



**FEE REQUESTS TO DATE**

<b>Date Submitted/ Docket No.</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Fees Awarded and Paid; Court Order</b>	<b>Expenses Awarded and Paid; Court Order</b>	<b>Amount Owing</b>
None.						

**HOURS AND RATES PER PROFESSIONAL**

<b>Name of Professional Individual</b>	<b>Position with the Applicant</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Anthony Calascibetta	Partner	\$675.00	19.2	\$12,960.00
Daniel Gibson	Partner	\$690.00	10.3	\$7,107.00
William Gentilesco	Director	\$655.00	1.0	\$655.00
Jay Lindenberg	Director	\$650.00	51.5	\$33,475.00
Brooke Bodziner	Director	\$605.00	1.3	\$786.50
Kimberly Mumme	Senior Manager	\$600.00	1.1	\$660.00
Andal Iyengar	Senior Manager	\$525.00	9.3	\$4,882.50
Mandy Zhao	Manager	\$430.00	15.0	\$6,450.00
<b>Total:</b>			<b>108.7</b>	<b>\$66,976.00</b>
<b>Blended Rate:</b>				<b>\$616.15</b>

**EXPENSE SUMMARY**

<b>Expenses Category</b>	<b>Total Expenses</b>
<b>Not applicable</b>	<b>\$0.000</b>

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF CONNECTICUT  
BRIDGEPORT DIVISION**

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In re:	)	
	)	Chapter 11
HO WAN KWOK, et al.,	)	
	)	Case No. 22-50073 (JAM)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	

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**FIRST INTERIM FEE APPLICATION OF EISNER ADVISORY GROUP LLC, AS TAX ADVISOR TO TRUSTEE AND GENEVER DEBTORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD FROM OCTOBER 23, 2023 THROUGH APRIL 30, 2024**

Pursuant to sections 327, 330, and 331 of chapter 11 of title 11 of the United States Code, (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the *Order (I) Authorizing and Approving Retention and Employment of Eisner Advisory Group LLC, as Tax Advisors, Effective as of October 23, 2023, and (II) Granting Related Relief*, dated December 7, 2023 [D.I. 2424] (the “Retention Order”), and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Connecticut (the “Local Bankruptcy Rules”), Eisner Advisory Group LLC (“Eisner”), tax advisors for the Trustee and the Genever Debtors (each as defined below), hereby files this first interim fee application (this “Application”) for compensation in the amount of \$66,976.00 for the reasonable and necessary professional services

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<sup>1</sup> The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, and Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despina, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

Eisner rendered to the Trustee and the Genever Debtors from October 23, 2023 through April 30, 2024 (the “Compensation Period”). In support of the Application, Eisner respectfully states as follows:

### **Jurisdiction and Venue**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue in the Court is proper pursuant to 28 U.S.C. § 1408.
3. The bases for the relief requested herein are sections 328, 330, 331 and 503(b) of the Bankruptcy Code, Bankruptcy Rule 2016 and Local Bankruptcy Rule 2016-1.

### **Background**

#### **I. Individual Debtor’s Chapter 11 Case**

4. On February 15, 2022, (the “Petition Date”), Ho Wan Kwok (the “Individual Debtor”) filed with the Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

5. On March 21, 2022, the United States Trustee appointed an Official Committee of Unsecured Creditors (“Committee”) in the Chapter 11 Case. No examiner has been appointed in the Chapter 11 Cases.

6. On June 15, 2022, the Court entered a memorandum of decision and order [Docket No. 465] (the “Trustee Order”) directing the United States Trustee to appoint a chapter 11 trustee in the chapter 11 case of Ho Wan Kwok. Pursuant to the Trustee Order, the United States Trustee selected Luc. A. Despins as the Trustee. On July 8, 2022, the Court entered an order granting the appointment of Luc. A. Despins as the Trustee (“Trustee”) in the Chapter 11 Case of Ho Wan Kwok.

7. By order entered December 7, 2023, the Court authorized Eisner's retention as tax advisors in these chapter 11 cases [Docket No. 2424] (the "Retention Order"), effective as of October 23, 2023. The Retention Order authorizes Eisner to be compensated on an hourly basis and reimbursed for actual and necessary out-of-pocket expenses pursuant to sections 328 and 330 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and such orders as the Court may direct.

## **II. Genever (BVI)'s Chapter 11 Case**

8. On October 11, 2022, Genever Holdings Corporation ("Genever (BVI)") filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court.

9. No trustee or official committee of unsecured creditors has been appointed in Genever (BVI)'s chapter 11 case.

10. On October 14, 2022, the Court entered an Order granting joint administration of the Individual Debtor's chapter 11 case and Genever (BVI)'s chapter 11 case [Docket no. 970].

11. On December 7, 2023, the Court granted the Trustee's application to retain Eisner as the tax advisors in the Genever (BVI) chapter 11 case, effective as of October 23, 2023, [Docket No. 2424].

## **III. Genever (US)'s Chapter 11 Case**

12. On October 12, 2020, Genever Holdings, LLC ("Genever (US)") and, together with Genever (BVI), the "Genever Debtors") filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the Bankruptcy Court for the Southern District of New York (the "SDNY Bankruptcy Court"), thereby commencing case number 20-12411 (JLG) (the "SDNY Bankruptcy Case").

