debt.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Call with B. Hendrix, A. Cobb (CBL), M. Cummings (Deloitte) regarding updates to Company's new and existing legal matters.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/17/2021				
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with A. Hays (Deloitte), T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.3	\$52.50
Meriwether, Anna	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Meriwether, Anna	Close additional notes on accounts receivables controls.	\$175.00	1.5	\$262.50
Saucedo, Felix	Prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to prepare 2020 Q4 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	1.5	\$262.50
Saucedo, Felix	Review financial statement tie out - specifically the cash flow statement for the real estate investment trust.	\$175.00	3.1	\$542.50
Saucedo, Felix	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Staat, Jeff	Review the impairment memos, workpapers.	\$175.00	4.1	\$717.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/18/2021				
Cummings, Molly	Review impairment non significant risk indicators and review comment closure on impairment significant risk workpaper.	\$175.00	1.2	\$210.00
Hays, Aaron	Continue to clear notes relating to substantive testing procedures over cash and restricted cash.	\$175.00	0.6	\$105.00
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to statement of equity.	\$175.00	2.3	\$402.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to summary of significant accounting policies' disclosure.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the schedule III disclosure.	\$175.00	2.6	\$455.00
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the undiscounted future lease payments disclosure.	\$175.00	3.8	\$665.00
Keddie, Danny	Test outlets at Laredo step 1 recoverability analysis for impairment.	\$175.00	1.0	\$175.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
Keddie, Danny	Test debt default and default interest.	\$175.00	3.6	\$630.00
Meriwether, Anna	Close note on flux analysis for income statement and balance sheet.	\$175.00	4.2	\$735.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	3.8	\$665.00
Meriwether, Anna	Continue to close note on flux analysis for income statement and balance sheet.	\$175.00	3.0	\$525.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/18/2021				
Saucedo, Felix	Draft email regarding support for note 21: subsequent events (financial statement tie-out).	\$175.00	0.3	\$52.50
Saucedo, Felix	Review financial statement tie out - previous year references and create email of questions for D. Keddie (Deloitte).	\$175.00	3.1	\$542.50
Saucedo, Felix	Review financial statement tie out - the cash flow statement for OP.	\$175.00	2.2	\$385.00
Saucedo, Felix	Call with D. Keddie, A. Hays (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	1.1	\$192.50
03/19/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the contingencies footnote.	\$175.00	1.8	\$315.00
Hays, Aaron	Continue to perform 2020 10-K financial statement tie-out procedures relating to the mortgages and other notes payable disclosure.	\$175.00	1.8	\$315.00
Hays, Aaron	Call with D. Keddie (Deloitte), A. Cobb, T. Overly, R. Carlton (CBL) to discuss questions of void check journal entries.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie and F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the shareholder's equity disclosure footnote.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/19/2021				
Hays, Aaron	Perform 2020 10-K financial statement tie-out procedures relating to the unconsolidated affiliates' disclosure.	\$175.00	3.2	\$560.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss debtor only financial statements, outstanding items for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to open items list for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Document indicators of impairment related to net operating income impacted by COVID-19.	\$175.00	3.0	\$525.00
Keddie, Danny	Call with A. Hays (Deloitte), A. Cobb, T. Overly, R. Carlton (CBL) to discuss questions of void check journal entries.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Hays, F. Saucedo (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Keddie, Danny	Test earnings per share testing under two class method.	\$175.00	3.2	\$560.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss debtor only financial statements, outstanding items for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss test accounts receivable and reserve.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to open items list for 2020 Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/19/2021				
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss test accounts receivable and reserve.	\$175.00	0.5	\$87.50
Meriwether, Anna	Close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Meriwether, Anna	Continue to close additional notes on accounts receivables substantive.	\$175.00	4.0	\$700.00
Saucedo, Felix	Review financial statement tie out - notes 16 (contingencies), note 21 (subsequent events, at the time).	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to review financial statement tie out - notes 16 (contingencies), note 21 (subsequent events, at the time).	\$175.00	1.9	\$332.50
Saucedo, Felix	Call with D. Keddie, A. Hays (Deloitte) to discuss tie-out questions for the 2020 10-K financial statements.	\$175.00	0.6	\$105.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$175.00	0.5	\$87.50
03/20/2021				
Cummings, Molly	Review closed notes on payroll, litigation, draft critical audit matters disclosure, maintenance, repairs, real estate tax and general and administrative expense testing and closed notes on reorganization testing.	\$175.00	1.0	\$175.00
Cummings, Molly	Review testing of impairment COVID-19 screen, cash, restricted cast, two class earning per share (EPS) method, legal letters.	\$175.00	2.0	\$350.00
Hays, Aaron	Continue to perform 2020 10-K financial statement tie-out procedures relating to the undiscounted future lease payments disclosure.	\$175.00	2.0	\$350.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/20/2021				
Keddie, Danny	Document test interest expense.	\$175.00	2.1	\$367.50
Keddie, Danny	Review Form 10-K draft for 2020.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Prepare real estate investment trust testing and uncertain tax position deliverables for review.	\$175.00	0.5	\$87.50
03/21/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss draft 2020 Form 10-K and status of in-process audit procedures.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to cash substantive testing procedures.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures.	\$175.00	4.0	\$700.00
Keddie, Danny	Continue to document test interest expense.	\$175.00	2.5	\$437.50
Keddie, Danny	Analyze documentation for impairment indicators of accounting standard codification (ASC) 323 equity method investments.	\$175.00	3.2	\$560.00
Korczyk, Stefanie	Clear notes on test accounts receivable and corresponding reserve.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review test financial statement account variances flagged by the year end flux analysis tool.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review draft 2020 Form 10-K and compile questions to be sent to the A. Cobb and T. Wingo (CBL).	\$175.00	2.7	\$472.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss draft 2020 Form 10-K and status of in-process audit procedures.	\$175.00	0.4	\$70.00
Staat, Jeff	Review impairment memos.	\$175.00	1.5	\$262.50
03/22/2021				
Cummings, Molly	Review draft 2 of the 2020 Form 10-K.	\$175.00	1.6	\$280.00
Cummings, Molly	Review footnote support schedules for the 2020 Form 10-K.	\$175.00	0.5	\$87.50
Cummings, Molly	Review Laredo step 1 undiscounted cash flow testing for impairment.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Cummings, Molly	Review closed notes related to accounts receivable internal controls and substantive testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review closed notes related to accounts receivable internal controls and substantive testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review updated audit opinions which reflected emphasis of matter paragraph for bankruptcy.	\$175.00	0.2	\$35.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss updates related to the CBL's inquiries from the Securities and Exchange Commission and Department of Justice for the Q4-2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Review results of SEC tests which relate to joint venture reporting for the 2020 10-K filing purposes.	\$175.00	0.4	\$70.00
Hays, Aaron	Clear notes relating to testing procedures relating to need for the Company to disclose additional investments.	\$175.00	2.7	\$472.50
Hays, Aaron	Call with S. Korczyk, D. Keddie (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Hays, Aaron	Clear notes relating to cash and restricted cash substantive testing procedures.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures on the fair value of debt footnote.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K tie-out testing procedures on the future principal payments disclosure footnote.	\$175.00	1.7	\$297.50
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to segment information disclosed by CBL.	\$175.00	1.4	\$245.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.7	\$297.50
Hays, Aaron	Send follow-up emails regarding guaranty liabilities to R. Carlton (CBL).	\$175.00	0.3	\$52.50
Hays, Aaron	Send follow-up emails regarding status of legal letters to law firms.	\$175.00	0.3	\$52.50
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss daily goals and audit status.	\$175.00	0.4	\$70.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of 2020 10-K tie-out procedures.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Kelley, S. Korczyk, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$175.00	0.6	\$105.00
Keddie, Danny	Document test accrued interest expense.	\$175.00	4.0	\$700.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of 2020 10-K tie-out procedures.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with A. Houghton (CBL) to discuss Outlets at Laredo Impairment entry.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, Master Maps tasks.	\$175.00	0.4	\$70.00
Keddie, Danny	Review master maps documentation.	\$175.00	1.2	\$210.00
Keddie, Danny	Test fair value testing for impairment of outlets at Laredo.	\$175.00	2.5	\$437.50
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Keddie, Danny	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, J. Kelley, M. Scalese, W. Wilmer, J. Dudek (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss accounting treatment for guarantees and updates on open audit requests.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with D. Keddie, A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss audit tasks to be completed (i.e. tie out of debtor only cash flow disclosure, SEC checklist).	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Obtain status updates from CBL team members and compile listing of tasks to be assigned to F. Saucedo and D. Lee (Deloitte).	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Prepare agenda for focused support program closing call to be held on March 23, 2021.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Prepare tie out workbook for condensed combined financial statements included in note 2 of the company's consolidated financial statements included in 2020 Form 10-K.	\$175.00	1.3	\$227.50
Korczyk, Stefanie	Prepare updates to the listing of open questions and audit requests.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Clear notes on test financial statement account variances flagged by the year end flux analysis tool.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Korczyk, Stefanie	Update draft independent auditor opinions for emphasis of matter paragraph regarding bankruptcy proceedings.	\$175.00	0.2	\$35.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss daily goals and audit status.	\$175.00	0.4	\$70.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Sanghvi, Jiten	Review documents received for the valuation of Laredo shopping center as part of impairment testing to support the audit.	\$175.00	0.7	\$122.50
Saucedo, Felix	Tie out financial statement - footnote 16 "contingencies".	\$175.00	1.5	\$262.50
Saucedo, Felix	Tie out financial statement - footnote 17 "fair value measurements".	\$175.00	2.7	\$472.50
Saucedo, Felix	Tie out financial statement - footnote 19 "employee benefit plans".	\$175.00	0.7	\$122.50
Saucedo, Felix	Call with D. Keddie (Deloitte) to discuss audit status, Master Maps tasks.	\$175.00	0.4	\$70.00
