

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

F21 OPCO, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-10469 (MFW)

(Jointly Administered)

Obj. Deadline: July 15, 2025 at 4:00 p.m. (ET)

**THIRD STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR
COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD
FROM MAY 1, 2025 THROUGH MAY 31, 2025**

Name of Applicant:	Berkeley Research Group LLC (“ <u>BRG</u> ”)
Authorized to Provide Professional Services to:	The debtors and debtors in possession (“ <u>Debtors</u> ”)
Date of Retention:	April 11, 2025 effective as of March 16, 2025
Period for which Compensation and Reimbursement is Sought:	May 1, 2025 through May 31, 2025
Actual Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$636,329.50 ²
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	<u>\$53,012.01³</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary:	<u>\$689,341.51</u>

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number are: F21 OpCo, LLC (8773); F21 Puerto Rico, LLC (5906); F21 GiftCo Management, LLC (6412). The Debtors’ address for purposes of service in these Chapter 11 Cases is 110 East 9th Street, Suite A500, Los Angeles, CA 90079.

² This amount is inclusive of the Co-CRO fees for the month of May (\$250,000).

³ The date listed for expenses contained in Exhibit E does not necessarily reflect the date on which the expense was actually incurred by the Applicant.



Total Compensation

This is Berkeley Research Group's ("BRG") third monthly staffing report (the "Staffing Report") for the period May 1, 2025 through May 31, 2025 (the "Fee Period") filed pursuant to the terms of the *Order Authorizing the Retention and Employment of Berkeley Research Group, LLC to Provide Co-Chief Restructuring Officers and Additional Personnel for the Debtors, Effective as of the Petition Date* filed on April 11, 2025 [Docket No. 196] (the "Retention Order"). BRG's compensation is an aggregate of \$636,329.50 (which includes \$250,000 in Co-CRO fixed fees and \$386,329.50 in fees for the Additional Personnel) for professional services rendered to the Debtors by BRG. Further BRG incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Debtors during the Fee Period in the sum of \$53,012.01.

Services Rendered and Disbursements Incurred

Attached as **Exhibit A1** is the schedule of professionals who rendered CRO services to the Debtors during the Fee Period, including the blended rate and **Exhibit A2** is the schedule of professionals who rendered Additional Personnel services to the Debtors during the Fee Period including each person's billing rate and the blended rate. **Exhibit B1** shows the schedule of fees expended during the Fee Period by task code for the Co-CROs and **Exhibit B2** shows the schedule of fees expended during the Fee Period by task code by the Additional Personnel. Attached as **Exhibit C1** are the detailed time descriptions for the Fee Period which describe the time spent by the Co-CROs while **Exhibit C2** contains the detailed time descriptions for the Fee Period which describe the time spent by the Additional Personnel.

BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. A summary schedule of expenses incurred by category during the Fee Period is attached as **Exhibit D**. An itemized schedule of

expenses within each category, including description, incurred during the Fee Period in connection with these Cases and the amounts for which reimbursement is requested is annexed hereto as **Exhibit E**.

The scope of services performed by BRG are set forth in BRG's Retention Application and pursuant to which Mr. Stephen Coulombe and Mr. Michael Brown assume the roles of Co-Chief Restructuring Officers ("Co-CRO") to assist the Debtors in identifying and implementing strategic options to maximize liquidity and profitability. In addition, BRG agreed to provide Additional Personnel to assist the Co-CROs and perform professional services for the Debtors. During the Fee Period, Mr. Coulombe, Mr. Brown, and the Additional Personnel have provided interim management and advisory assistance to the Debtors consistent with the Scope of Services, which are set forth below:

- a) Serve as Co-CRO (Stephen Coulombe and Michael Brown);
- b) In consultation with management of the Company and subject to the approval of the Board of Managers of the Company, develop and implement a chosen course of action to preserve asset value and maximize recoveries to stakeholders;
- c) Oversee the activities of the Company in consultation with the Company's other advisors and the management team to effectuate the selected course of action;
- d) Manage the development of cash flow projections and related methodologies and assist with planning for alternatives and managing liquidity in consultation with management;
- e) Oversee and approve all disbursements throughout the duration of the engagement;
- f) Assist the Company in negotiations with secured lenders and communicate directly with the agent and the lenders and be authorized to furnish the agent and lenders with such information as they may request;
- g) Oversee the activities related to preparing for and operating in a Chapter 11 bankruptcy proceeding, including negotiations with stakeholders, and the formulation of a Chapter 11 strategy and Chapter 11 plan directed to preserve and maximize value;
- h) Assist the Company and its investment banker in conducting a sale process by facilitating data requests, providing ad hoc financial and operational

analyses, engaging with potential purchasers, and supporting other activities necessary to execute a successful transaction;

- i) Provide information deemed by the Co-CROs to be reasonable and relevant to stakeholders and consult with key constituents as necessary;
- j) To the extent reasonably requested by the Company, offer testimony before the Court with respect to the services provided by the Co-CROs and the Additional Personnel, and participate in depositions, including by providing testimony, related thereto; and
- k) Such other services as mutually agreed upon by the Co-CROs, BRG and the Company;

Notice and Objection Procedures

In accordance with the Retention Order, notice of this Staffing Report has been provided to: (a) the Office of the United States Trustee for the District of Delaware and (b) proposed counsel to the Official Committee of Unsecured Creditors.

Objections to this Staffing Report must be filed and served to the undersigned within fourteen (14) days of the date of this filing. The Court will review and consider such objection in the event any objection is filed.

Date: July 1, 2025

Berkeley Research Group, LLC

By /s/ Stephen Coulombe
Stephen Coulombe
Managing Director
99 High Street, 27th Floor
Boston, MA 02110
617-673-2147

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FOR THE DISTRICT OF DELAWARE**

In re:

F21 OPCO, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-10469 (MFW)

(Jointly Administered)

Objection Deadline: July 15, 2025 at 4:00 p.m. (ET)

**NOTICE OF FILING OF THIRD MONTHLY STAFFING
AND COMPENSATION REPORT OF BERKELEY RESEARCH GROUP, LLC
FOR THE PERIOD FROM MAY 1, 2025 THROUGH MAY 31, 2025**

PLEASE TAKE NOTICE that, in accordance with that certain *Order Authorizing the Retention and Employment of Berkeley Research Group, LLC to Provide Co-Chief Restructuring Officers and additional Personnel for the Debtors, Effective as of the Petition Date* [Docket No. 196] (the “**Retention Order**”). Berkeley Research Group, LLC has filed the attached staffing and compensation report for the period from May 1, 2025 through May 31, 2025 (the “**Staffing and Compensation Report**”) with the United States Bankruptcy Court for the District of Delaware.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Staffing and Compensation Report must be made in accordance with the Retention Order and filed on or before **July 15, 2025 at 4:00 p.m. (ET)** and served upon the undersigned counsel.

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: F21 OpCo, LLC (8773); F21 Puerto Rico, LLC (5906); and F21 GiftCo Management, LLC (6412). The Debtors’ address for purposes of service in these Chapter 11 Cases is 110 East 9th Street, Suite A500, Los Angeles, CA 90079.

Dated: July 1, 2025

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Kristin L. McElroy

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Counsel to the Post-Effective Date Debtors

F21 OpCo, LLC, et al.**Exhibit A1: Fees By Professional****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Professional	Title	Hours	Fees
S. Coulombe	Managing Director	80.0	
M. Brown	Director	157.0	
Total		237.0	\$250,000.00
Blended Rate			\$1,054.85

F21 OpCo, LLC, et al.