13. On November 3, 2022, the SDNY Bankruptcy Court entered an Order [Docket No. 225 in Case No. 22-50592] transferring the venue of the SDNY Bankruptcy Case to this Court, which assigned it Case Number 22-50592. On November 21, 2022, the Court entered an Order granting joint administration of the Genever (US) Debtor's chapter 11 case with the jointly administered cases of the Individual Debtor and the Genever (BVI) Debtor's chapter 11 case [Docket No. 1141].

14. On December 7, 2023, the Court granted the Trustee's application to retain Eisner as tax advisors in the Genever (US) chapter 11 case, effective October 23, 2023 [Docket No. 2424].

#### **IV. Interim Compensation Procedures**

15. On August 18, 2023, the Court entered the interim compensation procedures order, which, among other things, approved procedures for the payment of 80% of fees and 100% of expenses on a monthly basis. Prior to the filing of this Application, Eisner did not seek payment of any fees or expenses pursuant to the Interim Compensation Procedures Motion.

#### **Summary of Professional Services**

16. Pursuant to, and consistent with, the relevant requirements of the Local Bankruptcy Rules (the "Guidelines"), as applicable, the following exhibits are attached hereto:

- a. **Exhibit A** contains a certification by the undersigned regarding compliance with the Guidelines (the "Certification");
- b. **Exhibit B** contains a list of Eisner's project categories and the total billed to each category during the Compensation Period;
- c. **Exhibit C** contains a billing summary for the Compensation Period that includes the name of each professional for whose work compensation is sought, the aggregate time expended by each professional and the corresponding hourly billing rate at Eisner's current billing rates, and an indication of the individual amounts requested as part of this Application;

- d. **Exhibit D** contains the time detail for the Compensation Period;
- e. **Exhibit E** consists of Eisner's records of expenses incurred during the Compensation Period in the rendition of the professional services to the Debtors and their estates; and
- f. **Exhibit F** contains the proposed order requesting approval of this Application.

17. To provide a meaningful summary of services rendered on behalf of the Trustee and the Debtors' estates for the Compensation Period, Eisner has established, in accordance with its internal billing procedures, the following matter numbers in connection with these cases:

Matter No.	Matter Description
1	Tax Advisory Services
2	Fee/Employment Application

18. The following is a summary, by matter, of the most significant professional services rendered by Eisner as tax advisors during the Compensation Period. This summary is organized in accordance with Eisner's internal system of matter numbers.<sup>2</sup>

#### **I. Tax Issues**

Total fees: \$64,106.00

Total Hours: 104.4

19. Time in this category includes reviewing the Debtors' prior year tax returns to identify tax filing entities, jurisdictions, and possible loss carry forwards, researching income tax attributes for possible future years of tax liability offsets. The time includes communicating with the Internal Revenue Service and the processing of several Power of Attorney documents for the Debtors. Our time includes services to review, plan and perform the initial preparation of 2022 and 2023 tax returns, the preparation of income tax extensions, review sources of 2023 income

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<sup>2</sup> This summary of services rendered during the Compensation Period is not intended to be a detailed or exhaustive description of the work performed by Eisner, but, rather, is intended to highlight certain key areas where Eisner provided services to the Debtors' estates during the Compensation Period. A summary description of the work performed, categorized by project code, and those day-to-day services and the time expended in performing such services, are set forth in the attached exhibits.

and related offsetting expenses, review and analyze Monthly Operating Reports for further details of the cash receipts and cash disbursements. In addition, our time includes numerous tax return planning calls with Trustee's counsel to discuss potential tax treatments by the estate. Our time also includes reviewing and researching documents, other filings to assist in determining income tax basis for Individual Debtor's assets that were sold and or liquidated by the Trustee.

## **II. Fee/Employment Application**

Total fees: \$2,870.00

Total Hours: 4.3

20. Time in this category was spent preparing the retention application and this fee application, including reviewing and revising a complete summary of services and related issues.

### **Reasonable and Necessary Services Rendered by Eisner**

21. The foregoing professional services rendered by Eisner on behalf of the Debtors' estates during the Compensation Period were reasonable, necessary, and appropriate to the administration of the Debtors' chapter 11 cases and related matters.

22. Eisner is a reputable tax advisory firm, specializing in advising on tax-efficient strategies and navigating the tax consequences of financial decisions and transactions. Eisner is an expert in helping clients minimize taxes through research, reducing assessed penalties, and establishing payment arrangements and tax-related contributions. Further, Eisner provides tax solutions in bankruptcy cases, leveraging extensive experience in these matters, which has benefited the Trustee significantly.

23. During the Compensation Period, Eisner handled a range of tax-related responsibilities, including analyzing transactions during the chapter 11 cases and providing guidance to the Trustee about tax issues arising from and relating to asset recovery. Eisner also processed power of attorney documents, communicated with the Internal Revenue Service,

prepared extension forms, and analyzed monthly operating reports in order to advise the Trustee on tax matters. Overall, Eisner provided the Trustee with expert advice to facilitate the administration of the Debtors' estates and assist in structuring asset recoveries in a tax-efficient manner.