Saucedo, Felix	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.7	\$122.50
Saucedo, Felix	Conclude and report the master map - Public Company Accounting Oversight Board substantive.	\$175.00	3.0	\$525.00
Smith, Wyn	Review impairment guided risk assessment (GRA), process flow documents - focused support program (FSP).	\$175.00	1.2	\$210.00
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss updates related to the CBL's inquiries from the Securities and Exchange Commission and Department of Justice for the Q4-2020.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/22/2021				
Staat, Jeff	Review financial statement 10K of 2020.	\$175.00	1.2	\$210.00
03/23/2021				
Cummings, Molly	Review Q4 2020 and year-to-date 2020 variance analysis for statement of income and balance sheet.	\$175.00	0.4	\$70.00
Cummings, Molly	Review revised testing related to interest expense and accrued interest comparing to Form 10-K presentation for 2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Draft memo on Securities and Exchange Commission and Department of Justice updates for the Q4-20.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with A. Cobb (CBL), S. Korczyk, D. Keddie (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss impairment indicators for Accounting Standard Codification (ASC) 323 for equity method investments.	\$175.00	0.6	\$105.00
Cummings, Molly	Call with D. Keddie, S. Korczyk, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss status of in-process audit procedures, open audit requests, assessment of audit findings.	\$175.00	0.4	\$70.00
Cummings, Molly	Review closed notes on cash and restricted cash.	\$175.00	0.2	\$35.00
Hays, Aaron	Update independence confirmation workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Update noncontrolling interest narrative workpaper for common unit conversion details.	\$175.00	0.6	\$105.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Hays, Aaron	Perform "information produced by the entity" testing procedures for mall trend analysis workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of the fair value of debt disclosure and segments analysis.	\$175.00	0.4	\$70.00
Hays, Aaron	Call with T. Wingo (CBL) to discuss questions over 2020 10-K disclosures.	\$175.00	0.3	\$52.50
Hays, Aaron	Clear notes relating to fair value of debt 2020 10-K footnote testing procedures.	\$175.00	0.3	\$52.50
Hays, Aaron	Clear notes relating to future fixed lease payments and future principal payment footnotes testing.	\$175.00	0.8	\$140.00
Hays, Aaron	Continue to perform 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures relating to segments information disclosed in the footnotes of the financial statements.	\$175.00	2.2	\$385.00
Hays, Aaron	Update mall trend analysis workpaper for 2020 10-K footnote testing procedures.	\$175.00	3.7	\$647.50
Hays, Aaron	Update schedule A common shares and units outstanding confirmation and tie out to respective workpapers.	\$175.00	0.4	\$70.00
Keddie, Danny	Continue to test fair value testing for impairment of outlets at Laredo.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk, M. Cummings (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of the fair value of debt disclosure and segments analysis.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Houghton, A. Cobb (CBL) to discuss budgets for 2021 net operating income for impairment.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss impairment indicators for Accounting Standard Codification (ASC) 323 for equity method investments.	\$175.00	0.6	\$105.00
Keddie, Danny	Review cash testing note clearance.	\$175.00	0.6	\$105.00
Keddie, Danny	Test fair value testing for impairment of Greenbrier Mall as of 12/31/2020.	\$175.00	1.8	\$315.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with S. Korczyk and A. Hays (Deloitte) to discuss weekly schedules and timing of tie out procedures.	\$175.00	0.2	\$35.00
Keddie, Danny	Document reconsideration events for joint ventures.	\$175.00	4.0	\$700.00
Keddie, Danny	Continue to document reconsideration events for joint ventures.	\$175.00	1.6	\$280.00
Keddie, Danny	Continue to document test accrued interest expense.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Review test fair value of debt disclosure per Note 17 of the Company's financial statement footnotes.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Email requests to R. Carlton (CBL) regarding information regarding footnote 2 debtor only financial statements.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to outstanding audit issues and requests for 2020 Form 10-K filing.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb, R. Carlton, T. Overly (CBL) to discuss assessment of audit findings.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss additional questions on tie out of debtor only cash flow disclosure.	\$175.00	0.4	\$70.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/23/2021				
Korczyk, Stefanie	Call with D. Lee (Deloitte) to discuss tie out of debtor only cash flow disclosure.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss status of in-process audit procedures, open audit requests, assessment of audit findings.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, L. Snodgrass, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Saucedo, Felix	Review the following master map - subsequent events.	\$175.00	0.8	\$140.00
Saucedo, Felix	Continue to conclude and report the master map - 2001A Public Company Accounting Oversight Board.	\$175.00	4.0	\$700.00
Saucedo, Felix	Conclude and report the master map - Public Company Accounting Oversight Board substantive.	\$175.00	4.4	\$770.00
Smith, Wyn	Call with M. Cummings, D. Keddle, S. Korczyk, L. Snodgrass (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Smith, Wyn	Review the audit documentation concerning the teams assessment of management's identification of impairment indicators.	\$175.00	0.8	\$140.00
Snodgrass, Lori	Call with M. Cummings, D. Keddle, S. Korczyk, W. Smith (Deloitte) to discuss conclusions for focused support group procedures.	\$175.00	0.3	\$52.50
Staat, Jeff	Continue to review financial statement 10K of 2020.	\$175.00	1.6	\$280.00
03/24/2021				
Connelly, Christopher	Tie notes (balance sheet, statement of operations, consolidated equity).	\$175.00	2.1	\$367.50
Cummings, Molly	Call with S. Korczyk, D. Keddle, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Cummings, Molly	Review summary of call held with L. Snodgrass (Deloitte), M. Baughman, A. Lipson (King and Spalding) which are Securities and Exchange Commission (SEC) counsel to the Audit Committee of CBL.	\$175.00	0.4	\$70.00
Cummings, Molly	Review CBL management discussion and analysis section of 2020 Form 10-K.	\$175.00	1.1	\$192.50
Cummings, Molly	Review fraud specialist group findings memo for CBL 2020 audit.	\$175.00	0.2	\$35.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with I. Perez, D. Keddie, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00
Hays, Aaron	Identify outstanding items to be done for the remainder of the FY2020 audit.	\$175.00	0.7	\$122.50
Hays, Aaron	Update 2020 10-K in the 10-K tie-out tool for the new draft of the 2020 10-K.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Lee, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Clear notes to 2020 10-K tie-out testing procedures relating to the fair value of debt disclosure.	\$175.00	1.0	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Hays, Aaron	Clear notes relating to guaranty liability substantive testing procedures.	\$175.00	4.0	\$700.00
Hays, Aaron	Perform form 10-K 2020 tie-out procedures as it relates to noncontrolling interest disclosures.	\$175.00	1.1	\$192.50
Hays, Aaron	Perform form 10-K 2020 tie-out procedures pertaining to segment disclosures.	\$175.00	1.3	\$227.50
Hays, Aaron	Perform form 2020 10-K tie-out testing procedures for footnote disclosures.	\$175.00	1.1	\$192.50
Keddie, Danny	Review note clearance on guarantees testing.	\$175.00	0.7	\$122.50
Keddie, Danny	Test fair value testing for impairment of Greenbrier Mall.	\$175.00	3.8	\$665.00
Keddie, Danny	Test fair value testing for impairment of Park Plaza Mall as of 12/31/2020.	\$175.00	2.2	\$385.00
Keddie, Danny	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss open audit requests and progression of engagement team procedures planned for 3/24/2021.	\$175.00	0.5	\$87.50
Keddie, Danny	Document test reconsideration events for joint ventures.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with A. Cobb, T. Wingo (CBL), S. Korczyk (Deloitte) to continue to discuss accounting treatment for guarantees.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with D. Lee (Deloitte) to discuss Securities and Exchange Commission (SEC), generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$175.00	0.3	\$52.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, master maps open items.	\$175.00	0.8	\$140.00
Keddie, Danny	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Keddie, Danny	Review Board Minutes subsequent to 12/31/2020.	\$175.00	1.0	\$175.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss open audit requests and progression of engagement team procedures planned for 3/24/2021.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with I. Perez, D. Keddie, M. Cummings (Deloitte) to discuss guarantees under current expected credit loss guidance.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie (Deloitte) to discuss guarantees and audit status for 10-K 2020 audit.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Analyze management's disclosure regarding substantial doubt about the Company's ability to continue as a going concern.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Respond to email from A. Cobb (CBL) regarding questions about fee structure updates to presented to the Audit Committee.	\$175.00	0.2	\$35.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Korczyk, Stefanie	Send draft 2020 Form 10-K to J. Staat, E. Bozeman, S. Harrison, M. Sullivan (Deloitte) to coordinate reviews of specific sections of the draft document.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss open audit items and reporting timeline for FY2020 Form 10-K.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL) to discuss accounting treatment for guarantees and updates on open audit requests.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Call with A. Cobb, T. Wingo (CBL), D. Keddie (Deloitte) to continue to discuss accounting treatment for guarantees.	\$175.00	0.8	\$140.00
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk, D. Keddie, M. Cummings, D. Lee, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50
Saucedo, Felix	Tie out financial statement - list items still outstanding.	\$175.00	4.1	\$717.50
Saucedo, Felix	Upload and sign-off on subsequent events minutes.	\$175.00	1.0	\$175.00
Saucedo, Felix	Call with D. Keddie (Deloitte) to discuss audit status, master maps open items.	\$175.00	0.8	\$140.00
Saucedo, Felix	Tie out financial statement - footnote 20 "subsequent events".	\$175.00	1.1	\$192.50
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, D. Lee, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/24/2021				
Saucedo, Felix	Tie out financial statement - footnote 18 "share-based compensation".	\$175.00	2.1	\$367.50
Snodgrass, Lori	Call with M. Cummings (Deloitte), M. Baughman, A. Lipson (King and Spalding) related to the chief financial officer bankruptcy declaration.	\$175.00	1.0	\$175.00
Staat, Jeff	Continue to review financial statement 10K of 2020.	\$175.00	1.4	\$245.00
03/25/2021				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss updates to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.3	\$52.50
Cummings, Molly	Call with I. Perez, B. Roth, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00
Cummings, Molly	Discuss with S. Korczyk (Deloitte) regarding draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.8	\$140.00
Hays, Aaron	Generate list of outstanding questions for T. Wingo (CBL) in relation to the 2020 10-K financial statement tie-out.	\$175.00	0.9	\$157.50
Hays, Aaron	Meeting with D. Keddie (Deloitte) to discuss questions of the tie-out of the 2020 10-K financial statements.	\$175.00	1.2	\$210.00
Hays, Aaron	Perform 2020 10-K tie-out testing procedures relating to fixed vs. variable lease revenues.	\$175.00	0.9	\$157.50
Hays, Aaron	Perform form 10-K 2020 tie-out procedures pertaining to footnote disclosures.	\$175.00	2.1	\$367.50
Hays, Aaron	Continue to perform form 10-K 2020 tie-out procedures pertaining to segment disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Test procedures over unconsolidated affiliates' default interest testing.	\$175.00	2.6	\$455.00