Exhibit A2: Fees By Professional

Berkeley Research Group, LLC

For the Period 5/1/2025 through 5/31/2025

Professional	Title	Billing Rate	Hours	Fees
S. Doherty	Managing Consultant	\$795.00	130.8	\$103,986.00
B. Lugossy	Consultant	\$755.00	176.3	\$133,106.50
E. McClure	Consultant	\$730.00	120.9	\$88,257.00
G. Klish	Associate	\$445.00	106.0	\$47,170.00
M. Haverkamp	Case Manager	\$395.00	4.2	\$1,659.00
H. Henritzky	Case Coordinator	\$290.00	41.9	\$12,151.00
Total			580.1	\$386,329.50
Blended Rate				\$665.97

F21 OpCo, LLC, et al.**Exhibit B1: Fees By Task Code****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Task Code	Hours	Fees
01. Asset Acquisition/ Disposition	18.0	
07. Interaction/ Meetings with Debtors/ Counsel	1.0	
08. Interaction/ Meetings with Creditors/ Counsel	2.5	
10. Recovery/ SubCon/ Lien Analysis	8.0	
11. Claim Analysis/ Accounting	44.0	
14. Executory Contracts/ Leases	0.5	
15. Travel Time	3.0	
18. Operating and Other Reports	4.5	
19. Cash Flow/Cash Management/ Liquidity	53.5	
26. Tax Issues	2.5	
27. Plan of Reorganization/ Disclosure Statement	16.5	
35. Employee Management/ Retention	9.0	
36. Operation Management	53.5	
37. Vendor Management	16.5	
39. Overseas/Foreign Entity Proceedings	4.0	
Total	237.0	\$250,000.00
Blended Rate		\$1,054.85

F21 OpCo, LLC, et al.**Exhibit B2: Fees By Task Code****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Task Code	Hours	Fees
01. Asset Acquisition/ Disposition	35.0	\$20,302.50
05. Professional Retention/ Fee Application Preparation	46.1	\$13,810.00
07. Interaction/ Meetings with Debtors/ Counsel	2.0	\$1,460.00
08. Interaction/ Meetings with Creditors/ Counsel	11.5	\$8,850.00
10. Recovery/ SubCon/ Lien Analysis	7.5	\$5,337.50
11. Claim Analysis/ Accounting	88.8	\$64,544.00
14. Executory Contracts/ Leases	23.6	\$16,975.50
15. Travel Time	37.2	\$25,388.50
18. Operating and Other Reports	21.0	\$15,365.00
19. Cash Flow/Cash Management/ Liquidity	66.6	\$48,907.50
26. Tax Issues	12.2	\$8,441.00
27. Plan of Reorganization/ Disclosure Statement	19.5	\$15,050.00
35. Employee Management/ Retention	10.0	\$7,750.00
36. Operation Management	78.9	\$56,729.00
37. Vendor Management	102.1	\$64,206.00
39. Overseas/Foreign Entity Proceedings	18.1	\$13,213.00
Total	580.1	\$386,329.50
Blended Rate		\$665.97

F21 OpCo, LLC, et al.**Exhibit C1: Time Detail****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Date	Professional	Hours	Description
01. Asset Acquisition/ Disposition			
5/2/2025	M. Brown	2.0	Developed plan for inventory disposition for goods remaining in warehouse.
5/2/2025	S. Coulombe	1.0	Participated in call with Management (B. Sell) re: latest plan for disposition of distribution center assets.
5/2/2025	S. Coulombe	1.0	Reviewed sale plan for distribution center assets and provided commentary.
5/5/2025	S. Coulombe	0.5	Evaluated status of potential IP asset sale.
5/6/2025	M. Brown	1.0	Reviewed accounting of remaining inventory available to be sold to wholesale jobber.
5/6/2025	S. Coulombe	0.5	Reviewed latest status update on the wholesale sale process.
5/7/2025	M. Brown	2.0	Developed analysis of remaining salable goods in the distribution center to present to potential buyer.
5/7/2025	S. Coulombe	1.0	Reviewed documents related for potential tax asset disposition.
5/8/2025	S. Coulombe	0.5	Evaluated latest wholesale sale agreements.
5/9/2025	S. Coulombe	1.0	Analyzed additional materials received from Management (L. Young) related to potential disposition of a tax asset.
5/12/2025	M. Brown	2.0	Analyzed remaining asset value and best ways to monetize for use in updated budget.
5/12/2025	S. Coulombe	1.0	Reviewed forecast for remaining asset dispositions.
5/12/2025	S. Coulombe	0.5	Reviewed updates provided by BRG (B. Lugossy, G. Klish) on ERTC sale process.
5/13/2025	S. Coulombe	1.0	Evaluated status of disposition of a certain tax asset to determine next steps.
5/14/2025	M. Brown	2.0	Reviewed remaining miscellaneous asset monetization efforts and edited plan for next steps.