24. During the Compensation Period, Eisner's hourly billing rates for the professionals responsible for managing these chapter 11 cases ranged from \$430.00 to \$690.00 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$616.00 (based on 108.1 recorded hours at Eisner's regular billing rates in effect at the time of the performance of services). The hourly rates and corresponding rate structure utilized by Eisner in these cases are generally equivalent to the hourly rates and corresponding rate structure predominantly used by Eisner for comparable matters, whether in chapter 11 or otherwise, regardless of whether a fee application is required.

**Eisner's Requested Compensation Should be Allowed**

25. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code 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." Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

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

- the time spent on such services;
- the rates charged for such services;
- 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;
- 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; and
- 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).

27. In the instant case, Eisner respectfully submits that the services for which it seeks compensation in the Application were necessary for and beneficial to the Trustee and the Debtors' estates and were rendered to protect and preserve the Debtors' estates. Eisner respectfully submits that the services rendered were performed economically, effectively and efficiently and that the results obtained to date have benefited all stakeholders in the cases. Eisner further submits that the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Trustee and the Genever Debtors, the estates, and all parties in interest.

28. Eisner professionals spent a total of 108.7 hours during the Compensation Period, which services have a fair market value of \$66,976.00. As demonstrated by the Application and all of the exhibits submitted in support hereof, Eisner spent its time economically and without unnecessary duplication. In addition, the work conducted was carefully assigned to appropriate professionals according to the experience and level of expertise required for each particular task. In summary, the services rendered by Eisner were necessary and beneficial to the Trustee, the

Debtors and their estates, and were consistently performed in a timely manner commensurate with the complexity, importance, novelty and nature of the issues involved

29. Accordingly, Eisner respectfully submits that approval of the compensation and expense reimbursement sought herein is warranted.

**No Prior Request**

30. No prior application for the relief requested herein has been made to this or any other court.

*[Remainder of page intentionally left blank.]*

WHEREFORE, Eisner requests that it be allowed reimbursement for its fees and expenses incurred during the Compensation Period in the total amount of \$66,976.00 consisting of reasonable and necessary professional services rendered by Eisner.

Dated: June 24, 2024

/s/ Anthony R. Calascibetta

Anthony R. Calascibetta, CPA, CFF, CTP

Partner

Eisner Advisory Services LLC



Dated: June 24, 2024

New York, New York

By: /s/ G. Alexander Bongartz  
G. Alexander Bongartz (*pro hac vice*)  
Douglass Barron (*pro hac vice*)  
PAUL HASTINGS LLP  
200 Park Avenue  
New York, New York 10166  
(212) 318-6079  
alex bongartz@paulhastings.com  
douglassbarron@paulhastings.com

*Counsel for the Chapter 11 Trustee, Genever  
Holdings LLC, and Genever Holdings  
Corporation*

**EXHIBIT A**

**Certification**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF CONNECTICUT  
BRIDGEPORT DIVISION**

In re:	)	
	)	Chapter 11
HO WAN KWOK, et al.,	)	Case No. 22-50073 (JAM)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF THE FIRST INTERIM FEE APPLICATION OF EISNER ADVISORY GROUP LLC, AS TAX ADVISOR TO TRUSTEE AND GENEVER DEBTORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD FROM OCTOBER 23, 2023 THROUGH APRIL 30, 2024**

A. I am a Partner for the applicant firm, Eisner Advisory Group LLC (“Eisner”), located at 111 Wood Avenue South Iselin, New Jersey 08830-2700. I am the lead Partner coordinating, overseeing and assisting with the tax services performed by Eisner on the above-captioned chapter 11 cases.

B. I have personally performed many of the services rendered by Eisner, as tax advisor to the Trustee and the Genever Debtors, and am familiar with all other work performed on behalf of the Trustee and the Genever Debtors by the employees in the firm.

C. The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

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<sup>1</sup> The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, and Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despina, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

D. I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedures of the United States Bankruptcy Court for the District of Connecticut and believe that the Application complies with Rule 2016-2.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Date: June 24, 2024

Respectfully submitted,

/s/ Anthony R. Calascibetta

Anthony R. Calascibetta, CPA, CFF, CTP

Partner

Eisner Advisory Group LLC

**EXHIBIT B****Summary of Billings by Subject Matter for the Compensation Period**

<b>Project Category</b>	<b>Total Hours Billed</b>	<b>Total Fees Requested</b>
1 Tax Related Issues	104.4	\$64,106.00
2 Fee/Employment Application	4.3	2,870.00
<b>TOTALS</b>	<b>108.7</b>	<b>\$66,976.00</b> <b>\$6,976.00</b>

**EXHIBIT C****Summary of Hours Billed by Professionals During the Compensation Period  
October 23, 2023 Through April 30, 2024**