CBL & Associates

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Hays, Aaron	Continue to test procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.8	\$315.00
Keddie, Danny	Continue to test fair value testing for impairment of Park Plaza.	\$175.00	1.6	\$280.00
Keddie, Danny	Pull loan agreements for default testing.	\$175.00	0.7	\$122.50
Keddie, Danny	Test fair value testing for impairment of Park Plaza.	\$175.00	2.4	\$420.00
Keddie, Danny	Co-ordinate with A. Mangal (Deloitte) for latest appraisals and argus files for impairment test Eastgate Mall, Greenbrier Mall and Park Plaza.	\$175.00	1.0	\$175.00
Keddie, Danny	Meeting with A. Hays (Deloitte) to discuss questions of the tie-out of the 2020 10-K financial statements.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss open audit requests and the accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with D. Lee (Deloitte) to discuss questions on SEC and generally accepted accounting principles (GAAP) checklists for 2020 CBL Form 10-K.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with F. Saucedo (Deloitte) to discuss audit status, CBL permanent file.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss open audit requests and the accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss assessment of accounts receivables reserve testing.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Korczyk, Stefanie	Call with I. Perez, B. Roth, M. Cummings (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with T. Overly, R. Carlton (CBL), A. Meriwether (Deloitte) to discuss assessment of accounts receivables reserve findings.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Discuss with M. Cummings (Deloitte) regarding draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.8	\$140.00
Korczyk, Stefanie	Prepare submission of record of issuance requests and final issuance instructions on New York Stock Exchange (NYSE) letter and non-integrated audit engagement letter.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Address notes on 2020 annual audit committee presentation to communicate the results of our audits.	\$175.00	1.5	\$262.50
Korczyk, Stefanie	Address notes related to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	2.2	\$385.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss updates to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.3	\$52.50
Meriwether, Anna	Call with T. Overly, R. Carlton (CBL), S. Korczyk (Deloitte) to discuss assessment of accounts receivables reserve findings.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss assessment of accounts receivables reserve error testing.	\$175.00	0.5	\$87.50
Roth, Brian	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of guarantees under current expected credit loss guidance.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/25/2021				
Saucedo, Felix	Review the following master maps - Public Company Accounting Oversight Board, subsequent events, Public Company Accounting Oversight Board substantive.	\$175.00	1.4	\$245.00
Saucedo, Felix	Continue to tie out financial statement - list items still outstanding.	\$175.00	2.2	\$385.00
Saucedo, Felix	Tie out financial statement - work on outstanding items.	\$175.00	1.3	\$227.50
Saucedo, Felix	Call with D. Keddie (Deloitte) to discuss audit status, CBL permanent file.	\$175.00	0.2	\$35.00
Saucedo, Felix	Prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	4.0	\$700.00
Staat, Jeff	Review impairment workpapers.	\$175.00	1.5	\$262.50
03/26/2021				
Cummings, Molly	Review subsequent events minutes of the Board of Director and Audit Committee.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, A. Meriwether, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions of testing over unconsolidated affiliates in loan default.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, A. Meriwether, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Hays, Aaron	Continue to perform form 10-K 2020 tie-out procedures pertaining to footnote disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Perform testing procedures over unconsolidated affiliates' default interest testing.	\$175.00	2.8	\$490.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/26/2021				
Hays, Aaron	Continue to perform testing procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.9	\$332.50
Hays, Aaron	Continue to test procedures over unconsolidated affiliates' default interest testing.	\$175.00	1.2	\$210.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions of testing over unconsolidated affiliates in loan default.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with A. Houghton, A. Cobb (CBL) to discuss budget process 2021 net operating income for impairment.	\$175.00	0.6	\$105.00
Keddie, Danny	Review master map note clearance.	\$175.00	0.8	\$140.00
Keddie, Danny	Email A. Hays, F. Saucedo (Deloitte) regarding open items on form 10-K 2020 tie out.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss open audit requests CBL 2020 10-K audit committee presentation, fixed asset impairment.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Prepare audit committee package to the Company for distribution to the audit committee in advance of March 29, 2021 meeting.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss open audit requests CBL 2020 10-K audit committee presentation, fixed asset impairment.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with M. Cummings, A. Meriwether, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk, A. Hays, F. Saucedo (partial) (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.5	\$87.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/26/2021				
Saucedo, Felix	Prepare Q4 2020 analytical review for equity and cash flows for CBL real estate investment trust.	\$175.00	2.0	\$350.00
Saucedo, Felix	Call with M. Cummings, M. Cummings, A. Hays and S. Korczyk (Deloitte) to discuss audit status, outstanding items and team goals for the next few days.	\$175.00	0.3	\$52.50
Saucedo, Felix	Prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	4.0	\$700.00
Saucedo, Felix	Continue to prepare 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	1.1	\$192.50
Staat, Jeff	Continue to review impairment workpapers.	\$175.00	1.2	\$210.00
03/27/2021				
Cummings, Molly	Review testing of guarantees footnote data covering maturity dates, maximum obligation, percentage of debt.	\$175.00	0.5	\$87.50
Cummings, Molly	Review Park Plaza impairment testing.	\$175.00	0.6	\$105.00
Cummings, Molly	Review summary memo for the 2020 CBL Audit.	\$175.00	0.2	\$35.00
Cummings, Molly	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss accounting treatment of debt issuance costs and 2020 Form 10-K reporting timeline.	\$175.00	0.5	\$87.50
Cummings, Molly	Research various 2020 10-K filings of competitor retail real estate investment trust to gather data for preparation of CBL critical audit matters disclosure in audit opinion.	\$175.00	0.4	\$70.00
Cummings, Molly	Review CBL segments memo and chief operating decision maker (CODM) package for 12/31/20.	\$175.00	0.2	\$35.00
Cummings, Molly	Review closed notes on unconsolidated affiliates testing.	\$175.00	0.3	\$52.50
Cummings, Molly	Review testing of the fair value of debt footnote information.	\$175.00	0.2	\$35.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/27/2021				
Cummings, Molly	Review testing over reconsideration events of variable interest entities as of 12/31/20.	\$175.00	1.0	\$175.00
Cummings, Molly	Review Greenbrier impairment testing.	\$175.00	0.7	\$122.50
Cummings, Molly	Review Laredo impairment testing.	\$175.00	0.5	\$87.50
Cummings, Molly	Review legal letter from attorney to CBL.	\$175.00	0.1	\$17.50
Cummings, Molly	Review master maps for reporting and substantive testing of CBL.	\$175.00	0.4	\$70.00
Cummings, Molly	Review Eastgate impairment testing.	\$175.00	0.6	\$105.00
Hays, Aaron	Document internal controls over financial reporting.	\$175.00	1.2	\$210.00
Korczyk, Stefanie	Review cash flow workbook.	\$175.00	2.3	\$402.50
Korczyk, Stefanie	Address notes and add final disclosure language to assessment of going concern consultation memo for the year ended December 31, 2020.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings (Deloitte) to discuss accounting treatment of debt issuance costs and 2020 Form 10-K reporting timeline.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Document the results of the fraud risk survey questionnaire.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Prepare audit summary memo documenting results of audits in accordance with the standards of the public company accounting oversight board.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Clear notes on guided risk assessment and substantive testing related to the Company's investments in unconsolidated affiliates.	\$175.00	0.2	\$35.00
Staat, Jeff	Review opinions and clear notes.	\$175.00	1.1	\$192.50
03/28/2021				
Cummings, Molly	Review related party matrix, related party memo and associated CBL policy.	\$175.00	0.2	\$35.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/28/2021				
Hays, Aaron	Document internal controls relating to need for the Company to disclose additional investments.	\$175.00	0.6	\$105.00
Hays, Aaron	Document internal controls over segment information disclosures.	\$175.00	1.4	\$245.00
Hays, Aaron	Document internal controls over the review of the financial statements and related disclosures.	\$175.00	2.5	\$437.50
Korczyk, Stefanie	Prepare evaluation of misstatements and deficiencies in internal controls.	\$175.00	1.0	\$175.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss timing of 2020 Form 10-K filing and topics of discussion for upcoming audit committee meeting.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to update and discuss listing of outstanding audit requests to be shared with CBL and status of remaining workpapers.	\$175.00	1.1	\$192.50
03/29/2021				
Cummings, Molly	Review replies received from individuals working on CBL to confirm independence.	\$175.00	0.3	\$52.50
Cummings, Molly	Review segment disclosure results by geography and tiers for Form 10-K 2020.	\$175.00	0.3	\$52.50
Cummings, Molly	Review testing of encumbered assets figure within the debt footnote of the CBL Form 10-K 2020.	\$175.00	0.2	\$35.00
Cummings, Molly	Review the schedule of uncorrected misstatements of CBL for 2020.	\$175.00	0.4	\$70.00
Cummings, Molly	Review US generally accepted accounting principles (GAAP), Securities and Exchange Commission (SEC) checklist to identify missing disclosures in the CBL 2020 Form 10-K.	\$175.00	0.8	\$140.00
Cummings, Molly	Clear notes related to the fair value of debt testing.	\$175.00	0.1	\$17.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Cummings, Molly	Meeting with S. Korczyk, J. Staat (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00
Cummings, Molly	Meeting with S. Korczyk, M. Scalese (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$175.00	1.9	\$332.50
Cummings, Molly	Review internal legal letter for CBL in connection with 2020 audit.	\$175.00	0.1	\$17.50
Cummings, Molly	Review mutuality of interest testing.	\$175.00	0.1	\$17.50
Cummings, Molly	Review related party matrix, policy memo.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Continue to document internal controls over the review of the financial statements and related disclosures.	\$175.00	1.1	\$192.50
Hays, Aaron	Continue to document internal controls over the review of the financial statements and related disclosures.	\$175.00	2.6	\$455.00
Hays, Aaron	Update segments analysis workpaper to reflect post-impairment entry.	\$175.00	0.8	\$140.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Hays, Aaron	Perform 2020 10-K tie-out procedures.	\$175.00	3.1	\$542.50
Hays, Aaron	Update litigation for FY 2020 litigation activity.	\$175.00	2.8	\$490.00
Hays, Aaron	Clear notes relating to need for the Company to disclose additional investments.	\$175.00	0.9	\$157.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Keddie, Danny	Document appraisal testing for Park Plaza Mall.	\$175.00	2.5	\$437.50
Keddie, Danny	Document GAAP checklist.	\$175.00	0.9	\$157.50
Keddie, Danny	Document SEC Checklist.	\$175.00	0.9	\$157.50
Keddie, Danny	Call with S. Korczyk, M. Cummings, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with S. Korczyk (Deloitte) to update and discuss listing of outstanding audit requests to be shared with CBL and status of remaining workpapers.	\$175.00	1.1	\$192.50
Korczyk, Stefanie	Address notes on assessment of misstatements and fraud risk survey questionnaire results.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Continue to prepare evaluation of misstatements and deficiencies in internal controls.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss outstanding accounts receivable items.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Meriwether (Deloitte), T. Overly, R. Carlton (CBL) to discuss outstanding accounts receivables items.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Prepare memo documenting summary of audit procedures related to income taxes and real estate investment trust compliance.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Prepare notes for presentation to the audit committee regarding results of the FY2020 audits.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Review test accounts receivable and corresponding reserve.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review legal inquiry response provided to Deloitte by the Company's internal counsel J. Curry (CBL).	\$175.00	0.2	\$35.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Korczyk, Stefanie	Meeting with M. Cummings, J. Staat (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Meeting with M. Cummings, M. Scalese (Deloitte), S. Lebovitz, F. Khaleel, K. Reinsmidt, J. Curry (CBL) to discuss Company's FY2020 results and FY2020 annual audits.	\$175.00	1.9	\$332.50
Korczyk, Stefanie	Prepare documentation for tax specialist approval of audit summary memo.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Review segment reporting geography and tiers analysis.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review tie out and test schedule III to be included in the Company's Form 10-K.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, A. Meriwether, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Continue to address notes related to draft critical audit matters to be included in the annual independent auditor reports.	\$175.00	0.6	\$105.00
Meriwether, Anna	Close cash flow notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddle, A. Hays, F. Saucedo (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss outstanding accounts receivables items.	\$175.00	0.3	\$52.50
Meriwether, Anna	Call with S. Korczyk (Deloitte), T. Overly, R. Carlton (CBL) to discuss outstanding accounts receivables items.	\$175.00	0.5	\$87.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/29/2021				
Meriwether, Anna	Close accounts receivables substantive notes.	\$175.00	4.0	\$700.00
Sanghvi, Jiten	Review findings exhibit and research/analysis pertaining to valuation of The Outlet Shoppes at Laredo for Impairment as part of entity's financial statement audit.	\$175.00	2.5	\$437.50
Saucedo, Felix	Continue to create and edit the 2020 CBL permanent file (workpaper understand the entity's significant contracts).	\$175.00	1.0	\$175.00
Saucedo, Felix	Transfer agreements/amendments/memos in the permanent file 2020 to D. Keddie (Deloitte).	\$175.00	1.0	\$175.00
Saucedo, Felix	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$175.00	0.5	\$87.50
Staat, Jeff	Meeting with M. Cummings, S. Korczyk (Deloitte) to discuss questions that arose during engagement quality control reviewer, J. Staat (EQCR) review.	\$175.00	0.4	\$70.00
03/30/2021				
Cummings, Molly	Review internal control design and implementation testing on segment footnote disclosure.	\$175.00	0.4	\$70.00
Cummings, Molly	Review testing of Schedule III to 2020 Form 10-K.	\$175.00	0.4	\$70.00
Cummings, Molly	Address notes on declaration consultation memo.	\$175.00	0.8	\$140.00
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

03/30/2021

Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Cummings, Molly	Review closed notes on accounts receivable.	\$175.00	0.3	\$52.50
Cummings, Molly	Review impairment summary memo.	\$175.00	0.7	\$122.50
Hays, Aaron	Clear notes relating to schedule III footnote tie out testing procedures.	\$175.00	2.1	\$367.50
Hays, Aaron	Clear notes relating to testing over default loans relating to unconsolidated affiliates.	\$175.00	1.7	\$297.50
Hays, Aaron	Update equity and noncontrolling interest rollforward testing workpapers.	\$175.00	2.1	\$367.50
Hays, Aaron	Update mall trend analysis workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Clear notes relating to internal controls over segments analysis review.	\$175.00	0.6	\$105.00
Hays, Aaron	Update testing workpapers and rollforward workpapers based on updated leadsheets and general ledger numbers.	\$175.00	2.8	\$490.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Keddie, Danny	Document appraisal testing for Eastgate Mall.	\$175.00	2.5	\$437.50
Keddie, Danny	Document mutuality of interest for uncertain tax positions.	\$175.00	1.6	\$280.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/30/2021				
Keddie, Danny	Email M. Cummings, S. Korczyk (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Keddie, Danny	Document budget operating effectiveness testing.	\$175.00	3.0	\$525.00
Korczyk, Stefanie	Clear notes on evaluation of misstatements and audit summary memo.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Review annual controls over segments reporting.	\$175.00	0.9	\$157.50
Korczyk, Stefanie	Address notes related to draft critical audit matters.	\$175.00	3.2	\$560.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss assessment of guarantees and status of audit findings.	\$175.00	0.3	\$52.50
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings, D. Keddie (Deloitte) to discuss assessment of guarantees under guidance for current expected credit losses.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss draft critical audit matters.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Review tie out and test schedule III to be included in the Company's 2020 Form 10-K.	\$175.00	0.3	\$52.50
Meriwether, Anna	Test accounts receivables error notes and follow-ups with T. Overly (CBL).	\$175.00	4.0	\$700.00
Meriwether, Anna	Update cash flow and property rollforward for updated entries.	\$175.00	4.0	\$700.00
Sanghvi, Jiten	Review findings memo and scoping memo pertaining to valuation of The Outlet Shoppes at Laredo for impairment as part of entity's financial statement audit.	\$175.00	2.5	\$437.50
03/31/2021				
Cummings, Molly	Review closed notes on impairment workpapers covering Laredo, Park Plaza, Greenbrier, Eastgate.	\$175.00	2.0	\$350.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Cummings, Molly	Review testing of unconsolidated affiliate default interest testing.	\$175.00	1.0	\$175.00
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss Form 10-K 2020 open items.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with D. Keddie, W. Smith (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Cummings, Molly	Draft critical audit matters for 2020 Form 10-K auditor opinions.	\$175.00	1.5	\$262.50
Hays, Aaron	Update depreciation expense testing workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Update earnings per share testing workpaper.	\$175.00	0.4	\$70.00
Hays, Aaron	Continue to update equity and noncontrolling interest rollforward testing workpapers.	\$175.00	1.7	\$297.50
Hays, Aaron	Update internal controls over segments analysis controls workpaper.	\$175.00	0.3	\$52.50
Hays, Aaron	Update property rollforward testing workpaper.	\$175.00	0.8	\$140.00
Hays, Aaron	Update schedule 3 footnote tie out testing workpaper.	\$175.00	0.6	\$105.00
Hays, Aaron	Update the fair value of debt footnote tie out testing workpaper.	\$175.00	0.6	\$105.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Hays, Aaron	Clear notes relating to legal assessment memo.	\$175.00	3.1	\$542.50
Hays, Aaron	Update workpaper relating to testing for Company to disclose additional investments.	\$175.00	0.6	\$105.00
Keddie, Danny	Review tie out of 2020 Form 10-K.	\$175.00	2.0	\$350.00
Keddie, Danny	Call with S. Korczyk, M. Cummings, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Keddie, Danny	Call with A. Hays, A. Meriwether (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss Form 10-K 2020 open items.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings, W. Smith (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Keddie, Danny	Document appraisal testing for Greenbrier Mall.	\$175.00	3.0	\$525.00
Keddie, Danny	Review updated form 10-K 2020.	\$175.00	2.4	\$420.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Prepare documentation of focused support program concluding call held on March 23, 2021.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Review documentation of internal and external legal responses and litigation matters identified and outstanding.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Review test the Company's evaluation of accounts receivable misstatement.	\$175.00	0.7	\$122.50
Korczyk, Stefanie	Review updates to cash flow workbook and clear existing review comments.	\$175.00	1.5	\$262.50

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/31/2021				
Meriwether, Anna	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, T. Overly, T. Wingo, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$175.00	0.5	\$87.50
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the rest of the week.	\$175.00	0.4	\$70.00
Meriwether, Anna	Continue to close cash flow notes.	\$175.00	4.0	\$700.00
Meriwether, Anna	Close cash flow notes and tie outs.	\$175.00	4.0	\$700.00
Smith, Wyn	Call with M. Cummings, D. Keddie (Deloitte) to discuss impairment approach for unconsolidated affiliates.	\$175.00	0.4	\$70.00
Subtotal for Out of Scope Audit Services:			754.7	\$132,072.50