Date	Professional	Hours	Description
01. Asset Acquisition/ Disposition			
5/20/2025	M. Brown	1.0	Exchanged multiple correspondences with a freight forwarder and inventory buyer to coordinating the final transition of inventory out of the distribution center.
Task Code Total Hours		18.0	
07. Interaction/ Meetings with Debtors/ Counsel			
5/6/2025	S. Coulombe	1.0	Corresponded with Management (B. Sell) regarding various case updates.
Task Code Total Hours		1.0	
08. Interaction/ Meetings with Creditors/ Counsel			
5/9/2025	S. Coulombe	1.0	Reviewed credit documentation related to a diligence request from Committee advisors.
5/13/2025	S. Coulombe	0.5	Reviewed historical financial documents related to UCC diligence request.
5/16/2025	S. Coulombe	1.0	Analyzed the Committee's distribution proposal and provided input for response.
Task Code Total Hours		2.5	
10. Recovery/ SubCon/ Lien Analysis			
5/19/2025	M. Brown	2.0	Reviewed updates related to potential settlement/monetization of cyber insurance claim.
5/20/2025	M. Brown	2.0	Updated analysis related to final distribution of cash proceeds and resulting recoveries under various scenarios.
5/22/2025	M. Brown	2.0	Prepared sensitivity analysis of potential remaining distributable proceeds under various scenarios.
5/30/2025	M. Brown	2.0	Reviewed updated analysis of outstanding cyber insurance claim and related summary presentation.
Task Code Total Hours		8.0	
11. Claim Analysis/ Accounting			
5/1/2025	M. Brown	2.0	Reviewed analysis of claims obligations based on filed claims to date and internal reconciliation.
5/1/2025	M. Brown	2.0	Reviewed methodology and initial analysis of payments made in the 90-days prior to the Petition Date.
5/1/2025	S. Coulombe	1.0	Reviewed analysis of 503(b)(9) claims filed and provided commentary.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
5/1/2025	M. Brown	1.0	Reviewed various filings related to claimants requesting relief from automatic stay.
5/2/2025	S. Coulombe	1.0	Reviewed claims analysis prepared by BRG (B. Lugossy) and provided commentary.
5/6/2025	S. Coulombe	1.0	Reviewed claims report summary and provided feedback to BRG (B. Lugossy).
5/8/2025	S. Coulombe	1.0	Reviewed BRG's admin claim analysis.
5/12/2025	M. Brown	1.0	Reviewed invoices related to asserted administrative claims to potentially be paid on 5/16.
5/13/2025	M. Brown	1.0	Reviewed initial claims filed prior to passing of administrative claim bar date on 5/13.
5/13/2025	M. Brown	1.0	Reviewed support gathered by company for administrative claims reconciliation.
5/14/2025	S. Coulombe	0.5	Reviewed claim objection exhibits to provide commentary.
5/15/2025	M. Brown	2.0	Reviewed updated analysis of outstanding administrative and other priority claims.
5/19/2025	S. Coulombe	1.0	Reviewed latest revised claims analysis.
5/20/2025	M. Brown	2.0	Reviewed creditor objections to omnibus claims rejections and related supporting documentation maintained by the Company.
5/20/2025	M. Brown	2.0	Reviewed support for claim objections and the related language to be used in objection rationale.
5/20/2025	M. Brown	1.0	Reviewed updates to stub and other rent claims analysis based on updated data from Company.
5/21/2025	M. Brown	2.0	Reviewed latest draft of 503(b)(9) claims objection exhibit and related supporting details.
5/21/2025	S. Coulombe	1.0	Evaluated status of claim objections.
5/22/2025	M. Brown	3.0	Reviewed updates to the claim register and developed framework for documenting claim reclassification rationale.
5/22/2025	S. Coulombe	0.5	Reviewed GUC summary analysis.
5/27/2025	M. Brown	3.0	Analyzed remaining tax obligations versus preliminary claims filed by taxing authorities.
5/27/2025	S. Coulombe	1.0	Reviewed revised claims analysis and provided commentary.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
5/28/2025	M. Brown	3.0	Edited updates to master claims reconciliation file used for cataloging claim objections.
5/28/2025	M. Brown	2.0	Reviewed analysis calculating disputed amounts related to remaining landlord rent liability claims.
5/28/2025	S. Coulombe	1.0	Reviewed the updated 503(b)(9) claims analysis by BRG (B. Lugossy).
5/29/2025	M. Brown	3.0	Reviewed data and analysis compiled in response to disputed claims amounts with various landlords.
5/29/2025	M. Brown	2.0	Reviewed by-vendor support prepared to dispute claims inconsistent with Company books and records.
5/29/2025	M. Brown	1.0	Analyzed inventory receipt disputes related to claims reconciliation process.
5/29/2025	S. Coulombe	1.0	Reviewed and provided commentary relating to claims analysis.
Task Code Total Hours		44.0	
14. Executory Contracts/ Leases			
5/23/2025	S. Coulombe	0.5	Evaluated proposed contract rejections for 5/31.
Task Code Total Hours		0.5	
15. Travel Time			
5/9/2025	M. Brown	3.0	Travel from Los Angeles to New York City (billed at 50% time).
Task Code Total Hours		3.0	
18. Operating and Other Reports			
5/5/2025	M. Brown	1.0	Prepared presentation materials in advance of Forever 21 Board meeting scheduled for May 6th.
5/6/2025	S. Coulombe	0.5	Reviewed 5/6 Board update reporting.
5/15/2025	S. Coulombe	1.0	Reviewed summary reporting on latest case updates and milestones provided by BRG (G. Klish).
5/21/2025	M. Brown	2.0	Reviewed draft of April monthly operating reports and supporting documentation.
Task Code Total Hours		4.5	
19. Cash Flow/Cash Management/ Liquidity			
5/1/2025	S. Coulombe	0.5	Analyzed cash receipts and disbursements since petition date.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
5/1/2025	S. Coulombe	0.5	Provided feedback to BRG (B. Lugossy) on responses to Committee's 4/26 variance questions.
5/2/2025	M. Brown	2.0	Reviewed updates to budget and wind down operating plan for the remainder of the case.
5/2/2025	M. Brown	1.0	Analyzed operating disbursements in budget for wind down of distribution center.
5/2/2025	S. Coulombe	0.5	Analyzed variances to date in cash receipts and disbursements compared to forecast.
5/5/2025	M. Brown	2.0	Reviewed liquidity forecast in budget updated for actual results through the week ended 5/3.
5/7/2025	M. Brown	2.0	Reviewed and edited preliminary version of wind down budget to be delivered to lenders in mid-May.
5/7/2025	S. Coulombe	1.0	Provided input to BRG (B. Lugossy) regarding updates for the 5/14 budget.
5/8/2025	M. Brown	3.0	Edited draft version of updated wind down budget and related supporting schedules.
5/8/2025	S. Coulombe	1.5	Reviewed revised 5/14 budget and provided commentary to BRG (B. Lugossy).
5/8/2025	S. Coulombe	1.0	Updated wind down budget for tax-related items.
5/9/2025	M. Brown	2.0	Edited latest draft of operating budget to be used to support wind down budget.
5/9/2025	M. Brown	1.0	Analyzed support for operating expense assumptions during late stages of wind down.
5/12/2025	M. Brown	2.0	Reviewed draft of updated wind down budget to be used to support budget update due to lenders on 5/14.
5/13/2025	M. Brown	2.0	Updated draft of wind down budget and related supporting operating plan schedules.
5/13/2025	S. Coulombe	1.0	Reviewed and provided additional feedback on budget to be distributed on 5/14.
5/14/2025	M. Brown	3.0	Reviewed and edited updated draft of proposed weekly budget to be shared with lenders.
5/14/2025	S. Coulombe	1.5	Reviewed 5/14 budget for approval prior to distribution to Lender and Committee advisors.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
5/14/2025	S. Coulombe	1.0	Reviewed and commented on updated cash collateral budget through 7/5.
5/15/2025	S. Coulombe	1.0	Analyzed intercompany expenses.
5/15/2025	S. Coulombe	1.0	Analyzed variances to date for cash receipts and disbursements.
5/16/2025	S. Coulombe	1.0	Reviewed April Parent Company expense analysis.
5/16/2025	S. Coulombe	1.0	Reviewed latest analysis of cash receipts and disbursements to date.
5/16/2025	S. Coulombe	1.0	Reviewed revised forecast for remaining cash receipts.
5/19/2025	M. Brown	2.0	Reviewed actual cash activity through 5/16 and related updates to the operating budget.
5/20/2025	S. Coulombe	1.0	Analyzed variances for cash receipts and disbursements to date.
5/21/2025	M. Brown	2.0	Reviewed variance reporting for the week ended 5/16 prior to distribution to secured lenders and UCC.
5/22/2025	M. Brown	2.0	Reviewed support schedules for expense forecast used for updates to weekly liquidity forecast.
5/22/2025	M. Brown	1.0	Prepared analysis outlining the potential impacts to final cash distribution projections.
5/22/2025	S. Coulombe	1.0	Reviewed estimates and supporting calculations of final cash distribution at case end.
5/23/2025	M. Brown	2.0	Edited operating expense forecast for the remainder of the case and wind down period.
5/23/2025	S. Coulombe	1.0	Analyzed wind down operating expense forecast.
5/26/2025	S. Coulombe	1.0	Reviewed and provided comments on analysis of potential cash scenarios at case end.
5/27/2025	M. Brown	1.0	Reviewed initial budget updates based on actuals for week ending 5/23.
5/28/2025	M. Brown	2.0	Reviewed variance reporting through the week ended 5/24 prior to distribution to secured lenders.
5/28/2025	S. Coulombe	0.5	Reviewed liquidity forecast for the month of June.
5/29/2025	S. Coulombe	1.0	Reviewed updates to the wind down budget.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
5/30/2025	M. Brown	2.0	Edited updated schedules for forecasting remaining working capital wind down for budget support.
5/30/2025	S. Coulombe	0.5	Reviewed intercompany expense and payable analysis.
Task Code Total Hours		53.5	
26. Tax Issues			
5/22/2025	S. Coulombe	0.5	Evaluated potential issues related to a certain tax asset.
5/27/2025	S. Coulombe	1.0	Reviewed analysis related to remaining tax obligations.
5/29/2025	M. Brown	1.0	Developed plans for tax accounting between subsidiary and Parent Company.
Task Code Total Hours		2.5	
27. Plan of Reorganization/ Disclosure Statement			
5/5/2025	M. Brown	2.0	Reviewed preliminary updates to liquidation analysis.
5/5/2025	S. Coulombe	1.0	Evaluated updated liquidation analysis.
5/6/2025	S. Coulombe	1.0	Reviewed and provided comments on liquidation analysis for Disclosure Statement filing.
5/7/2025	M. Brown	2.0	Edited supporting notes and related analysis for liquidation analysis.
5/8/2025	M. Brown	2.0	Reviewed calculations for administrative claims to be used in Disclosure Statement.
5/8/2025	S. Coulombe	0.5	Evaluated updates to the liquidation analysis for the Disclosure Statement.
5/9/2025	M. Brown	2.0	Edited liquidation analysis and related support documents.
5/12/2025	S. Coulombe	1.5	Analyzed remaining cash inflows and disbursements related to liquidation analysis.
5/12/2025	S. Coulombe	1.0	Reviewed revised liquidation analysis prepared by BRG (B. Lugossy).
5/14/2025	M. Brown	1.0	Reviewed drafts of solicitation documents (cover letter, Committee letter, procedures, etc.) prior to filing.
5/14/2025	S. Coulombe	0.5	Reviewed and provided comments on solicitation materials.
5/15/2025	M. Brown	2.0	Analyzed remaining costs and anticipated cash inflows for schedule to help facilitate Plan support from UCC.