<b>Name of Professional Individual</b>	<b>Position with the Applicant</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Anthony Calascibetta	Partner	\$675.00	19.2	\$12,960.00
Daniel Gibson	Partner	\$690.00	10.3	\$7,107.00
William Gentileco	Director	\$655.00	1.0	\$655.00
Jay Lindenberg	Director	\$650.00	51.5	\$33,475.00
Brooke Bodziner	Director	\$605.00	1.3	\$786.50
Kimberly Mumme	Senior Manager	\$600.00	1.1	\$660.00
Andal Iyengar	Senior Manager	\$525.00	9.3	\$4,882.50
Mandy Zhao	Manager	\$430.00	15.0	\$6,450.00
<b>Total:</b>			<b>108.7</b>	<b>\$66,976.00</b>
<b>Blended Rate:</b>				<b>\$616.15</b>

**EXHIBIT D**

**Time Detail**

**Ho Wan Kwok**  
**October 29, 2023 through April 30, 2024**  
**Professional Schedule of Time by Date Order**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Anthony Calascibetta	10/29/2023	Review documents, tax notices and tax returns.	\$ 675.00	0.6	\$ 405.00
Andal Iyengar	10/30/2023	Planning meeting - with A. Calascibetta, J. Lindenberg, D. Gibson, EA, prior to call with counsel.	525.00	0.5	262.50
Andal Iyengar	10/30/2023	Call with Counsel along with A. Calascibetta, J. Lindenberg, D. Gibson, EA.	525.00	1.0	525.00
Anthony Calascibetta	10/30/2023	Conference call with A. Bongartz, P. Hastings and D. Gibson, A. Iyengar and J. Lindenberg, EA to discuss trustee's concerns, tax returns documentation and other estate tax matters.	675.00	1.0	675.00
Anthony Calascibetta	10/30/2023	Discussed tax reporting, tax matters relating to Kwok and related entities with D. Gibson, A. Iyengar and J. Lindenberg, EA.	675.00	0.5	337.50
Andal Iyengar	11/01/2023	Set-up an engagement binder and move all documents received so far into the binder.	525.00	1.0	525.00
Jay Lindenberg	11/02/2023	Initial client call with counsel re: background information.	650.00	1.0	650.00
Daniel Gibson	11/03/2023	Call with attorney regarding information on case.	690.00	2.5	1,725.00
Jay Lindenberg	11/03/2023	Review of shared file of documents, analyze tax returns and other files.	650.00	1.3	845.00
Jay Lindenberg	11/08/2023	Research and background information regarding Debtor.	650.00	0.3	195.00
Anthony Calascibetta	11/10/2023	Review of documents provided by Trustee's counsel.	675.00	2.0	1,350.00
Anthony Calascibetta	11/13/2023	Review of documents provided by counsel.	675.00	2.2	1,485.00
Anthony Calascibetta	11/17/2023	Review of documents provided by Trustee counsel.	675.00	1.2	810.00
Jay Lindenberg	11/17/2023	Review of documents, prior tax returns and historical information to prepare unfiled tax returns and related issues.	650.00	1.3	845.00
Anthony Calascibetta	11/20/2023	Review of various documents provided by Trustee counsel.	675.00	1.2	810.00
Jay Lindenberg	11/20/2023	Initial review of files, questions and related issues.	650.00	0.8	520.00
Jay Lindenberg	11/21/2023	Further review of documents and note issues that warrant further investigation.	650.00	0.7	455.00
Jay Lindenberg	12/11/2023	Initial document review and compile inquiries, planning of engagement.	650.00	0.8	520.00
Jay Lindenberg	12/12/2023	Outline issues and prepare for both meetings.	650.00	0.7	455.00
Andal Iyengar	12/13/2023	Call with A. Bongartz, Paul Hastings, A. Calascibetta, J. Lindenberg, D. Gibson, EA, to discuss tax matters.	525.00	1.0	525.00
Andal Iyengar	12/13/2023	Internal meeting - A. Calascibetta, J. Lindenberg, D. Gibson, EA, to discuss tax issues.	525.00	0.5	262.50
Anthony Calascibetta	12/13/2023	Discussed plan to file estates tax returns with A. Bongartz, Paul Hastings and A. Iyengar, D. Gibson and J. Lindenberg, EA.	675.00	0.5	337.50
Anthony Calascibetta	12/13/2023	Discussed tax returns possibly filed and obtain transcripts with D. Gibson, A. Iyengar and J. Lindenberg, EA.	675.00	0.5	337.50
Anthony Calascibetta	12/13/2023	Follow-up call with A. Iyengar, D. Gibson and J. Lindenberg, EA to discuss POA and other tax matters.	675.00	0.3	202.50
Anthony Calascibetta	12/13/2023	Review of IRS claims filed and tax documents received.	675.00	0.3	202.50
Daniel Gibson	12/13/2023	Various internal calls to discuss obtaining tax transcripts and POAs.	690.00	2.0	1,380.00
Jay Lindenberg	12/13/2023	Review of documents received to date and secure on drive for future use.	650.00	1.2	780.00
Jay Lindenberg	12/13/2023	Several call with internal team regarding planning, obtaining tax transcripts from IRS and obtaining documents.	650.00	0.8	520.00
Jay Lindenberg	12/13/2023	Telephone call with A. Bongartz, Paul Hastings and EA team regarding determining unfiled returns, issues and moving forward.	650.00	0.5	325.00
Jay Lindenberg	12/14/2023	Additional review and analysis of documents and prior tax returns.	650.00	1.4	910.00
Jay Lindenberg	12/15/2023	Review Pacer, review case history and identify requested Order of Trustees appointment.	650.00	1.1	715.00
Jay Lindenberg	12/18/2023	Continued review and analysis of documents, case background and history regarding filed and unfiled tax returns, cut off and tax attributes.	650.00	1.1	715.00