Preparation of Fee Applications

11/02/2020				
Cummings, Molly	Call with M. Rothchild, R. Young (Deloitte) to discuss process for billings and fee approvals during bankruptcy.	\$175.00	0.5	\$87.50
03/08/2021				
Gutierrez, Dalia	Pull February 2021 data in preparation for the monthly fee application.	\$175.00	1.0	\$175.00
03/11/2021				
Valsangkar, Aniket	Continue to review November, 2020 to February, 2021 fee for fee application.	\$175.00	3.9	\$682.50
Valsangkar, Aniket	Review November, 2020 to February, 2021 fee for fee application.	\$175.00	4.1	\$717.50
03/12/2021				
Valsangkar, Aniket	Review November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	2.0	\$350.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/15/2021				
Valsangkar, Aniket	Perform review of November, 2020 to February, 2021 fee for fee application.	\$175.00	4.0	\$700.00
03/16/2021				
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	4.3	\$752.50
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	3.2	\$560.00
Valsangkar, Aniket	Continue to perform review of February 2021 fee for fee application.	\$175.00	1.5	\$262.50
03/17/2021				
Trivedi, Sanyam	Review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	4.0	\$700.00
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	3.2	\$560.00
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	2.8	\$490.00
03/18/2021				
Trivedi, Sanyam	Continue to review fees for November, 2020 to February, 2021 for fee application preparation.	\$175.00	3.5	\$612.50
03/22/2021				
Veerabomma, Chandra	Review November, 2020 to February, 2021 time entries for fee application.	\$175.00	4.2	\$735.00
03/23/2021				
Veerabomma, Chandra	Review November, 2020 to February, 2021 time entries for fee application.	\$175.00	3.8	\$665.00
04/01/2021				
Tomar, Arzoo	Continue to finalize fees for Nov'20 -Feb 2021 for fee application including meeting matching.	\$175.00	2.9	\$507.50
Tomar, Arzoo	Finalize fees for Nov'20-Feb 2021 for fee application including meeting matching.	\$175.00	3.6	\$630.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/05/2021				
Tomar, Arzoo	Finalize fees for Nov'20-Feb 2021 for fee application.	\$175.00	1.3	\$227.50
Tomar, Arzoo	Continue to finalize fees for Nov'20-Feb 2021 for fee application.	\$175.00	1.2	\$210.00
04/07/2021				
Gutierrez, Dalia	Pull March 2021 data in preparation for the monthly fee application.	\$175.00	0.5	\$87.50
04/08/2021				
Trivedi, Sanyam	Continue to review fees for March , 2021 for fee application preparation.	\$175.00	1.7	\$297.50
Trivedi, Sanyam	Continue to review fees for March, 2021 for fee application preparation.	\$175.00	1.1	\$192.50
Trivedi, Sanyam	Review fees for March, 2021 for fee application preparation.	\$175.00	2.9	\$507.50
Trivedi, Sanyam	Continue to review fees for March, 2021 for fee application preparation.	\$175.00	2.8	\$490.00
04/14/2021				
Tomar, Arzoo	Continue to review fees for March 2021 for fee application preparation.	\$175.00	1.8	\$315.00
Tomar, Arzoo	Review fees for March 2021 for fee application preparation.	\$175.00	2.2	\$385.00
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	2.4	\$420.00
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.3	\$402.50
04/15/2021				
Veerabomma, Chandra	Continue to finalize February 2021 for fee application, including sending follow-up emails to the engagement on outstanding responses.	\$175.00	2.9	\$507.50
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.4	\$420.00
04/20/2021				
Veerabomma, Chandra	Continue to review March 2021 fee detail for fee application.	\$175.00	1.4	\$245.00
Veerabomma, Chandra	Review March 2021 fee detail for fee application.	\$175.00	2.6	\$455.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/22/2021				
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	3.3	\$577.50
Veerabomma, Chandra	Continue to finalize February 2021 for fee application.	\$175.00	2.7	\$472.50
04/23/2021				
Veerabomma, Chandra	Continue to finalize fee for November 1, 2020 through February 28, , 21 fee application, including meeting matchings.	\$175.00	2.3	\$402.50
Veerabomma, Chandra	Continue to finalize fee for November 1, 2020 through February 28, , 21 fee application, including meeting matchings.	\$175.00	2.6	\$455.00
Veerabomma, Chandra	Finalize February 2021 for fee application.	\$175.00	3.6	\$630.00
04/27/2021				
Tomar, Arzoo	Continue to finalize fees for March 2021 for fee application including meeting matchings.	\$175.00	1.8	\$315.00
Tomar, Arzoo	Finalize fees for March 2021 for fee application including meeting matchings.	\$175.00	2.2	\$385.00
04/28/2021				
Tomar, Arzoo	Finalize fees for March 2021 for fee application.	\$175.00	2.3	\$402.50
Tomar, Arzoo	Continue to finalize fees for March 2021 for fee application.	\$175.00	1.7	\$297.50
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/04/2021				
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
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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
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
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	Revise January 2021 fee statement.	\$250.00	1.2	\$300.00
McDonald, Carisa	Prepare February 2021 fee statement.	\$250.00	2.6	\$650.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/16/2021				
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
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
08/03/2021				
Gutierrez, Dalia	Pull data for July 2021 in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
McDonald, Carisa	Revise March 2021 fee statement.	\$250.00	0.9	\$225.00
McDonald, Carisa	Prepare April 2021 fee statement.	\$250.00	1.8	\$450.00
Veerabomma, Chandra	Update June 2021 for fee application preparation.	\$250.00	1.6	\$400.00
08/04/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application preparation.	\$250.00	3.1	\$775.00
08/05/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application preparation.	\$250.00	1.9	\$475.00
08/06/2021				
Veerabomma, Chandra	Review July 2021 fee for fee application preparation.	\$250.00	3.9	\$975.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/10/2021				
Gutierrez, Dalia	Review June 2021 data in preparation for the monthly fee application.	\$250.00	2.6	\$650.00
08/11/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the June 2021 monthly fee application.	\$250.00	2.9	\$725.00
08/12/2021				
Tomar, Arzoo	Review fees for July 2021 for fee application including meeting matching.	\$250.00	2.9	\$725.00
08/18/2021				
McDonald, Carisa	Revise March 2021 fee statement.	\$250.00	0.8	\$200.00
08/26/2021				
Keddie, Danny	Review time entries for May for CBL engagement team for billing purposes.	\$250.00	1.1	\$275.00
Keddie, Danny	Review time entries for July 2021 for CBL engagement team for billing purposes.	\$250.00	1.2	\$300.00
09/02/2021				
Veerabomma, Chandra	Update July 2021 data for fee application preparation.	\$250.00	2.6	\$650.00
Veerabomma, Chandra	Continue to update July 2021 data for fee application preparation.	\$250.00	2.4	\$600.00
09/08/2021				
Gutierrez, Dalia	Pull August 2021 data in preparation for the monthly fee. application.	\$250.00	0.5	\$125.00
09/10/2021				
Gutierrez, Dalia	Review July 2021 fee detail in preparation of the monthly fee application, including meeting matching.	\$250.00	0.9	\$225.00
09/13/2021				
Gutierrez, Dalia	Review July 2021 fee detail in order to prepare exhibits and charts for the monthly fee application.	\$250.00	3.4	\$850.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/13/2021				
Gutierrez, Dalia	Continue to review July 2021 fee detail in order to prepare exhibits and charts for the monthly fee application.	\$250.00	1.2	\$300.00
Tomar, Arzoo	Review fees for Aug 2021 for fee application preparation.	\$250.00	3.9	\$975.00
Tomar, Arzoo	Continue to review fees for Aug 2021 for fee application preparation.	\$250.00	1.1	\$275.00
09/15/2021				
Veerabomma, Chandra	Review August 2021 for fee application preparation.	\$250.00	3.1	\$775.00
09/27/2021				
Tomar, Arzoo	Update fees for August 2021 for fee application including meeting matching.	\$250.00	3.8	\$950.00
10/04/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the June 2021 monthly fee statement.	\$250.00	2.5	\$625.00
Gutierrez, Dalia	Prepare exhibits and charts for the May 2021 monthly fee statement.	\$250.00	3.1	\$775.00
10/05/2021				
Gutierrez, Dalia	Pull September 2021 data in preparation for the monthly fee application.	\$250.00	0.6	\$150.00
Keddie, Danny	Review time entries for May and June 2021.	\$250.00	0.8	\$200.00
10/06/2021				
Tomar, Arzoo	Review fee detail for September 2021 for fee application preparation.	\$250.00	3.9	\$975.00
10/07/2021				
Tomar, Arzoo	Review fee detail for September 2021 for fee application preparation.	\$250.00	2.2	\$550.00
Veerabomma, Chandra	Review September 2021 fee detail for fee application preparation.	\$250.00	3.6	\$900.00
10/09/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the first interim fee application.	\$250.00	2.5	\$625.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/09/2021				
Gutierrez, Dalia	Prepare draft of first interim fee application.	\$250.00	3.9	\$975.00
10/10/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the second interim.	\$250.00	3.8	\$950.00
Gutierrez, Dalia	Prepare June 2021 monthly for review.	\$250.00	2.5	\$625.00
10/11/2021				
McDonald, Carisa	Review first interim fee application.	\$250.00	0.6	\$150.00
10/12/2021				
Gutierrez, Dalia	Prepare May 2021 monthly fee statement.	\$250.00	1.4	\$350.00
Gutierrez, Dalia	Prepare April 2021 monthly fee statement.	\$250.00	1.5	\$375.00
10/14/2021				
Gutierrez, Dalia	Update draft first interim fee application with feedback from C. McDonald (Deloitte).	\$250.00	1.3	\$325.00
Gutierrez, Dalia	Prepare July 2021 monthly fee statement.	\$250.00	2.7	\$675.00
Jain, Ashima	Review September, 2021 fee detail for fee application preparation.	\$250.00	2.8	\$700.00
Jain, Ashima	Continue to review September, 2021 fee detail for fee application preparation.	\$250.00	0.7	\$175.00
Keddie, Danny	Document time reporting for billing of final 20% of November 2020 through January 2021 audit.	\$250.00	0.6	\$150.00
Keddie, Danny	Respond to office of general counsel comments for September 2021 time reporting.	\$250.00	0.4	\$100.00
10/18/2021				
McDonald, Carisa	Review updated first interim fee application.	\$250.00	0.4	\$100.00
10/19/2021				
Gutierrez, Dalia	Review August 2021 fee detail in preparation for monthly fee application.	\$250.00	2.9	\$725.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/19/2021				
Keddie, Danny	Update bankruptcy filing for final 20% of November 2020 to January 2021 billing.	\$250.00	0.5	\$125.00
Veerabomma, Chandra	Update August 2021 fee detail for fee application preparation.	\$250.00	2.6	\$650.00
10/20/2021				
Gutierrez, Dalia	Prepare exhibits and charts for August 2021 monthly fee statement.	\$250.00	2.5	\$625.00
10/21/2021				
Veerabomma, Chandra	Review September 2021 fee detail for fee application preparation.	\$250.00	2.3	\$575.00
10/24/2021				
Gutierrez, Dalia	Prepare first interim fee application.	\$250.00	1.2	\$300.00
Gutierrez, Dalia	Prepare second interim fee application.	\$250.00	1.5	\$375.00
10/25/2021				
Gutierrez, Dalia	Prepare third interim fee application.	\$250.00	2.9	\$725.00
Gutierrez, Dalia	Prepare exhibits and charts for the September 2021 monthly fee statement.	\$250.00	2.8	\$700.00
Gutierrez, Dalia	Revise first interim fee application.	\$250.00	0.9	\$225.00
Gutierrez, Dalia	Revise August 2021 monthly fee statement.	\$250.00	1.8	\$450.00
Keddie, Danny	File out second interim fee application template for CBL bankruptcy time reporting for February through April 2021.	\$250.00	1.1	\$275.00
Subtotal for Preparation of Fee Applications:			325.6	\$68,732.50