Date	Professional	Hours	Description
27. Plan of Reorganization/ Disclosure Statement			
Task Code Total Hours		16.5	
35. Employee Management/ Retention			
5/6/2025	M. Brown	1.0	Analyzed F21 staffing needs and estimated hourly workload for wind down employees.
5/6/2025	M. Brown	1.0	Analyzed wind down roster of employees to be transferred to 1099 consulting status and estimated hourly rates.
5/6/2025	M. Brown	1.0	Revised F21 staffing plan for wind down employees.
5/6/2025	M. Brown	1.0	Updated list of wind down activities for remaining OpCo consulting staff.
5/6/2025	M. Brown	1.0	Updated workstream plan based on ongoing tasks for remaining employees during wind down.
5/21/2025	M. Brown	1.0	Updated wind down work plan for remaining tasks and employees at Company.
5/21/2025	M. Brown	1.0	Updated workplan for key major remaining wind down tasks.
5/23/2025	M. Brown	2.0	Reconciled anticipated severance and paid time off expenses forecasted versus those realized to date.
Task Code Total Hours		9.0	
36. Operation Management			
5/1/2025	M. Brown	2.0	Analyzed technical issues and related action plan for decoupling Company-owned systems from systems needed for buyer to continue running website.
5/1/2025	S. Coulombe	1.5	Analyzed GOB performance for all closed retail locations.
5/1/2025	M. Brown	1.0	Evaluated operating issues related to final day disassembling of e-commerce ecosystem.
5/1/2025	S. Coulombe	1.0	Evaluated status of winding down e-commerce and IT systems.
5/2/2025	M. Brown	1.0	Updated payment plan for payments to be made today, 5/2.
5/2/2025	S. Coulombe	0.5	Reviewed revised payment plan for week ending 5/2 to provide approval.
5/5/2025	M. Brown	2.0	Analyzed preliminary accounting of final going out of business sales results.
5/5/2025	S. Coulombe	1.0	Reviewed latest status updates related to 4/30 store closings.

Date	Professional	Hours	Description
36. Operation Management			
5/5/2025	S. Coulombe	1.0	Reviewed payment proposal for week ending 5/10.
5/5/2025	S. Coulombe	1.0	Revised the wind down plan based on case status milestones.
5/5/2025	S. Coulombe	0.5	Reviewed GOB fees analysis and provided commentary.
5/6/2025	M. Brown	1.0	Continued to review next steps for collections of remaining wholesale and international accounts receivable.
5/6/2025	S. Coulombe	1.0	Reviewed F21 workstream plan prepared by BRG (M. Brown) for remainder of case.
5/6/2025	M. Brown	1.0	Reviewed next steps for collections of remaining wholesale and international accounts receivable.
5/7/2025	M. Brown	2.0	Edited remaining wind down workstreams and estimated weekly time consumption for Plan administration.
5/7/2025	S. Coulombe	1.0	Provided input for remaining wind down workstream plan.
5/7/2025	S. Coulombe	0.5	Reviewed summary of latest licensee receivables.
5/8/2025	M. Brown	1.0	Prepared additional disbursement list for cash disbursements to be made on 5/9.
5/9/2025	S. Coulombe	1.5	Reviewed updated wind down operations forecast and provided commentary.
5/9/2025	S. Coulombe	1.0	Reviewed revised payment proposal for week ending 5/10 to provide approval.
5/12/2025	S. Coulombe	1.0	Reviewed payment proposal for week ending 5/17,.
5/12/2025	M. Brown	1.0	Reviewed updates to wind down of insurance coverage and associated remaining costs.
5/13/2025	M. Brown	3.0	Reviewed remaining information technology needs and associated costs to plan for wind down of remaining operations.
5/13/2025	S. Coulombe	1.0	Reviewed document retention tracker to evaluate compliance with retention requirements.
5/13/2025	M. Brown	1.0	Reviewed necessary IT expenses for wind down and related alternatives.
5/14/2025	S. Coulombe	1.0	Evaluated impact of reporting variances in payments made to a certain landlord.
5/15/2025	S. Coulombe	1.0	Provided comments on BRG's Parent Company fee analysis.

Date	Professional	Hours	Description
36. Operation Management			
5/16/2025	S. Coulombe	1.0	Reviewed revised payment proposal for week ending 5/17 to provide approval.
5/19/2025	M. Brown	2.0	Reviewed proposed lease for reduced corporate office space for the month of May.
5/19/2025	M. Brown	2.0	Reviewed proposed payments to be made during the week ending 5/23.
5/19/2025	S. Coulombe	1.0	Reviewed payment proposal for week ending 5/24.
5/20/2025	S. Coulombe	1.0	Evaluated Parent Company expense reimbursement analysis to confirm appropriateness of proposed payments for week ending 5/24.
5/21/2025	S. Coulombe	1.0	Reviewed analysis related to rent expense and amount disbursed to date.
5/21/2025	M. Brown	1.0	Reviewed various invoices related to April and May services prior to approving for payment.
5/23/2025	M. Brown	1.0	Reviewed final list of disbursements to be made for the week ending 5/23.
5/23/2025	S. Coulombe	0.5	Reviewed revised payment proposal for week ending 5/24 to provide approval.
5/27/2025	M. Brown	2.0	Reviewed and approved disbursements to be made the week ending 5/30.
5/27/2025	M. Brown	1.0	Reviewed final agreement for short-term occupancy for corporate headquarters.
5/27/2025	M. Brown	1.0	Reviewed remaining occupancy expenses to be paid prior to case end.
5/28/2025	M. Brown	3.0	Evaluated various landlord and vendor issues relating to exit of HQ and distribution center at the end of the week (5/30).
5/29/2025	M. Brown	1.0	Reviewed and approved schedule of revised disbursements to be made on 5/30.
5/30/2025	M. Brown	2.0	Reviewed vendor support for latest tabulation of intercompany reimbursement accounting.
5/30/2025	S. Coulombe	1.0	Reviewed analysis of rent owed to a specific landlord.
5/30/2025	S. Coulombe	0.5	Reviewed payment proposal for week ending 5/31 to provide approval.
Task Code Total Hours		53.5	