**Ho Wan Kwok**  
**October 29, 2023 through April 30, 2024**  
**Professional Schedule of Time by Date Order**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Daniel Gibson	12/21/2023	Call and follow-up after call regarding documents and transcripts.	690.00	1.0	690.00
Jay Lindenberg	12/21/2023	Review Debtors Schedules and SOFA with included a wealth of information.	650.00	1.3	845.00
Jay Lindenberg	12/21/2023	Download files on Drive for further investigation.	650.00	0.6	390.00
Jay Lindenberg	12/21/2023	Call with EA team regarding progression of case, document production, IRS transcripts and general case issues.	650.00	0.4	260.00
Jay Lindenberg	12/21/2023	Contact counsel re: Debtor's and wife SSN.	650.00	0.2	130.00
Daniel Gibson	01/01/2024	Preparation of power of attorneys.	690.00	1.0	690.00
Daniel Gibson	01/01/2024	Review of open issues relating to POAs.	690.00	1.0	690.00
Anthony Calascibetta	01/02/2024	Review and follow-up relating to correspondences relating to POA's.	675.00	0.2	135.00
Jay Lindenberg	01/02/2024	Discuss case progression, POA and related issues with A. Calascibetta, EA.	650.00	0.2	130.00
Jay Lindenberg	01/02/2024	Review POA, discuss revisions and processing with various parties involved.	650.00	0.6	390.00
Brooke Bodziner	01/03/2024	Review of foreign corporation reporting requirements.	605.00	1.3	786.50
Jay Lindenberg	01/03/2024	Processing of POA for foreign entity, research and inquiry regarding Trustee's appointment.	650.00	0.4	260.00
Jay Lindenberg	01/04/2024	Processing of POA, resistance from IRS for due process, ability to sign documents, communications between EA parties.	650.00	1.3	845.00
Anthony Calascibetta	01/05/2024	Discussed supporting documentation for POA's with J. Lindenberg, EA.	675.00	0.2	135.00
Jay Lindenberg	01/05/2024	Review several correspondence and related issuers regarding processing of POA with the IRS.	650.00	0.5	325.00
Kimberly Mumme	01/08/2024	Work with IRS TP agent for POA acceptance - follow up email next steps - add link Form 56.	600.00	1.1	660.00
Anthony Calascibetta	01/09/2024	Review and follow-up correspondences relating to POA.	675.00	0.2	135.00
Jay Lindenberg	01/09/2024	Progression of processing of POA, questions and issues, foreign entity concerns and contact with the Insolvency Unit in Boston.	650.00	0.8	520.00
Jay Lindenberg	01/11/2024	Continue obtaining data, POA's and contacting IRS.	650.00	0.7	455.00
Jay Lindenberg	01/16/2024	Research Central Insolvency for potential contact person and guidance regarding processing POA's	650.00	1.1	715.00
Jay Lindenberg	01/19/2024	Case progression, documents, further communications with the IRS.	650.00	1.1	715.00
Jay Lindenberg	02/01/2024	Review of files, contact counsel for access to financial data, monthly accounting, books and records for preparation of tax returns.	650.00	0.7	455.00
Jay Lindenberg	02/01/2024	Research case updates and POA issues, numerous communications with different departments at the Internal Revenue Service, identify case specialist, discuss with D. Gibson and contact same.	650.00	1.7	1,105.00
Jay Lindenberg	02/01/2024	Review prior years tax returns and begin to research issues.	650.00	0.7	455.00
Jay Lindenberg	02/05/2024	Discuss progression of obtaining data and communications with the IRS.	650.00	0.1	65.00
Jay Lindenberg	02/05/2024	Progression with IRS and related issues.	650.00	0.7	455.00
Jay Lindenberg	02/06/2024	Follow up communication with IRS re: case progression and related issues.	650.00	0.4	260.00
Jay Lindenberg	02/07/2024	Receipt and review of documents from counsel.	650.00	0.4	260.00
Jay Lindenberg	02/07/2024	Contact IRS agent handling file, discuss POA issues, processing of forms and obtaining IRS guidance and assistance.	650.00	1.3	845.00
Jay Lindenberg	02/08/2024	Communications with counsel regarding documents production and turnover.	650.00	0.8	520.00
Jay Lindenberg	02/13/2024	Progression of obtaining financial information and download of files.	650.00	0.4	260.00
Jay Lindenberg	02/14/2024	Communications with counsel regarding transfer of files.	650.00	0.3	195.00