Q2 2021 Review

07/08/2021				
Keddie, Danny	Review Q2 2021 impairment indicator analysis.	\$0.00	0.8	\$0.00
07/14/2021				
Grundberg, Ryan	Review management's debt indicators for Q2-21 impairment.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
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	Compile data for analytics to be completed for 2021 Q2 review.	\$0.00	1.1	\$0.00
Briggs, Alexandra	Review engagement team considerations of the signal analysis prepared for 2021 Q2 review.	\$0.00	0.8	\$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	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
Grundberg, Ryan	Create and set up Q2-21 financial reporting checklists.	\$0.00	0.7	\$0.00
Keddie, Danny	Review Q2 2021 engagement letter modification language.	\$0.00	0.3	\$0.00
Keddie, Danny	Submit Q2 2021 engagement letter for final issuance to document services.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
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	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
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
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
08/02/2021				
Grundberg, Ryan	Prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	3.2	\$0.00
Hays, Aaron	Prepare Deloitte signal risk report graphs.	\$0.00	2.8	\$0.00
Hays, Aaron	Update Deloitte Connect site to reflect accurate dates for client deliverables for the Q2'2021 review.	\$0.00	0.6	\$0.00
Hays, Aaron	Document board of directors' meeting minutes related to the bankruptcy filing of the CBL.	\$0.00	3.4	\$0.00
Keddie, Danny	Review Q2 2021 committee minutes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review J. Staat (Deloitte) review comments on Q2 2021 audit committee presentation.	\$0.00	0.3	\$0.00
Keddie, Danny	Review M. Scalese (Deloitte) comments on form 10-Q for Q2 2021 draft.	\$0.00	0.4	\$0.00
08/03/2021				
Grundberg, Ryan	Review engagement team independence for Q2 2021.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Continue to prepare assessment of management's Q2 2021 impairment recoverability analyses.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Submit conflict check for prospective new CBL board members for 2021 audit.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/03/2021				
Grundberg, Ryan	Review risk drivers memo related to Q2 2021 accounting and failure risks for CBL.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis.	\$0.00	3.8	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis.	\$0.00	2.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions relating to the Q2'2021 fluctuation analysis workpaper.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 10-Q draft.	\$0.00	1.8	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions relating to the Q2'2021 fluctuation analysis workpaper.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss quarter review status and quarterly review planning items.	\$0.00	1.3	\$0.00
08/04/2021				
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum (consolidated entities).	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare Q2 2021 impairment indicator summary memorandum (unconsolidated entities).	\$0.00	1.6	\$0.00
Grundberg, Ryan	Prepare record of issuance for Q2 2021 audit committee presentation.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/04/2021				
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Smith, A. Hays (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q2 2021 impairment questions.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to prepare the Q2'2021 fluctuation analysis for the quarterly review.	\$0.00	2.3	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis for the quarterly review.	\$0.00	3.3	\$0.00
Hays, Aaron	Call with A. Smith, R. Grundberg (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Keddie, Danny	Prepare final Q2 2021 audit committee presentation.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with R. Grundberg and A. Hays (Deloitte), A. Cobb, A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss Q2 2021 Form 10-Q quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Document Q2 2021 going concern memo.	\$0.00	1.8	\$0.00
Keddie, Danny	Review Q2 2021 board minutes.	\$0.00	0.3	\$0.00
Keddie, Danny	Review peer comparison graphics for risk assessment for Q2 2021.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/04/2021				
Keddie, Danny	Review Q2 2021 impairment recoverability analysis documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review quarterly control procedures documentation.	\$0.00	0.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 3 - summary of significant accounts.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the income statement (IS).	\$0.00	1.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 1 - organization and basis of accounting.	\$0.00	0.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 5 - leases.	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 4 - revenues.	\$0.00	0.3	\$0.00
Smith, Andrew	Call with R. Grundberg, A. Hays (Deloitte) to discuss quarterly review status and 2021 10-Q tie-out procedures.	\$0.00	1.1	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	2.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 2 - chapter 11.	\$0.00	0.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to statement of equity.	\$0.00	0.4	\$0.00
08/05/2021				
Grundberg, Ryan	Prepare Q2 2021 quarterly Securities and Exchange Committee reporting checklist.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Prepare Q2 2021 quarterly review summary memorandum.	\$0.00	2.4	\$0.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes in impairment indicator summary memo.	\$0.00	3.9	\$0.00
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to detail changes that have occurred since prior periods.	\$0.00	3.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/05/2021				
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to detail changes that have occurred since prior periods.	\$0.00	3.2	\$0.00
Keddie, Danny	Review impairment indicator memo for Q2 2021.	\$0.00	1.1	\$0.00
Keddie, Danny	Review note closure on impairment recoverability analysis for Q2 2021.	\$0.00	0.5	\$0.00
Scalese, Mark	Prepare and review the materiality evaluation and assessment for the Q2 10Q report.	\$0.00	2.1	\$0.00
Scalese, Mark	Prepare and review the going concern assessment and related disclosures for the Q2 10Q report for the Q2 10Q report.	\$0.00	1.9	\$0.00
Scalese, Mark	Prepare and review the commitment & contingencies evaluation and related disclosure for the Q2 10Q report.	\$0.00	1.8	\$0.00
Scalese, Mark	Prepare and review the footnotes and the management discussion & analysis sections of the Q2 10Q report.	\$0.00	2.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 6 - fair value measurements.	\$0.00	1.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 7 - dispositions.	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 8 unconsolidated affiliates.	\$0.00	2.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 10 - segment information.	\$0.00	1.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 9 - mortgage.	\$0.00	2.2	\$0.00
08/06/2021				
Hays, Aaron	Continue to prepare the Q2'2021 fluctuation analysis to document variances period over period.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/06/2021				
Hays, Aaron	Prepare the Q2'2021 fluctuation analysis to document variances period over period.	\$0.00	3.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q2 2021 summary memo.	\$0.00	0.7	\$0.00
Keddie, Danny	Review note closure on Q2 2021 impairment indicator memo.	\$0.00	0.5	\$0.00
Keddie, Danny	Review comment responses from T. Wingo (CBL) on draft form 10-Q for Q2 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review draft 10-Q for Q2 2021.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 13 - share-based compensation.	\$0.00	1.3	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to income statement (IS).	\$0.00	0.6	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 11 - earning per share.	\$0.00	2.1	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 12 - contingencies.	\$0.00	0.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 14 - noncash investing.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	0.7	\$0.00
08/09/2021				
Grundberg, Ryan	Review tie out of financials for Q2 2021 financial statement review.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement tie out.	\$0.00	3.3	\$0.00
Grundberg, Ryan	Continue to review tie out of financials for Q2 2021 financial statement review.	\$0.00	1.1	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/09/2021				
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Continue to prepare Q2'2021 fluctuation analysis.	\$0.00	2.2	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Prepare Q2'2021 fluctuation analysis.	\$0.00	3.1	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss questions of the bankruptcy footnote tie-out procedures.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with A. Cobb and A. Houghton (CBL) to discuss passed entries for Q2 2021 10-Q.	\$0.00	0.4	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the balance sheet (BS).	\$0.00	0.9	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 6 - fair value measurements.	\$0.00	0.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to statement of equity.	\$0.00	2.7	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 8 unconsolidated affiliates.	\$0.00	0.6	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to cash flows.	\$0.00	1.4	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 3 - summary of significant accounts.	\$0.00	0.5	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 15 - subsequent events.	\$0.00	0.2	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 1 - organization and basis of accounting.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/09/2021				
Smith, Andrew	Perform 2021 Q2 tie out procedures related to footnote 9 - mortgage.	\$0.00	0.6	\$0.00
Staat, Jeff	Review Q2 2021 10Q.	\$0.00	2.0	\$0.00
08/10/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Review the footnote 2 debtors-in-possession financial statement tie out.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review tie out footnotes 10 through 15 for Q2 2021 financial statement review.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Review tie out footnotes 1 through 9 for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to perform bankruptcy footnote tie out procedures.	\$0.00	3.6	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures.	\$0.00	3.8	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the Q2'2021 fluctuation analysis.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 10-Q tie out documentation.	\$0.00	2.1	\$0.00
Smith, Andrew	Prepare Q2-21 cash flow (CF) workbook.	\$0.00	3.7	\$0.00
Smith, Andrew	Prepare Q2-21 equity analytic.	\$0.00	3.8	\$0.00
Smith, Andrew	Perform 2021 Q2 tie out procedures related to the statement of cash flows.	\$0.00	1.5	\$0.00
Staat, Jeff	Review Q2 2021 10Q.	\$0.00	2.0	\$0.00
08/11/2021				
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review Q2 2021 cash flow statement.	\$0.00	3.9	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	2.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/11/2021				
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss remaining Q2 2021 impairment open items.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over the Q2'2021 equity and cash flow analytic.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions over the Q2'2021 equity and cash flow analytic.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	3.6	\$0.00
Hays, Aaron	Perform bankruptcy footnote tie out procedures for 2021 review.	\$0.00	3.7	\$0.00
Hays, Aaron	Call with A. Smith (Deloitte) to discuss questions of the 2021 CBL financial statement tie-out.	\$0.00	0.8	\$0.00
Keddie, Danny	Review updated draft of form 10-Q for Q2 2021.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q2 2021 cash flow and equity variance analysis.	\$0.00	0.4	\$0.00
Keddie, Danny	Review Q2 2021 legal letter responses.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with R. Grundberg and A. Hays (Deloitte), A. Houghton, T. Wingo, C. Alcones, R. Carlton, T. Overly (CBL) to discuss quarterly review status and timing of client deliverables.	\$0.00	0.5	\$0.00
Keddie, Danny	Attend virtually CBL Q2 2021 audit committee meeting.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/11/2021				
Smith, Andrew	Prepare Q2-21 control documentation for control PD2 - financial statement review control.	\$0.00	2.4	\$0.00
Smith, Andrew	Call with A. Hays (Deloitte) to discuss questions of the 2021 CBL financial statement tie-out.	\$0.00	0.8	\$0.00
Smith, Andrew	Prepare Q2-21 equity analytic.	\$0.00	1.2	\$0.00
Smith, Andrew	Prepare Q2-21 cash flow (CF) workbook.	\$0.00	2.4	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	2.2	\$0.00
Staat, Jeff	Review Q2 2021 10Q impairment and analytics.	\$0.00	1.1	\$0.00
08/12/2021				
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Review updates made to tie out testing for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Review combined equity and cash flow analytic for Q2 2021 financial statement review.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Plan for the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss questions relating to the footnote 2 bankruptcy tie-out procedures for the 2021 Q2 review.	\$0.00	1.2	\$0.00
Hays, Aaron	Prepare Q2'2021 litigation memo.	\$0.00	2.4	\$0.00
Hays, Aaron	Continue to clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.2	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss questions relating to the footnote 2 bankruptcy tie-out procedures for the 2021 Q2 review.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q2 2021 cash flow workpaper.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/12/2021				
Keddie, Danny	Review balance sheet and income statement variance analysis documentation.	\$0.00	2.3	\$0.00
Smith, Andrew	Close review notes on Q2-21 equity and cash flow flux.	\$0.00	3.1	\$0.00
Smith, Andrew	Close review notes on Q2-21 cash flow worksheet.	\$0.00	3.7	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	1.6	\$0.00
Staat, Jeff	Clear notes on Q2 2021 10Q review.	\$0.00	1.0	\$0.00
08/13/2021				
Grundberg, Ryan	Engage in planning of the Q2 2021 quarterly review.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review the footnote 2 debtors-in-possession financial statement tie out.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement quarterly analytic.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Prepare record of issuance for Q2 2021 financial statement quarterly review.	\$0.00	0.9	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.8	\$0.00
Hays, Aaron	Address review notes relating to the Q2'2021 fluctuation analysis.	\$0.00	2.5	\$0.00
Hays, Aaron	Clear review notes relating to the Q2'21 litigation memorandum.	\$0.00	0.7	\$0.00
Keddie, Danny	Review litigation memo documentation for Q2 2021.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on Q2 2021 Form 10-Q tie out.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure for cash flow for Q2 2021.	\$0.00	0.5	\$0.00
Smith, Andrew	Close review notes on Q2-21 quarterly review tie out.	\$0.00	2.2	\$0.00
Smith, Andrew	Close review notes on Q2-21 equity and cash flow flux.	\$0.00	0.7	\$0.00
Smith, Andrew	Close review notes on Q2-21 cash flow workbook.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/16/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss changes made by client to Q2 2021 statement of cash flows.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss final checks to be performed prior to audit team approval of client's Q2 2021 quarterly financial statements.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare changes to cash flow in final version for Q2 2021 review.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Review cash flow for Q2 2021 financial statement review.	\$0.00	2.8	\$0.00
Grundberg, Ryan	Review Q2 2021 financial statement tie out.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Submit Q2 2021 management representation letter for Q2 2021 review.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare final Q2 2021 record of issuance for Q2 2021 review.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss status of Q2 2021 quarterly financial statement filing.	\$0.00	0.6	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q2'2021 form 10Q.	\$0.00	3.3	\$0.00
Hays, Aaron	Perform financial statement tie out procedures for the Q2'2021 form 10Q.	\$0.00	1.3	\$0.00
Hays, Aaron	Make updates to the bankruptcy footnote tieout workpaper to reflect recent changes in the Q2'2021 financial statements.	\$0.00	2.2	\$0.00
Keddie, Danny	Call with T. Wingo (CBL) to discuss Q2 2021 cash flow presentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Review updated draft 10-Q draft financial statements for Q2 2021.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss changes made by client to Q2 2021 statement of cash flows.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/16/2021				