37. Vendor Management

Date	Professional	Hours	Description
37. Vendor Management			
5/1/2025	S. Coulombe	0.5	Reviewed status of utility account closures.
5/2/2025	S. Coulombe	1.0	Reviewed analysis of vendor payments for prior 3 months.
5/5/2025	M. Brown	1.0	Edited preliminary list of vendor contracts needed to be maintained during late stage of wind down.
5/7/2025	S. Coulombe	1.0	Reviewed liquidation fee analysis.
5/7/2025	S. Coulombe	0.5	Provided commentary to BRG (G. Klish) regarding utility service wind down plan.
5/8/2025	M. Brown	2.0	Reviewed updates to overall store liquidation proceeds analysis to be used to calculate liquidation fee.
5/8/2025	S. Coulombe	0.5	Examined latest list of utility account closures to assess progress.
5/9/2025	S. Coulombe	0.5	Reviewed status update on winding down utility providers to evaluate any outstanding issues.
5/12/2025	M. Brown	2.0	Revised analysis used to determine gross recovery calculation for use in liquidation fee.
5/13/2025	S. Coulombe	1.0	Reviewed liquidator incentive payment calculations.
5/13/2025	S. Coulombe	0.5	Reviewed summary analysis of April professional fees.
5/14/2025	S. Coulombe	0.5	Reviewed analysis of expenses and payments for a specific telecommunications provider.
5/15/2025	M. Brown	2.0	Reviewed update to deposits outstanding and anticipated recovery timing and amounts.
5/15/2025	S. Coulombe	1.0	Reviewed wind down forecast by vendor to provide feedback to BRG (G. Klish).
5/16/2025	M. Brown	1.0	Reviewed facts related to ongoing litigation involving the Company to determine firms still needed as Ordinary Course Professionals.
5/26/2025	S. Coulombe	1.0	Reviewed status of winding down utility service at retail locations.
5/28/2025	S. Coulombe	0.5	Analyzed reporting on expenses accrued by utility providers.
Task Code Total Hours		16.5	
39. Overseas/Foreign Entity Proceedings			
5/2/2025	M. Brown	2.0	Edited operating plan for collection of remaining international licensee receivables.

Date	Professional	Hours	Description
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39. Overseas/Foreign Entity Proceedings

5/30/2025	M. Brown	2.0	Reviewed updated documentation and reconciliations related to international licensee receivables.
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Task Code Total Hours	4.0
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Total Hours	237.0
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F21 OpCo, LLC, et al.**Exhibit C2: Time Detail****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Date	Professional	Hours	Description	Fees
01. Asset Acquisition/ Disposition				
5/1/2025	G. Klish	2.0	Analyzed miscellaneous assets for sale including distribution center assets and leases.	\$890.00
5/5/2025	G. Klish	1.5	Evaluated a list of intellectual property assets received from a party potentially interested in purchasing the assets.	\$667.50
5/5/2025	E. McClure	1.1	Met with F21 (J. Cha, A. Colavito, D. Wilson) to confirm F21 IP deliverables for sale of e-commerce website.	\$803.00
5/6/2025	G. Klish	2.0	Analyzed remaining miscellaneous assets for sale including distribution center assets and leases.	\$890.00
5/7/2025	B. Lugossy	3.0	Researched firms that could potentially purchase employee retention credits and contacted by phone and email.	\$2,265.00
5/7/2025	G. Klish	1.0	Analyzed diligence items related to an Employee Retention Credit in preparation of sharing with an interested party.	\$445.00
5/7/2025	G. Klish	1.0	Conducted outreach to firms that could potentially be interested in purchasing an Employee Retention Credit.	\$445.00
5/7/2025	E. McClure	1.0	Drafted F21 IP schedule to include within purchase agreement for e-commerce buyer.	\$730.00
5/8/2025	G. Klish	1.5	Analyzed merchandise sold for wholesale in April and the first week of May.	\$667.50
5/8/2025	B. Lugossy	1.0	Prepared NDA materials for potential employee retention credit buyers.	\$755.00
5/9/2025	B. Lugossy	3.0	Prepared data room and compiled materials (tax returns, applications, etc.) for potential employee retention credit purchasers.	\$2,265.00
5/9/2025	G. Klish	1.5	Prepared data room for third parties interested in purchasing the outstanding Employee Retention Credit.	\$667.50
5/9/2025	E. McClure	0.8	Met with Alliance (D. Binns) on monetizing ERTC, required information, and NDA process.	\$584.00

Date	Professional	Hours	Description	Fees
01. Asset Acquisition/ Disposition				
5/9/2025	G. Klish	0.5	Discussed next steps regarding the purchase of an Employee Retention Credit with an interested party.	\$222.50
5/12/2025	G. Klish	2.0	Analyzed data received from Management (L. Young) related to the ERC credit.	\$890.00
5/12/2025	G. Klish	1.5	Analyzed final wholesale asset sales reporting received from Management (L. Trish).	\$667.50
5/12/2025	B. Lugossy	1.5	Discussed ERC materials (tax returns, applications, etc.) with potential purchasers of employee retention credit.	\$1,132.50
5/12/2025	E. McClure	0.8	Prepared standard NDA for an interested party re: ERTC monetization.	\$584.00
5/13/2025	G. Klish	1.5	Called various parties interested in purchasing the ERC to discuss reporting shared with them.	\$667.50
5/13/2025	G. Klish	1.5	Prepared reporting related to final wholesale asset sales reporting for the prior three months.	\$667.50
5/13/2025	E. McClure	0.8	Met with an interested party and Alliance (D. Binns) to review process for selling ERTC.	\$584.00
5/14/2025	E. McClure	0.5	Corresponded with an interested party and Alliance (D. Binns) to determine quote for recourse and non-recourse sale based on application status.	\$365.00
5/14/2025	E. McClure	0.5	Corresponded with F21 (L. Young) on relevant ERTC info and application status with IRS.	\$365.00
5/15/2025	G. Klish	0.5	Discussed with Hilco (D. Miller, T. Saladino) latest updates regarding sale of distribution center assets.	\$222.50
5/21/2025	G. Klish	1.5	Updated latest miscellaneous asset tracker based on input from BRG (E. McClure).	\$667.50
5/22/2025	S. Doherty	1.5	Reviewed analysis of remaining assets to liquidate as of week ending 5/24.	\$1,192.50
Task Code Total Hours and Fees		35.0		\$20,302.50

05. Professional Retention/ Fee Application Preparation				
5/1/2025	H. Henritz	2.9	Prepared April staffing report.	\$841.00
5/1/2025	H. Henritz	0.8	Continued to prepare April staffing report.	\$232.00
5/2/2025	H. Henritz	2.9	Continued to prepare April staffing report.	\$841.00
5/2/2025	H. Henritz	2.9	Prepared April staffing report.	\$841.00
5/2/2025	H. Henritz	0.3	Continued to prepare April staffing report.	\$87.00