**Ho Wan Kwok**  
**October 29, 2023 through April 30, 2024**  
**Professional Schedule of Time by Date Order**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Jay Lindenberg	02/14/2024	Follow up with EA team regarding preparing tax filing extensions and related issues.	650.00	0.3	195.00
Anthony Calascibetta	02/15/2024	Discussed cash activities of bankruptcy estate with J. Lindenberg, EA.	675.00	0.1	67.50
Anthony Calascibetta	02/20/2024	Discussed status of POA's and monthly operating report information with J. Lindenberg, EA.	675.00	0.2	135.00
Jay Lindenberg	02/22/2024	Communications with IRS regarding processing of POA, follow up issues.	650.00	0.6	390.00
Andal Iyengar	02/27/2024	Update binder with 1099-INT for 2023.	525.00	0.1	52.50
Jay Lindenberg	02/27/2024	Receipt and review of 2023 Form 1099 from Trustee for taxable interest income, and preparation of income tax extensions.	650.00	0.7	455.00
Jay Lindenberg	02/29/2024	Follow up with IRS regarding Processing of Power of Attorney.	650.00	0.2	130.00
Jay Lindenberg	02/29/2024	Review operating reports and other financial data to assemble financials and related information for preparation of tax returns.	650.00	0.7	455.00
Andal Iyengar	03/01/2024	Call with A. Calascibetta, J. Lindenberg & D. Gibson, EA on extensions.	525.00	0.6	315.00
Jay Lindenberg	03/01/2024	Review bank statements and note 2023 transactions for tax returns.	650.00	0.4	260.00
Jay Lindenberg	03/01/2024	Call with tax team regarding preparing extensions and 2023 tax returns.	650.00	0.6	390.00
Jay Lindenberg	03/01/2024	Discuss preparation of 2023 tax returns, assembling data with M. Zhao, EA.	650.00	0.4	260.00
Anthony Calascibetta	03/01/2024	Discussed status of POA's and various cash receipts and preparation of tax returns with A. Iyengar, D. Gibson and J. Lindenberg, EA.	675.00	0.6	405.00
Mandy Zhao	03/01/2024	Call with J. Lindenberg, EA, regarding trial balance.	430.00	0.4	172.00
Daniel Gibson	03/01/2024	Discussed status of POA's and tax return preparation with EA team.	690.00	0.6	414.00
Andal Iyengar	03/04/2024	Extensions - look into extensions, call with J. Lindenberg, EA.	525.00	0.5	262.50
Jay Lindenberg	03/04/2024	Review and discuss with A. Iyengar tax extensions, individual debtor tax returns and compiling data.	650.00	0.7	455.00
Mandy Zhao	03/05/2024	Converting bank statements to excel for trial balance.	430.00	1.5	645.00
Jay Lindenberg	03/06/2024	Contact S. Cheung from IRS regarding status of processing POA.	650.00	0.2	130.00
Jay Lindenberg	03/06/2024	Telephone call and follow conversations with M. Zhao, EA re: completing 2023 financials and proposing questions for trustee.	650.00	0.7	455.00
Jay Lindenberg	03/06/2024	Review 12/31/23 trial balance and note issues that warrants further investigation.	650.00	0.7	455.00
Mandy Zhao	03/06/2024	Call with J. Lindenberg, EA, regarding trial balance questions.	430.00	0.7	301.00
Mandy Zhao	03/06/2024	Preparation of trial balance.	430.00	4.0	1,720.00
Anthony Calascibetta	03/10/2024	Preparation of summary of matters and timelines.	675.00	0.3	202.50
Jay Lindenberg	03/11/2024	Review comments and updates, prepare agenda for meeting.	650.00	0.6	390.00
Mandy Zhao	03/11/2024	Preparation of revisions to trial balance.	430.00	0.1	43.00
Jay Lindenberg	03/12/2024	Meeting with counsel and EA team, case developments and progression of tax filing and related issues.	650.00	0.5	325.00
Jay Lindenberg	03/12/2024	Call with D. Gibson, A. Calascibetta re: Debtor's tax returns, various homes, boat and other assets, questions and inquiries.	650.00	1.2	780.00
Anthony Calascibetta	03/12/2024	Discussed cash receipts, tax basis, cash disbursements, tax return extension preparation and tax return preparation with D. Gibson and J. Lindenberg, EA.	675.00	1.2	810.00
Anthony Calascibetta	03/12/2024	Discussed preparation of tax returns with J. Lindenberg, EA.	675.00	0.2	135.00