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss final checks to be performed prior to audit team approval of client's Q2 2021 quarterly financial statements.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss status of Q2 2021 quarterly financial statement filing.	\$0.00	0.6	\$0.00
08/17/2021				
Grundberg, Ryan	Prepare CBL Q2 2021 file archive review.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Address D. Keddie (Deloitte) notes on Q2 2021 impairment memorandum.	\$0.00	1.3	\$0.00
Hays, Aaron	Update cash flow workpaper based on final financial statement numbers.	\$0.00	1.2	\$0.00
Keddie, Danny	Review finalized management representation letter for Q2 2021.	\$0.00	0.2	\$0.00
08/18/2021				
Grundberg, Ryan	Prepare working paper quality and archive accuracy and completeness checklist for Q2 2021 review.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare file check on Q2 2021 audit review file.	\$0.00	1.7	\$0.00
Grundberg, Ryan	Prepare changes to working papers after the report issuance date workpaper for Q2 2021 review.	\$0.00	2.3	\$0.00
08/19/2021				
Hays, Aaron	Clear review notes related to the Q2 2021 cash flow analytic workpaper.	\$0.00	0.9	\$0.00
Hays, Aaron	Call with T. Wingo (CBL) to discuss questions over Q2'2021 topside journal entries made.	\$0.00	0.5	\$0.00
08/23/2021				
Keddie, Danny	Review log of changes for Q2 2021 archive.	\$0.00	0.8	\$0.00
Keddie, Danny	Review Q2 2021 archive checklist.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q2 2021 Review</i>				
08/24/2021				
Grundberg, Ryan	Run file check on final Q2 2021 quarterly review file prior to submission.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Submit Q2 2021 quarterly review file archive.	\$0.00	2.9	\$0.00
Keddie, Danny	Review and approve Q2 2021 archive.	\$0.00	0.8	\$0.00
Subtotal for Q2 2021 Review:			310.1	\$0.00
<i>Q3 2021 Review</i>				
10/04/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss Q3 2021 impairment.	\$250.00	0.5	\$125.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss Q3 2021 impairment.	\$250.00	0.5	\$125.00
10/06/2021				
Grundberg, Ryan	Update Deloitte Connect site for Q3 2021 review.	\$250.00	1.5	\$375.00
10/18/2021				
Hays, Aaron	Roll forward engagement file to prepare for CBL Q3 2021 review.	\$250.00	0.5	\$125.00
10/19/2021				
Forton, Ian	Call with A. Hays (Deloitte) to discuss quarterly analytical procedures and risk metrics for CBL Q2'21 review.	\$250.00	0.6	\$150.00
Forton, Ian	Complete quarterly analytical procedures and risk metrics workpaper for CBL Q2'21 review.	\$250.00	1.5	\$375.00
Hays, Aaron	Call with I. Forton (Deloitte) to discuss quarterly analytical procedures and risk metrics for CBL Q2'21 review.	\$250.00	0.6	\$150.00
10/20/2021				
Forton, Ian	Complete quarterly analytical procedures and risk metrics workpaper for CBL Q2'21 review.	\$250.00	3.8	\$950.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q3 2021 Review</i>				
10/27/2021				
Grundberg, Ryan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Hays, Aaron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Keddie, Danny	Call (partial) with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, M. Mushenheim, T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.5	\$125.00
Mushenheim, Megan	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), T. Ragan, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Ragan, Taron	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, A. Turley, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Turley, Anna	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, K. Tyson (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00
Tyson, Ken	Call with A. Cobb, T. Overley, T. Wingo, A. Houghton, R. Carlton (CBL), R. Grundberg, A. Hays, D. Keddie (partial), M. Mushenheim, T. Ragan, A. Turley (Deloitte) to discuss outstanding items for the CBL Q3 2021 review.	\$250.00	0.6	\$150.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Q3 2021 Review</i>				
10/28/2021				
Keddie, Danny	Call with M. Scalese (Deloitte) and A. Cobb (CBL) to discuss going concern analysis for the Q3 2021 Form 10-Q.	\$250.00	0.5	\$125.00
Keddie, Danny	Review going concern guidance and CBL mortgage level debt coming due over through 12/31/2022.	\$250.00	0.8	\$200.00
Scalese, Mark	Call with D. Keddie (Deloitte) and A. Cobb (CBL) to discuss going concern analysis for the Q3 2021 Form 10-Q.	\$250.00	0.5	\$125.00
11/01/2021				
Grundberg, Ryan	Prepare audit committee communication Powerpoint for Q3 2021 review.	\$250.00	1.8	\$450.00
Grundberg, Ryan	Review first draft of the company's Q3 2021 quarterly financial statements.	\$250.00	0.8	\$200.00
Grundberg, Ryan	Prepare workpaper tracker for third quarter 2021 review.	\$250.00	3.6	\$900.00
Grundberg, Ryan	Prepare record of issuance related to Q3 2021 audit committee presentation.	\$250.00	0.5	\$125.00
Hays, Aaron	Update legal letter confirmations for legal firms - Husch Blackwell, internal counsel, King & Spalding, Balch & Bingham.	\$250.00	1.2	\$300.00
Hays, Aaron	Document board of directors' meeting minutes into the Q3 2021 file.	\$250.00	0.8	\$200.00
Hays, Aaron	Prepare Q3'2021 independence compliance workpaper.	\$250.00	0.5	\$125.00
Keddie, Danny	Review Form 10-Q Q3 2021 draft.	\$250.00	2.5	\$625.00
Keddie, Danny	Call with A. Cobb (CBL) to discuss Q3 2021 Going Concern Assessment.	\$250.00	0.5	\$125.00
Scalese, Mark	Review going concern evaluation and identification of key considerations.	\$250.00	2.9	\$725.00
Scalese, Mark	Review draft 10Q for interim period ended September 30, 2021.	\$250.00	3.8	\$950.00
Scalese, Mark	Continue to review draft 10Q for interim period ended September 30, 2021.	\$250.00	1.2	\$300.00
Subtotal for Q3 2021 Review:			35.5	\$8,875.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/02/2020				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss accounting implications of bankruptcy filing on long-lived asset impairment.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusion.	\$0.00	0.5	\$0.00
Cummings, Molly	Email A. Campanelli, S. Simpson, S. Theuer, L. Snodgrass (Deloitte) regarding update on U. S. Securities and Exchange Commission and department of justice (DOJ) investigations regarding agreement for association with Q3 2020 filing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Address notes in fixed asset impairment analyses (Q3 2020) - Stroud.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss open fixed asset impairment analysis and indicator questions.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Address notes in fixed asset impairment analyses (Q3 2020) - Brookfield and Laredo.	\$0.00	4.0	\$0.00
Keddie, Danny	Review impairment recoverability analysis for Meridian mall and Brookfield square.	\$0.00	0.5	\$0.00
Keddie, Danny	Call M. Cummings (Deloitte) to discuss accounting implications of bankruptcy filing on long-lived asset impairment.	\$0.00	0.4	\$0.00
Keddie, Danny	Document outlets at Atlanta other than temporary impairment analysis.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q3 2020 board minutes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review quarterly procedures memo for the Q3 2020 Form 10-Q.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusions.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/02/2020				
Keddie, Danny	Call with H. Alimchandani (Deloitte) to discuss impacts of delisting from New York Stock Exchange, reporting requirements, requirements for non-accelerated and smaller reporting company thresholds.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Update Q3 2020 Audit Committee presentation.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusion.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare Q3 2020 property level debt compliance testing.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review Q2 2020 board committee minutes.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review Q3 20 10-Q tie out within the Deloitte disclosure analytics tool.	\$0.00	3.0	\$0.00
Nicholson, Sean	Review board of directors minutes for significant activity throughout the year.	\$0.00	2.0	\$0.00
Nicholson, Sean	Perform variance analysis procedures for quarterly review.	\$0.00	2.6	\$0.00
Nicholson, Sean	Perform quarterly Sarbanes procedures to note changes in internal controls over financial reporting over the course of the quarter.	\$0.00	2.8	\$0.00
Nicholson, Sean	Perform testing for gain on extinguishment of debt related to Hickory Point Mall conveyance.	\$0.00	2.1	\$0.00
11/03/2020				
Cummings, Molly	Call with D. Keddie, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Cummings, Molly	Review minutes from various board of director meetings related to Q3 2020 Meetings.	\$0.00	0.6	\$0.00
Cummings, Molly	Review Q3 2020 minutes, testing of gain on extinguishment of debt related to Hickory Point .	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/03/2020				
Cummings, Molly	Review Q3 2020 form 10-Q 2020.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with A. Cobb (CBL) to discuss Q3 2020 quarter status, potential for extension 12b-25, impacts of bankruptcy filing on quarterly impairment, de-listing status and impact on quarter filing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address notes in step 1 analyses (Q3 2020) - Stroud, Meridian.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Address notes in step 1 analyses (Q3 2020) - Brookfield, Gettysburg.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare Q3 2020 impairment indicator/COVID screen workpaper.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Email M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding Q3 2020 and control status.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, D. Keddie, S. Korczyk, A. Meriwether (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Update other than temporary impairment analysis for outlets at Atlanta.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss delisting notification.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/03/2020				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss gain on extinguishment of debt testing for Hickory Point mall.	\$0.00	0.2	\$0.00
Keddie, Danny	Email A. Meriwether (Deloitte) regarding status plan for the week beginning 11/2 based on updated timelines of support from CBL.	\$0.00	0.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00
Keddie, Danny	Prepare and send out Q3 2020 open items list to A. Cobb (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Review responses to quarterly procedures memo.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings and D. Keddie (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddie, S. Korczyk, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.1	\$0.00
Meriwether, Anna	Review quarterly Sarbanes procedures - Q3 2020 memo.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/03/2020				
Nicholson, Sean	Update Deloitte Connect requests and review received items from client related to Q3 2020 review.	\$0.00	0.2	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020 on the first draft of financial statements.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with D. Keddle (Deloitte) to discuss gain on extinguishment of debt testing for Hickory Point mall.	\$0.00	0.2	\$0.00
Nicholson, Sean	Follow-up with C Alcones (CBL) on supporting documentation for the Q3 2020 Form 10-Q tie out.	\$0.00	0.2	\$0.00
Nicholson, Sean	Perform gain on extinguishment of debt testing procedures for Hickory point conveyance to lender.	\$0.00	0.4	\$0.00
11/04/2020				
Cummings, Molly	Review notes on CBLs first draft of Form 10-Q for Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review comment closure on memo summarizing Q3 2020 impairment indicators.	\$0.00	0.1	\$0.00
Cummings, Molly	Review closed notes on the outlet shoppes of Atlanta impairment workpaper.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL), T. Rumptz (Horizon EVP Real Estate) to discuss progression of land parcel sale at the outlets of Gettysburg.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Keddle (Deloitte), A. Cobb, A. Houghton (CBL) to discuss process for impairment of previously impaired properties, update on status of Laredo step 1 recoverability analysis.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment indicator follow-up questions.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Continue to prepare impairment indicator/COVID screen workpaper.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Close COVID screen workpaper notes.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/04/2020				
Hays, Aaron	Email S. Nicholson (Deloitte) regarding process of tying out financial statements to supporting documentation for quarterly review procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with A. Meriwether, S. Nicholson (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss process for impairment of previously impaired properties, update on status of Laredo step 1 recoverability analysis.	\$0.00	0.3	\$0.00
Keddie, Danny	Review CBL Q3 2020 form 10-Q - quarterly report- draft.	\$0.00	4.0	\$0.00
Keddie, Danny	Update documentation for impairment indicator review notes and documentation of unconsolidated affiliates.	\$0.00	1.0	\$0.00
Keddie, Danny	Review Q3 2020 impairment indicator COVID 19 screen process.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Prepare Q3 2020 quarterly review remarks to be presented to audit committee meeting to be held on 11/5.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Review first draft of Q3 2020 Form 10-Q.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review first draft of Q3 2020 Form 10-Q.	\$0.00	1.4	\$0.00
Meriwether, Anna	Continue to perform review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/04/2020				
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	2.4	\$0.00
Meriwether, Anna	Review Q3 2020 equity.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss planning workpaper comments (quarterly Sarbanes procedures), status of planning and quarterly items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss internal control testing/documentation and outstanding items to complete such testing.	\$0.00	0.5	\$0.00
Nicholson, Sean	Review quarterly Sarbanes procedures to review significant changes in internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare Q3 2020 quarterly Form 10-Q tie out procedures.	\$0.00	1.1	\$0.00
Nicholson, Sean	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00
Nicholson, Sean	Perform variance analysis to tie out of equity statement.	\$0.00	1.6	\$0.00
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00
11/05/2020				
Cummings, Molly	Call with D. Keddle, S. Korczyk, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with A. Cobb (CBL) to get update on the issues that J. Curry (CBL) discussed in the Audit Committee meeting.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Cummings, Molly	Meeting with S. Korczyk (Deloitte), A. Chapman, M. Dominski, C. Tiffany, J. Griffiths, R. Lieb, K. Nelson, S. Vogel, S. Lebovitz, M. Lebovitz, F. Khaleel, J. Curry (CBL) to discuss CBLs Q3 results, Deloitte's quarterly review procedures for 10-Q 2020.	\$0.00	1.7	\$0.00
Cummings, Molly	Meeting with D. Keddie, S. Korczyk (Deloitte) to discuss Audit Committee package and collective Q3 2020 form10-Q comments.	\$0.00	1.0	\$0.00
Cummings, Molly	Prepare for Audit Committee meeting by reviewing full Audit Committee package materials.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to address reforecasted adjustments supporting schedule.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Review COVID screen analysis/impairment indicator open items.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Houghton, R. Carlton (CBL) to discuss unconsolidated affiliates impairment analysis for other than temporary impairment analysis.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Address review notes within Q3 2020 fixed asset impairment analyses and update for support received from client.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Prepare COVID screen analysis and update review notes from D. Keddie (Deloitte)	\$0.00	3.9	\$0.00
Grundberg, Ryan	Email A. Houghton (CBL) to request support for impairment indicator testing workpaper.	\$0.00	0.1	\$0.00
Hays, Aaron	Call with M. Cummings, D. Keddie, S. Korczyk, A. Meriwether, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Keddie, Danny	Meeting with M. Cummings and S. Korczyk (Deloitte) to discuss Audit Committee package and collective Q3 2020 form10-Q comments.	\$0.00	1.0	\$0.00
Keddie, Danny	Review updates made to Q3 2020 impairment indicator COVID screen.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss variance analysis for Q3 2020 quarterly review and control documentation for year-end audit procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Houghton and R. Carlton (CBL) to discuss unconsolidated affiliates impairment analysis for other than temporary impairment analysis.	\$0.00	0.8	\$0.00
Keddie, Danny	Review CBL board materials for Q3 2020 audit committee presentation.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Meeting with M. Cummings (Deloitte), A. Chapman, M. Dominski, C. Tiffany, J. Griffiths, R. Lieb, K. Nelson, S. Vogel, S. Lebovitz, M. Lebovitz, F. Khaleel, J. Curry (CBL) to discuss CBLs Q3 results, Deloitte's quarterly review procedures for 10-Q 2020.	\$0.00	1.7	\$0.00