Date	Professional	Hours	Description	Fees
05. Professional Retention/ Fee Application Preparation				
5/8/2025	H. Henritzy	2.9	Prepared April staffing report.	\$841.00
5/8/2025	H. Henritzy	0.6	Continued to prepare April staffing report.	\$174.00
5/9/2025	H. Henritzy	2.9	Prepared April staffing report.	\$841.00
5/12/2025	M. Haverkamp	0.7	Edited April staffing report.	\$276.50
5/13/2025	H. Henritzy	1.3	Prepared April staffing report.	\$377.00
5/14/2025	H. Henritzy	2.9	Continued to prepare April staffing report.	\$841.00
5/14/2025	H. Henritzy	2.9	Prepared April staffing report.	\$841.00
5/15/2025	H. Henritzy	1.4	Revised April staffing report.	\$406.00
5/16/2025	H. Henritzy	2.9	Prepared April staffing report.	\$841.00
5/16/2025	H. Henritzy	0.6	Continued to prepare April staffing report.	\$174.00
5/16/2025	M. Haverkamp	0.5	Edited April staffing report.	\$197.50
5/19/2025	H. Henritzy	1.4	Prepared April staffing report.	\$406.00
5/20/2025	H. Henritzy	2.9	Prepared April staffing report.	\$841.00
5/20/2025	H. Henritzy	2.4	Continued to prepare April staffing report.	\$696.00
5/20/2025	H. Henritzy	0.9	Reviewed April staffing report.	\$261.00
5/23/2025	H. Henritzy	1.0	Prepared April staffing report.	\$290.00
5/27/2025	H. Henritzy	2.8	Prepared April staffing report.	\$812.00
5/28/2025	M. Haverkamp	2.9	Edited April staffing report.	\$1,145.50
5/28/2025	H. Henritzy	2.3	Prepared April staffing report for distribution to Counsel.	\$667.00
5/29/2025	M. Haverkamp	0.1	Edited April staffing report for filing.	\$39.50
Task Code Total Hours and Fees		46.1		\$13,810.00
07. Interaction/ Meetings with Debtors/ Counsel				
5/1/2025	E. McClure	1.0	Met with F21 (L. Tranquilla) on document retention for insurance documents and to finalize termination of customs surety bond.	\$730.00
5/12/2025	E. McClure	1.0	Participated in call with F21 (D. Ly, K. Zhen) regarding a certain vendor, incoming refund for March, April sales tax returns, and status of request for refund of prepaid IT maintenance balance.	\$730.00

Date	Professional	Hours	Description	Fees
07. Interaction/ Meetings with Debtors/ Counsel				
Task Code Total Hours and Fees		2.0		\$1,460.00
08. Interaction/ Meetings with Creditors/ Counsel				
5/1/2025	E. McClure	0.5	Corresponded with YCST (C. Lambe) on archiving emails for UCC investigation.	\$365.00
5/5/2025	S. Doherty	2.0	Prepared monthly balance sheet summary for certain historical financials in relation to Committee diligence request.	\$1,590.00
5/9/2025	B. Lugossy	3.0	Analyzed borrowing base calculations and loan documents for diligence request from Committee.	\$2,265.00
5/9/2025	S. Doherty	1.0	Prepared summary borrowing base from January submission for purposes of UCC diligence.	\$795.00
5/12/2025	S. Doherty	1.0	Prepared summary historical monthly balance sheet related to Committee diligence request.	\$795.00
5/12/2025	S. Doherty	0.5	Reviewed consolidated borrowing base submission related to Committee diligence request.	\$397.50
5/13/2025	B. Lugossy	1.5	Reviewed certain historical loan agreements to assist with UCC requests.	\$1,132.50
5/15/2025	B. Lugossy	1.5	Prepared analysis and slides for rebuttal to UCC's distribution proposal.	\$1,132.50
5/19/2025	B. Lugossy	0.5	Prepared summary of counteroffer to UCC proposal for case resolution.	\$377.50
Task Code Total Hours and Fees		11.5		\$8,850.00
10. Recovery/ SubCon/ Lien Analysis				
5/19/2025	S. Doherty	1.5	Prepared scenario analysis of projected net distributable proceeds at Plan confirmation.	\$1,192.50
5/20/2025	B. Lugossy	1.0	Prepared end of case scenarios analysis to show range of recoveries to ABL and unsecured creditors depending on changes in distributable cash and/or insurance proceeds.	\$755.00
5/21/2025	E. McClure	1.5	Prepared summary slides to provide progress update on recovery of cyber insurance claims.	\$1,095.00
5/23/2025	G. Klish	1.0	Analyzed potential upsides and downsides for distributable cash proceeds at the end of the case.	\$445.00
5/28/2025	B. Lugossy	1.0	Analyzed upside and downside cases of distributable cash at end of case and potential insurance proceeds.	\$755.00

Date	Professional	Hours	Description	Fees
10. Recovery/ SubCon/ Lien Analysis				
5/28/2025	E. McClure	1.0	Updated miscellaneous asset recoveries schedule based on latest collection status for licensee receivables, deposit recoveries and prepaid balance recoveries.	\$730.00
5/30/2025	E. McClure	0.5	Corresponded with F21 (L. Tranquilla) and insurance provider on potential rebate of premiums paid for workers comp insurance coverage.	\$365.00
Task Code Total Hours and Fees		7.5		\$5,337.50
11. Claim Analysis/ Accounting				
5/1/2025	B. Lugossy	2.0	Analyzed filed 503(b)(9) claims for 5/5 objection exhibits.	\$1,510.00
5/1/2025	B. Lugossy	2.0	Analyzed payments made to all vendors from 12/21 - 3/16 for preference analysis.	\$1,510.00
5/2/2025	B. Lugossy	3.0	Reviewed claims as of 4/28 for potential objections/reclassifications.	\$2,265.00
5/2/2025	S. Doherty	2.0	Prepared draft exhibits for trade claim objections.	\$1,590.00
5/2/2025	S. Doherty	1.5	Analyzed report of inventory orders in the 90-days pre-filing.	\$1,192.50
5/2/2025	B. Lugossy	1.0	Reviewed draft proposed stay relief order.	\$755.00
5/2/2025	B. Lugossy	1.0	Updated 503b9 objection exhibit.	\$755.00
5/2/2025	E. McClure	0.5	Corresponded with F21 (L. Tranquilla) on details of class action suits against F21 which have request stay relief.	\$365.00
5/6/2025	B. Lugossy	2.0	Updated claims report summary based on claims as of 5/5.	\$1,510.00
5/12/2025	G. Klish	1.0	Reviewed claims voting sheet prepared by Verita.	\$445.00
5/13/2025	S. Doherty	2.5	Reviewed filed administrative claims matrix following 5/12 bar date.	\$1,987.50
5/13/2025	E. McClure	2.0	Developed summary schedule for litigation cases with stay relief motions and evaluated financial exposure.	\$1,460.00
5/14/2025	B. Lugossy	3.0	Analyzed 503(b)(9) claims to allow asserted claim or prepare objections.	\$2,265.00
5/14/2025	S. Doherty	2.0	Prepared exhibit of filed 503(b)(9) claims objections.	\$1,590.00
5/15/2025	B. Lugossy	0.5	Emailed with Management (L. Young, K. Zhen) to dispute a certain priority tax claim for employee wages.	\$377.50

Date	Professional	Hours	Description	Fees
11. Claim Analysis/ Accounting				
5/16/2025	G. Klish	2.5	Calculated potential admin claims to be filed against the estate for various post-petition services provided.	\$1,112.50
5/16/2025	G. Klish	1.0	Prepared summary reporting on potential admin claims to be filed against the estate.	\$445.00
5/19/2025	B. Lugossy	3.0	Prepared support for rebuttal to specific responses to the second omnibus objection to claims.	\$2,265.00
5/19/2025	S. Doherty	1.5	Prepared reconciliation schedule of proposed objection to a filed 503(b)(9) claim.	\$1,192.50
5/19/2025	S. Doherty	1.0	Updated draft preference analysis.	\$795.00
5/20/2025	B. Lugossy	3.0	Analyzed filed rent admin claims broken down by store and by landlord and reconciled against amounts paid for post-petition stub and percentage rents.	\$2,265.00
5/20/2025	G. Klish	2.5	Analyzed administrative claims filed by landlords and post-petition expenses made to date.	\$1,112.50
5/20/2025	B. Lugossy	2.0	Continued to analyze filed rent admin claims broken down by store and by landlord and reconciled against amounts paid for post-petition stub and percentage rents.	\$1,510.00
5/20/2025	S. Doherty	2.0	Reviewed exhibit to motion to object to filed administrative claims.	\$1,590.00
5/20/2025	G. Klish	1.5	Continued to analyze administrative claims filed by landlords and post-petition expenses made to date.	\$667.50
5/20/2025	E. McClure	0.8	Updated preference payments analysis for non-merch vendors based on shared versus dedicated status.	\$584.00
5/20/2025	E. McClure	0.5	Participated in call with YCST (R. Poppiti, A. Faris) on certain vendor's motion for assertion of claims owed post-contract rejection.	\$365.00
5/21/2025	B. Lugossy	3.0	Analyzed 503(b)(9) claims against BRG's reconciliation of goods received in a 20-day window for objections to be included in second omnibus objection filed 5/21.	\$2,265.00
5/21/2025	B. Lugossy	2.0	Analyzed GUC pool to determine total size and viability of filed claims.	\$1,510.00
5/22/2025	B. Lugossy	2.0	Analyzed general unsecured claims to determine total size of undisputed GUC pool.	\$1,510.00
5/23/2025	G. Klish	1.0	Analyzed a certain filed tax claim.	\$445.00