**Ho Wan Kwok**  
**October 29, 2023 through April 30, 2024**  
**Professional Schedule of Time by Date Order**

Professional	Date	Description of Services	Rate	Hours	Fees
Anthony Calascibetta	03/12/2024	Conference call with A. Bongartz, Paul Hastings and D. Gibson and J. Lindenberg, EA, to discuss cash collections and disbursements, tax basis, filing of extensions and preparation of tax returns for 2022 and 2023.	675.00	1.0	675.00
Anthony Calascibetta	03/12/2024	Review of operating reports, cash receipts and cash disbursements.	675.00	0.5	337.50
William Gentilesco	03/12/2024	Call with D. Gibson, EA and research [REDACTED]	655.00	1.0	655.00
Daniel Gibson	03/12/2024	Discussed various asset recoveries and tax return extensions with J. Lindenberg, and A. Calascibetta, EA.	690.00	1.2	828.00
Daniel Gibson	03/12/2024	Conference call with Trustee Counsel, J. Lindenberg and A. Calascibetta, EA, to discuss various tax issues and tax return extensions.	690.00	1.0	690.00
Andal Iyengar	03/14/2024	Call with J. Lindenberg, EA on tax payments due on Genever Holdings LLC return, discussed 1041 to be set up as well-which states to include.	525.00	0.2	105.00
Andal Iyengar	03/14/2024	Call to go over how to set up return for Trust (1040+1041).	525.00	0.2	105.00
Andal Iyengar	03/14/2024	Set-up 1120 in software. Speak to Dan about state filings. Set-up NYS & NYC . Get rid of all the e-file diagnostics. Prepare extensions.	525.00	1.7	892.50
Andal Iyengar	03/14/2024	Preparation of draft trust return (1040 + 1041).	525.00	0.3	157.50
Andal Iyengar	03/15/2024	Forward Genever Holdings extensions to J. Lindenberg, EA.	525.00	0.2	105.00
Jay Lindenberg	03/15/2024	Several communications with A. Iyengar, EA re: Corporate and Trust tax return extensions required information, minimum corporate tax due and compiling data.	650.00	0.8	520.00
Jay Lindenberg	03/18/2024	Review of data and prepare updated punch list of missing information and questions for trustee and counsel.	650.00	0.7	455.00
Jay Lindenberg	03/18/2024	Call with A. Iyengar, EA re: tax extensions, trustee information and several communications regarding setting in EA systems.	650.00	0.5	325.00
Andal Iyengar	03/19/2024	Create a locator in CCH Axxess, update basic info, get rid of all the e-file diagnostics, prepare extensions, update XCM.	525.00	1.0	525.00
Jay Lindenberg	03/19/2024	Progression of 2023 tax return data analysis, obtain answers to questions and related issues, notes and comments.	650.00	0.8	520.00
Andal Iyengar	03/20/2024	Speak to J. Lindenberg, EA on a sub code for Genever in XCM.	525.00	0.1	52.50
Andal Iyengar	03/20/2024	Genever Holdings LLC - correspondence on setting up XCM task, sub code etc.	525.00	0.2	105.00
Jay Lindenberg	03/20/2024	Discuss with M. Zhao, EA progression of completing 12/31/23 trial balance and prepare list of questions.	650.00	0.2	130.00
Jay Lindenberg	03/20/2024	Setting up various Kwok entries in system and related issues.	650.00	0.3	195.00
Mandy Zhao	03/20/2024	Call regarding trial balance and claims schedules.	430.00	0.2	86.00
Jay Lindenberg	03/21/2024	Assist with processing and filing of extensions, forward to trustee.	650.00	0.5	325.00
Jay Lindenberg	03/21/2024	Review and revise document requests and questions. to prepare 2023 financials.	650.00	0.5	325.00
Jay Lindenberg	03/21/2024	Call with A. Iyengar, EA re: extensions and payments.	650.00	0.2	130.00
Mandy Zhao	03/21/2024	Review and update open items list.	430.00	1.2	516.00
Jay Lindenberg	03/22/2024	Review updated 12/31/23 trial balance and transaction inquiries.	650.00	0.7	455.00
Jay Lindenberg	03/22/2024	Call with A. Calascibetta, EA re: list of questions and issues for counsel.	650.00	0.2	130.00
Jay Lindenberg	03/22/2024	Call with M. Zhao, EA re: discuss 2023 financials and information requests.	650.00	0.6	390.00
Anthony Calascibetta	03/22/2024	Review of tax cash receipt and disbursement listing and summarize revisions.	675.00	0.2	135.00