Korczyk, Stefanie	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss Audit Committee package and collective Q3 2020 form10-Q comments.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Review assessment of misstatements and deficiencies in internal controls for the Q3 2020 quarterly review.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Email J. Staat (Deloitte) to provide an update on bankruptcy disclosures and 12b-25 -notice of late filing- extension for filing of Form 10-Q.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddle, S. Korczyk, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to perform review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.5	\$0.00
Meriwether, Anna	Call with A. Cobb, T. Overlay (CBL) to discuss variance analysis questions for Q3 2020 quarterly review.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare assessment of deficiencies and misstatements.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform variance analysis to tie out of cash flow and equity statements.	\$0.00	3.7	\$0.00
Nicholson, Sean	Perform variance analysis to tie out of cash flow and equity statements.	\$0.00	3.7	\$0.00
Nicholson, Sean	Review legal letter confirmation responses to assess if items required follow up.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare required reporting documentation for quarterly procedures.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes on balance sheet and income statement variance analysis prior to call with client on the topic of the variance analysis.	\$0.00	0.4	\$0.00
Nicholson, Sean	Email D. Keddle (Deloitte) regarding variance analysis for Q3 2020 quarterly review.	\$0.00	0.4	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/06/2020				
Cummings, Molly	Review comment clearance on flux analysis (variation analysis of balance sheet and profit & loss) Q3 2020.	\$0.00	0.3	\$0.00
Cummings, Molly	Review Q3 2020 going concern memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q3 2020 step 1 open items including but not limited to Stroud and Gettysburg.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Address Q3 2020 fixed asset impairment analysis notes - various properties.	\$0.00	2.4	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss status and question on Q3 2020 impairment process related to recoverability analyses and impairment indicator.	\$0.00	0.8	\$0.00
Keddie, Danny	Review recoverability analyses for Stroud, Brookfield Square and Meridian mall.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss status and questions on Q3 2020 Impairment process related to recoverability analyses and impairment indicator.	\$0.00	0.8	\$0.00
Keddie, Danny	Clear notes to Q3 2020 impairment indicator COVID screen testing.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review Q3 2020 analytical procedures over statements of cash flows and statement of equity.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review Q3 2020 journal entries related to litigation settlement payable.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review Q3 2020 requested management representations.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to prepare Q3 2020 cash flow worksheet .	\$0.00	2.0	\$0.00
Meriwether, Anna	Populate Q3 2020 statement of cash flows.	\$0.00	2.0	\$0.00
Nicholson, Sean	Address notes in the management representation letter.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/06/2020				
Nicholson, Sean	Prepare assessment of litigation matters as reported in legal letter confirmations.	\$0.00	2.1	\$0.00
Nicholson, Sean	Continue to perform variance analysis to tie out of cash flow and equity statements.	\$0.00	2.5	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00
11/08/2020				
Grundberg, Ryan	Close Q3 2020 fixed asset impairment analysis and test data notes.	\$0.00	2.0	\$0.00
Keddie, Danny	Document updates for El Paso other than temporary impairment analysis.	\$0.00	0.2	\$0.00
Keddie, Danny	Document updates to impairment indicator and other than temporary impairment analysis for concurring partner review comments.	\$0.00	0.4	\$0.00
Nicholson, Sean	Address notes on equity and cash flow analytic for Q3 2020 review procedures.	\$0.00	1.1	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	1.7	\$0.00
Staat, Jeff	Review joint venture impairment memo and workpapers.	\$0.00	1.6	\$0.00
11/09/2020				
Cummings, Molly	Review minutes of Board of Directors related to October 2020.	\$0.00	0.1	\$0.00
Cummings, Molly	Review CBL's Form 12b-25 - notice of late filing- filing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare summary of previously impaired properties analysis.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to close Q3 2020 fixed asset impairment analysis and test data notes.	\$0.00	1.8	\$0.00
Keddie, Danny	Review previously impaired impairment indicator documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review draft 12B-25 form for delay in filing of Q3-20 form 10-Q due to bankruptcy filing of CBL.	\$0.00	0.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/09/2020				
Keddie, Danny	Review board minutes subsequent to quarter end for the Q3 2020 form 10-Q -quarterly report- filing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on analytical procedures over statements of cash flows and statement of equity for Q3 2020 review.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review 10Q tie-out by checking numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review quarterly minutes and checklists.	\$0.00	1.0	\$0.00
Meriwether, Anna	Prepare Q3 2020 cash flow worksheet for the Q3 2020 review.	\$0.00	2.0	\$0.00
Nicholson, Sean	Review board meeting minutes for meetings subsequent to period end (9/30/20) for any significant items that might require follow up.	\$0.00	0.5	\$0.00
Staat, Jeff	Review Q3-20 10Q document.	\$0.00	1.6	\$0.00
11/10/2020				
Cummings, Molly	Call with D. Keddie (partial), J. Staat (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with A. Meriwether (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Review second draft of form 10-Q - quarterly report - transfer of comments from first draft.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/10/2020				
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings and J. Staat (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review second draft of Q3 2020 Form 10-Q, specifically including going concern and bankruptcy disclosures.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Update going concern evaluation and management representations based on draft going concern disclosure language.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Email A. Cobb (CBL) regarding management representations for Q3 2020 review, including blackline of changes from prior quarter.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Email J. Staat (Deloitte) regarding draft #2 of the CBL's Q3 2020 Form 10-Q.	\$0.00	0.1	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Meriwether, Anna	Continue to review 10Q tie-out by confirming numbers within footnotes and financial statement agree to the underlying support.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/10/2020				
Nicholson, Sean	Prepare comments to the client based on 10Q -quarter report- tie out procedures for the Q3 2020 review.	\$0.00	0.6	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	1.1	\$0.00
Staat, Jeff	Call with M. Cummings and D. Keddie (partial) (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.4	\$0.00
11/11/2020				
Cummings, Molly	Call with S. Korczyk and D. Keddie (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Cummings, Molly	Review Form 10-Q 2020 -quarterly report- second draft.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Review of going concern disclosure including reviewing competitor disclosures.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with A. Meriwether and R. Grundberg, (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk and M. Cummings (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss going concern and bankruptcy footnote disclosures in the draft Q3 2020 Form 10-Q -quarterly report.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/11/2020				
Keddie, Danny	Call with A. Cobb, A. Houghton (CBL) to discuss credit loss conclusions regarding guarantees on debt.	\$0.00	0.7	\$0.00
Meriwether, Anna	Continue to review 10Q tie-out by checking numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte), T. Overlay and A. Cobb (CBL) to discuss variance analysis control as part of year-end audit procedures.	\$0.00	0.4	\$0.00
Staat, Jeff	Review impairment analysis.	\$0.00	1.2	\$0.00
11/12/2020				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) for discussion regarding nature of cash trap on property level mortgage and accounting treatment as cash vs. restricted cash.	\$0.00	0.6	\$0.00
Cummings, Molly	Review drafts of going concern wording.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Review going concern disclosure.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/12/2020				
Korczyk, Stefanie	Review cash flow workbook for Q3 2020 quarterly review over Form 10-Q -quarter report.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Discuss with A. Cobb (CBL) regarding nature of cash trap on property level mortgages and corresponding accounting research/evaluation of balance sheet classification.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) for discussion regarding nature of cash trap on property level mortgage and appropriateness of accounting treatment as cash vs. restricted cash.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review the Q3 2020 10Q tie-out by checking whether numbers within footnotes and financial statement agree to the underlying support.	\$0.00	3.0	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	1.1	\$0.00
Nicholson, Sean	Prepare U. S. Securities and Exchange Commission and Generally Accepted Accounting Principles checklists required for Q3 2020 review procedures.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/12/2020				
Staat, Jeff	Review management representation letter.	\$0.00	0.4	\$0.00
11/13/2020				
Cummings, Molly	Finalize review of Form 10-Q - quarterly report- involving conferring with audit managers, reading tracked changes document, answering questions from A. Cobb (CBL), reviewing notices from Wells Fargo referred to in financial statement notes.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss status of other than temporary impairment updates.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Address Q3 2020 fixed asset impairment analyses notes.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review CBRE (third party company) appraisal draft cap rate %'s and compare to high level Covid screen.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Review open items on Q3 2020 impairment indicator analysis.	\$0.00	1.8	\$0.00
Keddie, Danny	Review updates to form 10-Q draft.	\$0.00	1.5	\$0.00
Keddie, Danny	Generate open items listing of items required for Q3 2020 form 10-Q for CBL.	\$0.00	0.1	\$0.00
Meriwether, Anna	Continue to review the Q3 2020 10Q tie-out by checking whether numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Meriwether, Anna	Resolve discrepancies and close notes on the Q2 2020 cash flow worksheet.	\$0.00	3.0	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020.	\$0.00	1.4	\$0.00
Nicholson, Sean	Call with D. Keddie, A. Hays (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/13/2020				
Nicholson, Sean	Address notes within the quarterly checklists required for the Q3 2020 review.	\$0.00	1.5	\$0.00
Staat, Jeff	Review Q3-20 10Q.	\$0.00	0.4	\$0.00
11/14/2020				
Keddie, Danny	Review Form 10-Q updates.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review updated draft of Q3 2020 Form 10-Q.	\$0.00	1.1	\$0.00
Nicholson, Sean	Continue to pursue tie out procedures for Q3 2020.	\$0.00	0.9	\$0.00
Nicholson, Sean	Review legal letter confirms and address notes on related litigation memo.	\$0.00	0.9	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	4.0	\$0.00
11/15/2020				
Keddie, Danny	Review Form 10-Q draft updates and changes.	\$0.00	1.5	\$0.00
Keddie, Danny	Review U. S. Securities and Exchange Commission and generally accepted accounting principles checklists for Q3 form 10-Q - quarterly report.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	0.8	\$0.00
11/16/2020				
Cummings, Molly	Review draft 5 and draft 6 of Form 10-Q 2020 Q3 2020 and approval of return of interests.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Close Q3 2020 COVID screen/impairment indicator questions.	\$0.00	1.7	\$0.00
Keddie, Danny	Review Form 10-Q tie out documentation.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss U. S. Securities and Exchange Commission rule 3-10 regarding required disclosures in Form 10-Q financial statements.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/16/2020				
Keddie, Danny	Review final draft of Q3 2020 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Finalize fluctuation analysis workpapers in Q3 2020 review files based on reclass of cash to restricted cash and other final adjustments to the draft Form 10-Q -quarter report.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review updated draft of Q3 2020 Form 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss management representations to be provided by CBL in conjunction with the Q3 2020 review.	\$0.00	0.2	\$0.00
Meriwether, Anna	Prepare return on investment for 10Q - quarter report - issuance and close remaining quarterly workpaper notes.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to pursue tie out procedures for Q3 2020.	\$0.00	4.7	\$0.00
11/18/2020				
Nicholson, Sean	Call with K. James, D. Keddie, K. Venkatesh, A. Meriwether (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
11/23/2020				
Meriwether, Anna	Prepare record of issuance for filing, send out representation letters to A. Cobb, F. Khaleel, S. Lebovitz (CBL) for signature and assist client with DocuSign access.	\$0.00	2.8	\$0.00
12/03/2020				
Grundberg, Ryan	Finalize Q3 2020 impairment items for archival.	\$0.00	2.1	\$0.00
Meriwether, Anna	Document accounts receivable cash application controls.	\$0.00	3.0	\$0.00
12/07/2020				
Meriwether, Anna	Close open notes within worksheets that tie out to the 10-Q -quarter report.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
12/08/2020				
Meriwether, Anna	Run Q3 2020 file check and cleanup file based on results.	\$0.00	2.0	\$0.00
12/10/2020				
Keddie, Danny	Review audit file for CBL Q3 2020 archive.	\$0.00	0.5	\$0.00
12/14/2020				
Keddie, Danny	Review audit file for Q3 2020 file archive readiness.	\$0.00	0.3	\$0.00
12/15/2020				
Keddie, Danny	Review log of changes, index for completeness, file check report for the Q3 2020 audit file prior to archive.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Clear notes in Q3 2020 review file, review file index, approve Q3 2020 review file archive.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review Q3 2020 file by running file checks.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close remaining Q3 2020 notes on legal letters and summary memo.	\$0.00	2.0	\$0.00
12/16/2020				
Meriwether, Anna	Upload deliverables and prepare Q3 2020 for archive.	\$0.00	2.0	\$0.00
12/17/2020				
Meriwether, Anna	Prepare Q3 2020 file for upload.	\$0.00	2.0	\$0.00
Subtotal for Quarterly Review Services:			276.1	\$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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/03/2021				
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	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
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/03/2021				
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 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
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
Saucedo, Felix	Prepare draft legal letters for review and authorization by CBL.	\$0.00	0.7	\$0.00
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/05/2021				
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
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. Keddie (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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/05/2021				
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	Prepare Form assessment of engagement team's compliance.	\$0.00	1.0	\$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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/06/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/06/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
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
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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/07/2021				
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
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	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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/10/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/11/2021				
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
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