Date	Professional	Hours	Description	Fees
11. Claim Analysis/ Accounting				
5/27/2025	B. Lugossy	3.0	Prepared support and due diligence for certain claim in dispute including a thorough review of A/P and inventory receipts for all subsidiaries associated with the claim.	\$2,265.00
5/27/2025	B. Lugossy	2.0	Continued to review and gather support and due diligence for claims in question.	\$1,510.00
5/28/2025	B. Lugossy	3.0	Analyzed 62 rent claims to assess legitimacy by reconciling amounts owed versus amounts paid and reviewing lease contracts where applicable.	\$2,265.00
5/28/2025	B. Lugossy	3.0	Analyzed the claims of three large merchandise vendors including review of A/P, purchase orders, contracts, relevant emails, and inventory receipts.	\$2,265.00
5/28/2025	B. Lugossy	3.0	Prepared support and due diligence for claims three specific claims in dispute including a thorough review of A/P and inventory receipts for all subsidiaries associated with the claim.	\$2,265.00
5/28/2025	B. Lugossy	2.0	Prepared claim reconciliations of 21 merchandise vendors, showing inventory receipts by week and by purchase order including providing support for claim disputes. .	\$1,510.00
5/29/2025	B. Lugossy	3.0	Analyzed 29 503(b)(9) claims to confirm legitimacy by reviewing date of inventory receipt by purchase order, payments made, and outstanding A/P.	\$2,265.00
5/29/2025	B. Lugossy	3.0	Prepared claim reconciliations for 33 merchandise vendors, showing inventory receipts by week by PO vs payments made to support claim disputes.	\$2,265.00
5/29/2025	B. Lugossy	3.0	Prepared repository of due diligence related to 503(b)(9) claims to maintain files for orderly eventual transition to Plan administrator down the line.	\$2,265.00
5/29/2025	B. Lugossy	1.5	Analyzed a specific landlord's asserted amounts owed versus the Debtors' A/P to assess any outstanding amounts to be paid.	\$1,132.50
5/29/2025	S. Doherty	1.0	Reviewed proposed claim objection for certain 503(b)(9) filed claims.	\$795.00
5/30/2025	B. Lugossy	3.0	Prepared claim reconciliations for 42 merchandise vendors, showing inventory receipts by week and by purchase order versus payments made.	\$2,265.00
5/30/2025	B. Lugossy	2.0	Analyzed a specific landlord's asserted amounts owed versus Debtors' accounts payable and amounts paid to determine if there was any outstanding amounts to be paid.	\$1,510.00

Date	Professional	Hours	Description	Fees
11. Claim Analysis/ Accounting				
5/30/2025	B. Lugossy	1.0	Prepared repository of due diligence related to 503(b)(9) claims to maintain files for orderly eventual transition to Plan administrator.	\$755.00
Task Code Total Hours and Fees		88.8		\$64,544.00
14. Executory Contracts/ Leases				
5/1/2025	E. McClure	0.5	Corresponded with Parent Company (K. Anderson) on process for negotiating new terms of shared contracts for which F21 has cancelled service.	\$365.00
5/8/2025	G. Klish	0.5	Analyzed potential cash savings and outflows related to rejecting service contracts for retail and corporate locations.	\$222.50
5/10/2025	E. McClure	2.5	Updated contract rejection master file to streamline service period and billing date retrieval to identify remaining executory contract rejections.	\$1,825.00
5/12/2025	E. McClure	1.0	Participated in call with F21 (J. Cha, P. Downey) regarding vendors that support distribution center and HQ operations and when services are no longer needed re: contract rejections.	\$730.00
5/12/2025	E. McClure	0.5	Corresponded with F21 (D. Ly, P. Downey, J. Cha) on final edits to contract rejection list for 5/15.	\$365.00
5/12/2025	E. McClure	0.5	Corresponded with YCST (A. Faris) and F21 (J. Cha) on contract rejections related to services for certain data center.	\$365.00
5/13/2025	E. McClure	2.0	Prepared list of contract rejection for services supporting distribution center and HQ for review by functional leads.	\$1,460.00
5/13/2025	S. Doherty	1.0	Reviewed exhibit to reject certain executory contracts related to distribution center operations.	\$795.00
5/14/2025	E. McClure	1.0	Prepared contract rejection exhibits for Counsel.	\$730.00
5/14/2025	E. McClure	0.5	Corresponded with F21 (D. Ly, J. Cha, P. Downey) for final approval of contract rejections.	\$365.00
5/14/2025	E. McClure	0.5	Corresponded with YCST (A. Farris) on contract rejections exhibit for 5/15.	\$365.00
5/15/2025	E. McClure	1.8	Developed schedule to assess financial impact of delaying contract rejections by 15 days.	\$1,314.00
5/15/2025	E. McClure	0.5	Corresponded with F21 (L. Tranquilla, P. Downey) to determine number of separate agreements per rental vendor re: contract rejections.	\$365.00

Date	Professional	Hours	Description	Fees
14. Executory Contracts/ Leases				
5/16/2025	E. McClure	2.0	Reviewed lease/rental contracts for equipment in distribution center to determine if leases are pursuant to one agreement or if separate agreements exist re: contract rejections.	\$1,460.00
5/16/2025	S. Doherty	1.5	Reviewed proposed contracts to reject related to wind down of distribution center.	\$1,192.50
5/16/2025	E. McClure	0.8	Participated in call with Parent Company (C. Stanford) to discuss contract management system and go-forward plan for retaining F21 contracts.	\$584.00
5/20/2025	S. Doherty	0.5	Reviewed contract of leased printers in corporate office.	\$397.50
5/23/2025	S. Doherty	1.5	Reviewed proposal of contracts to reject effective 5/31.	\$1,192.50
5/27/2025	G. Klish	1.5	Analyzed potential cash impacts related to rejecting service contracts for retail and corporate locations.	\$667.50
5/27/2025	B. Lugossy	1.0	Analyzed contract rejection list for ongoing needs and expense savings.	\$755.00
5/27/2025	E. McClure	1.0	Developed contract rejection exhibit for 5/31 rejections.	\$730.00
5/27/2025	E. McClure	0.5	Corresponded with F21 (D. Ly) and Parent Company (S. Biswas) to determine guarantor (Parent versus OpCo) for key contracts.	\$365.00
5/27/2025	E. McClure	0.5	Reviewed contracts to determine guarantor (Parent versus OpCo).	\$365.00
Task Code Total Hours and Fees		23.6		\$16,975.50
15. Travel Time				
5/1/2025	S. Doherty	3.0	Non-working travel time (billed at 50%) from LA to Boston.	\$2,385.00
5/1/2025	G. Klish	3.0	Non-working travel time from Los Angeles to New York City (billed at 50%).	\$1,335.00
5/1/2025	E. McClure	2.9	Non-working travel time (billed at 50%) from LA to Boston.	\$2,117.00
5/1/2025	B. Lugossy	2.5	Non-working travel time (billed at 50%) from LA to Boston.	\$1,887.50
5/4/2025	B. Lugossy	3.0	Non-working travel time (billed at 50%) from Boston to LA.	\$2,265.00
5/4/2025	G. Klish	3.0	Non-working travel time from New York City to Los Angeles (billed at 50%).	\$1,335.00