**Ho Wan Kwok**  
**October 29, 2023 through April 30, 2024**  
**Professional Schedule of Time by Date Order**

<b>Professional</b>	<b>Date</b>	<b>Description of Services</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Anthony Calascibetta	03/22/2024	Discussed tax returns extensions and certain receipts with J. Lindenberg, EA.	675.00	0.2	135.00
Mandy Zhao	03/22/2024	Call with J. Lindenberg, EA regarding open items.	430.00	0.6	258.00
Mandy Zhao	03/22/2024	Review and summarize open items list.	430.00	0.5	215.00
Andal Iyengar	03/23/2024	Review status of Genever Holdings - extension process.	525.00	0.2	105.00
Jay Lindenberg	03/25/2024	Call with A. Bongartz re: tax extensions.	650.00	0.1	65.00
Jay Lindenberg	03/25/2024	Review list of issues, discuss with M. Zhao, complete and forward to counsel.	650.00	0.7	455.00
Mandy Zhao	03/25/2024	Review open items list with J. Lindenberg, EA.	430.00	0.2	86.00
Anthony Calascibetta	04/02/2024	Review of Art Wolfe, Inc. complaint.	675.00	0.3	202.50
Jay Lindenberg	04/03/2024	Preparation of 2023 income tax return extensions.	650.00	0.2	130.00
Jay Lindenberg	04/03/2024	Call with A. Bongartz, re: extension payment and processing forms.	650.00	0.1	65.00
Jay Lindenberg	04/03/2024	Discuss 2023 financials and tax returns with M. Zhao, EA.	650.00	0.1	65.00
Mandy Zhao	04/03/2024	Phone call with J. Lindenberg, EA regarding tax return filing.	430.00	0.1	43.00
Jay Lindenberg	04/04/2024	Tax return preparation.	650.00	0.6	390.00
Jay Lindenberg	04/04/2024	Call with A. Bongartz re: extensions, response to tax return questions and general progression.	650.00	0.2	130.00
Jay Lindenberg	04/05/2024	Review comments from counsel regarding tax return inquiries, discuss issues with tax team.	650.00	0.6	390.00
Mandy Zhao	04/09/2024	Update trial balance for tax reporting related revisions.	430.00	1.5	645.00
Anthony Calascibetta	04/10/2024	Preparation of first interim fee application.	675.00	0.6	405.00
Jay Lindenberg	04/12/2024	Review tax return workpapers and note issues and related accounting.	650.00	0.9	585.00
Mandy Zhao	04/12/2024	Updated trial balance for taxes.	430.00	0.5	215.00
Jay Lindenberg	04/15/2024	Review and analysis of 2023 transactions note issues for further updates.	650.00	0.6	390.00
Anthony Calascibetta	04/15/2024	Preparation of first interim fee application.	675.00	0.7	472.50
Jay Lindenberg	04/16/2024	Discuss case progression and tax returns with A. Calascibetta, EA.	650.00	0.1	65.00
Anthony Calascibetta	04/16/2024	Discussed motions and orders approving asset recoveries with J. Lindenberg, EA.	675.00	0.1	67.50
Jay Lindenberg	04/17/2024	Progression of fee application services provided comments.	650.00	0.7	455.00
Anthony Calascibetta	04/17/2024	Preparation of write-up of services provided during period of first interim fee application.	675.00	0.6	405.00
Anthony Calascibetta	04/17/2024	Preparation of first interim fee application.	675.00	0.4	270.00
Jay Lindenberg	04/22/2024	Review financial analysis of transactions questions and issues that warrants further investigation.	650.00	0.7	455.00
Anthony Calascibetta	04/22/2024	Preparation of first interim fee application.	675.00	0.2	135.00
Anthony Calascibetta	04/22/2024	Preparation of first interim fee application.	675.00	0.6	405.00
Jay Lindenberg	04/23/2024	Review revise and complete summary of services and related issues.	650.00	0.6	390.00
Anthony Calascibetta	04/23/2024	Preparation of first interim fee application.	675.00	0.3	202.50
Jay Lindenberg	04/24/2024	Review and discuss trial balance questions with M. Zhao Genover transactions and financials for 2023 tax returns.	650.00	1.1	715.00
Mandy Zhao	04/24/2024	Look through documents for clarity on entity flow.	430.00	0.3	129.00
Mandy Zhao	04/25/2024	Work on payroll department analysis.	430.00	3.0	1,290.00
Mandy Zhao	04/26/2024	Create analysis for Census Days.	430.00	0.2	86.00
<b>Grand Total</b>				<b>108.7</b>	<b>\$ 66,976.00</b>

**Exhibit E**

**Summary of Actual and Necessary Eisner Advisory Group LLC  
Expenses for the Compensation Period October 23, 2023 Through April 30, 2024**

Expenses Category	Total Expenses
Not applicable	<b>\$0.000</b>

**EXHIBIT F**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF CONNECTICUT  
BRIDGEPORT DIVISION**

In re:	)	
	)	Chapter 11
HO WAN KWOK, et al.,	)	Case No. 22-50073 (JAM)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	

**ORDER APPROVING FIRST INTERIM FEE APPLICATION OF EISNER ADVISORY GROUP LLC, AS TAX ADVISOR TO TRUSTEE AND GENEVER DEBTORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD FROM OCTOBER 23, 2023 THROUGH APRIL 30, 2024**

This matter coming before this Court on the First Interim Fee Application of Eisner Advisory Group LLC as Tax Advisors for Allowance of Compensation for Services Rendered and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period from October 23, 2023 through April 30, 2024 (the “Application,”)<sup>2</sup> of Eisner Advisory Group LLC (“Eisner”) pursuant to sections 330(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016, for an order (i) approving and allowing, on an interim basis, compensation in the amount of \$66,976.00 (the “Compensation Period”); (ii) directing payment of the difference between (a) \$66,976.00 and (b) any interim payments made to Eisner with respect to the Compensation Period; and (iii) granting related relief all as further described in the Application; and upon

<sup>1</sup> The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, and Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despina, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

<sup>2</sup> Capitalized terms used but not defined in this Order shall have the meanings given to them in the Application.

consideration of the Application, and the Court having jurisdiction over this matter pursuant 28 U.S.C. §§ 157 and 1334, and notice of the Application was adequate under the circumstances and no further or other notice of the Application is required; and after due deliberation and sufficient cause appearing therefore,

**IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED, as set forth in this Order.
2. Eisner is allowed, on an interim basis, compensation for services rendered during the Compensation Period in the sum of \$66,976.00.
3. The Trustee is hereby authorized and directed to pay Eisner the difference between (a) \$66,976.00 and (b) any interim payments made to Eisner with respect to the Compensation Period.
4. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation or enforcement of this Order.