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Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/11/2021				
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
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	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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/12/2021				
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
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/13/2021				
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/13/2021				
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/14/2021				
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	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
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
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
Hays, Aaron	Prepare Q1'2020 generally accepted accounting principles (GAAP) checklist.	\$0.00	3.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/17/2021				
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
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

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/19/2021				
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
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

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services (Q1 2021) - Fixed Fee</i>				
05/24/2021				
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
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			9,142.9	\$1,055,360.00

Adjustment

Progress Billing: Fixed Fee	\$314,257.00
Q2 2021 Review - Fixed Fee	\$125,000.00
Quarterly Review Fixed Fee	\$100,000.00
Quarterly Review Services (Q1 2021) - Fixed Fee	\$125,000.00
Adjustment Subtotal :	\$664,257.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Total 9,142.9 \$1,719,617.00

Recapitulation

Name	Rate	Hours	Fees
Sasso, Tony	\$675.00	0.8	\$540.00
Sullivan, Mike	\$675.00	2.4	\$1,620.00
Bunch, Maria	\$600.00	1.2	\$720.00
Cummings, Molly	\$600.00	29.8	\$17,880.00
Dineen, Sean	\$600.00	0.2	\$120.00
Herman, Will	\$600.00	0.7	\$420.00
Hullstrung, Lynda	\$600.00	0.7	\$420.00
Kelley, James	\$600.00	12.5	\$7,500.00
Mano, Patrice	\$600.00	3.4	\$2,040.00
Sasso, Tony	\$600.00	0.4	\$240.00
Scalese, Mark	\$600.00	72.3	\$43,380.00
Snodgrass, Lori	\$600.00	6.7	\$4,020.00
Solomon, John	\$600.00	1.0	\$600.00
Staat, Jeff	\$600.00	1.0	\$600.00
Staner, Ryan	\$600.00	1.2	\$720.00
Sullivan, Mike	\$600.00	6.3	\$3,780.00
Treiber, John	\$600.00	0.5	\$300.00
Vettese, Stephanie	\$600.00	2.6	\$1,560.00
Walsh, Phil	\$600.00	1.1	\$660.00
Williams, Bryan	\$600.00	2.9	\$1,740.00
Fleming, Matthew	\$575.00	18.8	\$10,810.00
Aponte, Mara	\$500.00	0.2	\$100.00
Auyeung, Tungjun	\$500.00	3.1	\$1,550.00
Domingue, Rob	\$500.00	0.2	\$100.00
Edwards, Amy	\$500.00	0.5	\$250.00
Johnson, Pat	\$500.00	6.0	\$3,000.00
Korczyk, Stefanie	\$500.00	10.7	\$5,350.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Mushenheim, Megan	\$500.00	24.9	\$12,450.00
Sanghvi, Jiten	\$500.00	6.6	\$3,300.00
Turley, Anna	\$500.00	3.5	\$1,750.00
Keddie, Danny	\$450.00	46.4	\$20,880.00
Morrison, Daniel	\$450.00	2.0	\$900.00
Bell, Caleb	\$375.00	2.7	\$1,012.50
Egea, Silvana Guihur	\$375.00	1.8	\$675.00
Grundberg, Ryan	\$375.00	12.5	\$4,687.50
Huangfu, Bessie	\$375.00	2.6	\$975.00
Shi, Yuxin	\$375.00	0.2	\$75.00
Tyson, Ken	\$375.00	15.8	\$5,925.00
Forton, Ian	\$300.00	1.1	\$330.00
Hays, Aaron	\$300.00	24.5	\$7,350.00
Ragan, Taron	\$300.00	1.1	\$330.00
Agarwal, Lokesh	\$250.00	1.5	\$375.00
Batta, Swapna	\$250.00	4.1	\$1,025.00
Bell, Caleb	\$250.00	11.0	\$2,750.00
Briggs, Alexandra	\$250.00	229.2	\$57,300.00
Campanelli, Anthony	\$250.00	1.5	\$375.00
Chapman, Andersen	\$250.00	87.3	\$21,825.00
Daley, Devin	\$250.00	38.0	\$9,500.00
Edwards, Amy	\$250.00	1.6	\$400.00
Fleming, Matthew	\$250.00	0.6	\$150.00
Forton, Ian	\$250.00	68.1	\$17,025.00
Grundberg, Ryan	\$250.00	493.7	\$123,425.00
Gupta, Ashita	\$250.00	13.6	\$3,400.00
Gutierrez, Dalia	\$250.00	59.6	\$14,900.00
Hays, Aaron	\$250.00	507.6	\$126,900.00
Jain, Ashima	\$250.00	3.5	\$875.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Keddie, Danny	\$250.00	165.6	\$41,400.00
Kelley, James	\$250.00	17.0	\$4,250.00
Korczyk, Stefanie	\$250.00	22.9	\$5,725.00
McDonald, Carisa	\$250.00	26.4	\$6,600.00
Mishra, Chirag	\$250.00	23.1	\$5,775.00
Moats, Madison	\$250.00	18.1	\$4,525.00
Morrison, Daniel	\$250.00	10.8	\$2,700.00
Mushenheim, Megan	\$250.00	31.0	\$7,750.00
Noonan, Nicole	\$250.00	13.0	\$3,250.00
Pramanik, Samiran	\$250.00	36.1	\$9,025.00
Ragan, Taron	\$250.00	158.3	\$39,575.00
Reddy, Nimmala Srikanth	\$250.00	34.5	\$8,625.00
Sasso, Tony	\$250.00	0.7	\$175.00
Scalese, Mark	\$250.00	111.3	\$27,825.00
Smith, Andrew	\$250.00	1.4	\$350.00
Snodgrass, Lori	\$250.00	4.0	\$1,000.00
Soni, Soni	\$250.00	2.5	\$625.00
Staat, Jeff	\$250.00	13.3	\$3,325.00
Staner, Ryan	\$250.00	0.5	\$125.00
Tomar, Arzoo	\$250.00	26.3	\$6,575.00
Toro, Natalia	\$250.00	65.1	\$16,275.00
Trivedi, Sanyam	\$250.00	2.0	\$500.00
Turley, Anna	\$250.00	34.3	\$8,575.00
Tyson, Ken	\$250.00	375.8	\$93,950.00
Veerabomma, Chandra	\$250.00	29.9	\$7,475.00
Veluri, Pavani	\$250.00	18.8	\$4,700.00
Vuthem, bhavana	\$250.00	42.5	\$10,625.00
Walsh, Phil	\$250.00	0.6	\$150.00
Williams, Bryan	\$250.00	0.5	\$125.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Zavala, Jasmine	\$250.00	80.2	\$20,050.00
Zotti, Bill	\$250.00	1.1	\$275.00
Alimchandani, Hero	\$175.00	2.1	\$367.50
Connelly, Christopher	\$175.00	17.9	\$3,132.50
Cummings, Molly	\$175.00	59.2	\$10,360.00
Edwards, Amy A	\$175.00	2.0	\$350.00
Grundberg, Ryan	\$175.00	3.2	\$560.00
Gutierrez, Dalia	\$175.00	32.5	\$5,687.50
Hays, Aaron	\$175.00	180.1	\$31,517.50
Keddie, Danny	\$175.00	124.8	\$21,840.00
Korczyk, Stefanie	\$175.00	89.1	\$15,592.50
Kumar Venkatesh, Kumar Venkatesh	\$175.00	15.5	\$2,712.50
Mano, Patrice	\$175.00	1.0	\$175.00
McDonald, Carisa	\$175.00	2.9	\$507.50
Meriwether, Anna	\$175.00	160.0	\$28,000.00
Nicholson, Sean	\$175.00	0.2	\$35.00
Perez Zaldivar, Ignacio	\$175.00	0.5	\$87.50
Roth, Brian	\$175.00	0.6	\$105.00
Sanghvi, Jiten	\$175.00	5.7	\$997.50
Saucedo, Felix	\$175.00	76.9	\$13,457.50
Smith, Wyn	\$175.00	2.7	\$472.50
Snodgrass, Lori	\$175.00	1.7	\$297.50
Staat, Jeff	\$175.00	14.0	\$2,450.00
Staner, Ryan	\$175.00	2.0	\$350.00
Tomar, Arzoo	\$175.00	28.0	\$4,900.00
Trivedi, Sanyam	\$175.00	22.0	\$3,850.00
Valsangkar, Aniket	\$175.00	31.0	\$5,425.00
Veerabomma, Chandra	\$175.00	52.0	\$9,100.00
Vijayapurkar, Vallabh Chandramouli	\$175.00	1.4	\$245.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Atkins, Barry	\$0.00	0.5	\$0.00
Balasubramanya, Bharath	\$0.00	3.5	\$0.00
Bell, Caleb	\$0.00	132.1	\$0.00
Bhavana, Nadakurthi	\$0.00	2.0	\$0.00
Briggs, Alexandra	\$0.00	4.6	\$0.00
Campanelli, Anthony	\$0.00	0.5	\$0.00
Cummings, Molly	\$0.00	174.4	\$0.00
Edwards, Amy A	\$0.00	1.5	\$0.00
Grundberg, Ryan	\$0.00	826.5	\$0.00
Gu, Meg	\$0.00	10.1	\$0.00
Gupta, Neha	\$0.00	19.0	\$0.00
Hays, Aaron	\$0.00	817.3	\$0.00
James, Kuruvilla	\$0.00	48.3	\$0.00
Johnson, Pat	\$0.00	0.8	\$0.00
Karafiat, Ella	\$0.00	0.3	\$0.00
Keddie, Danny	\$0.00	418.1	\$0.00
Korczyk, Stefanie	\$0.00	275.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	\$0.00	460.0	\$0.00
Lee, Daniel	\$0.00	24.6	\$0.00
Mangal, Aastha	\$0.00	51.5	\$0.00
Meriwether, Anna	\$0.00	727.0	\$0.00
Nicholson, Sean	\$0.00	538.1	\$0.00
Perez Zaldivar, Ignacio	\$0.00	1.2	\$0.00
Puppala, Deepesh Puppala	\$0.00	11.0	\$0.00
Reddy, Nimmala Srikanth	\$0.00	5.0	\$0.00
Sanghvi, Jiten	\$0.00	1.9	\$0.00
Sanwaria, Shekhar	\$0.00	1.1	\$0.00
Saucedo, Felix	\$0.00	39.0	\$0.00
Scalese, Mark	\$0.00	15.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - November 01, 2021

Recapitulation

Name	Rate	Hours	Fees
Scheibel, Patrick	\$0.00	1.4	\$0.00
Sharma, Jaiyant	\$0.00	6.0	\$0.00
Sikand, Prerna	\$0.00	5.8	\$0.00
Smith, Andrew	\$0.00	61.0	\$0.00
Smith, Wyn	\$0.00	2.1	\$0.00
Snodgrass, Lori	\$0.00	1.2	\$0.00
Solomon, John	\$0.00	3.0	\$0.00
Staat, Jeff	\$0.00	43.2	\$0.00
Stiffler, Tommy	\$0.00	4.4	\$0.00
Suryateja, D	\$0.00	2.0	\$0.00
Veluri, Pavani	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	\$0.00	187.6	\$0.00
Vuthem, bhavana	\$0.00	20.0	\$0.00
Williams, Bryan	\$0.00	1.3	\$0.00
Wilmer, William	\$0.00	13.1	\$0.00
Wright, Austin	\$0.00	12.0	\$0.00
Zotti, Bill	\$0.00	14.5	\$0.00
Progress Billing: Fixed Fee			\$314,257.00
Q2 2021 Review - Fixed Fee			\$125,000.00
Quarterly Review Fixed Fee			\$100,000.00
Quarterly Review Services (Q1 2021) - Fixed Fee			\$125,000.00
Total		9,142.9	\$1,719,617.00