Date	Professional	Hours	Description	Fees
15. Travel Time				
5/5/2025	S. Doherty	3.0	Non-working travel time (billed at 50%) from Boston to LA.	\$2,385.00
5/5/2025	E. McClure	2.9	Non-working travel time (billed at 50%) from Boston to LA.	\$2,117.00
5/5/2025	E. McClure	1.0	Additional non-working travel time (billed at 50%) from Boston to LA.	\$730.00
5/8/2025	B. Lugossy	3.0	Non-working travel time (billed at 50%) from LA to Boston.	\$2,265.00
5/8/2025	G. Klish	3.0	Non-working travel time from Los Angeles to New York City (billed at 50%).	\$1,335.00
5/9/2025	E. McClure	2.9	Non-billable travel time (billed at 50%) from LA to Boston.	\$2,117.00
5/9/2025	E. McClure	1.0	Additional non-working travel time (billed at 50%) from LA to Boston.	\$730.00
5/11/2025	S. Doherty	3.0	Non-working travel time (billed at 50%) from LA to Boston.	\$2,385.00
Task Code Total Hours and Fees		37.2		\$25,388.50
18. Operating and Other Reports				
5/1/2025	S. Doherty	2.0	Reviewed preliminary April income statement for monthly operating report purposes.	\$1,590.00
5/5/2025	G. Klish	2.5	Drafted slides for the 5/6 Board meeting related to final GOB results, cash variance reporting, and case milestones.	\$1,112.50
5/5/2025	B. Lugossy	2.5	Prepared case update slides for BOD meeting on 5/6.	\$1,887.50
5/6/2025	B. Lugossy	0.5	Updated BOD presentation for 5/6 meeting.	\$377.50
5/13/2025	S. Doherty	2.0	Prepared April monthly operating reporting schedules.	\$1,590.00
5/14/2025	G. Klish	0.5	Reviewed revised case milestones and updated case deadlines tracker.	\$222.50
5/19/2025	S. Doherty	2.0	Reviewed April balance sheet for purposes of preparing April monthly operating report.	\$1,590.00
5/20/2025	S. Doherty	1.5	Reviewed April cash flow statement for purposes of preparing April monthly operating report.	\$1,192.50
5/20/2025	B. Lugossy	1.0	Prepared the monthly operating report summary of financials (income statement, cash flow, balance sheet and other ancillary reports) for April 2025.	\$755.00

Date	Professional	Hours	Description	Fees
18. Operating and Other Reports				
5/21/2025	B. Lugossy	2.0	Prepared the monthly operating report forms for April 2025 to be filed with the Court.	\$1,510.00
5/21/2025	S. Doherty	2.0	Reviewed April income statement for purposes of preparing April monthly operating report.	\$1,590.00
5/21/2025	S. Doherty	1.5	Reviewed April monthly operating report submission.	\$1,192.50
5/21/2025	B. Lugossy	1.0	Prepared the monthly operating report summary of financials (income statement, cash flow, balance sheet and other ancillary reports) for April 2025.	\$755.00
Task Code		Total Hours and Fees	21.0	\$15,365.00
19. Cash Flow/Cash Management/ Liquidity				
5/1/2025	B. Lugossy	1.0	Drafted responses to questions from lenders and the Committee regarding 4/26 variance reports.	\$755.00
5/2/2025	S. Doherty	1.5	Prepared summary of daily cash flows for week ending 5/3.	\$1,192.50
5/2/2025	S. Doherty	1.5	Reviewed draft variance report for week ending 5/3.	\$1,192.50
5/5/2025	B. Lugossy	2.0	Updated cash collateral budget actuals for week ending 5/3.	\$1,510.00
5/5/2025	B. Lugossy	0.8	Prepared variance report for covenant testing for the three weeks ending 5/3.	\$604.00
5/6/2025	S. Doherty	1.5	Prepared wind down cash flow.	\$1,192.50
5/6/2025	S. Doherty	1.0	Continued to prepare wind down cash flow.	\$795.00
5/6/2025	S. Doherty	1.0	Prepared update to miscellaneous receipts forecast from week ending 5/10 through Plan confirmation.	\$795.00
5/7/2025	B. Lugossy	2.0	Updated go-forward operating expenses in cash collateral budget for delivery to lenders 5/14.	\$1,510.00
5/7/2025	B. Lugossy	1.0	Analyzed final distribution payment in revised budget versus variance reports through 5/3 for Committee's FA.	\$755.00
5/7/2025	S. Doherty	1.0	Reviewed daily cash flow forecast for week ending 5/10.	\$795.00
5/7/2025	B. Lugossy	1.0	Reviewed licensee collections through week ending 5/3 and potential near term receivables to be included in cash collateral budget going forward.	\$755.00
5/7/2025	B. Lugossy	1.0	Updated cash collateral wind down budget for taxes owed from June - December.	\$755.00

Date	Professional	Hours	Description	Fees
19. Cash Flow/Cash Management/ Liquidity				
5/7/2025	S. Doherty	0.8	Prepared summary schedule of secured lender paydowns to-date.	\$636.00
5/8/2025	B. Lugossy	1.5	Analyzed Parent Company expense reimbursement (payroll, open, etc.) for April 2025.	\$1,132.50
5/8/2025	B. Lugossy	1.5	Prepared analysis of all operating expenses, admin claims, and priority taxes budgeted or paid after 3/17 through end of case.	\$1,132.50
5/9/2025	B. Lugossy	2.0	Analyzed by-vendor wind down budget for June - December to be included in cash collateral budget for delivery to lenders on 5/14.	\$1,510.00
5/9/2025	G. Klish	2.0	Analyzed cash receipts and disbursements since petition date and variance to forecast.	\$890.00
5/10/2025	E. McClure	1.5	Updated wind down forecast by vendor and aligned with latest rejection status.	\$1,095.00
5/12/2025	B. Lugossy	2.0	Prepared wind down budget (post 6/7 budget) by vendor, employee, and other expenses in cash collateral budget for delivery to lenders on 5/14.	\$1,510.00
5/12/2025	S. Doherty	1.5	Reviewed actual cash flows versus budget for week ending 5/17.	\$1,192.50
5/13/2025	B. Lugossy	3.0	Prepared cash collateral budget for delivery of revised budget to lenders on 5/14.	\$2,265.00
5/13/2025	G. Klish	1.5	Updated reporting related to variances in cash receipts and disbursements based on results to date.	\$667.50
5/13/2025	S. Doherty	1.0	Reviewed updated vendor-level wind down budget.	\$795.00
5/14/2025	B. Lugossy	3.0	Updated cash collateral budget for delivery to lenders on 5/14.	\$2,265.00
5/14/2025	B. Lugossy	2.0	Continued updating cash collateral budget for delivery to lenders and the Committee on 5/14.	\$1,510.00
5/14/2025	S. Doherty	2.0	Prepared updated cash collateral budget from week ending 5/17 through week ending 7/5.	\$1,590.00
5/14/2025	S. Doherty	1.0	Reviewed daily cash flow forecast for week ending 5/24.	\$795.00
5/14/2025	B. Lugossy	1.0	Updated cash collateral budget for actuals week ending 5/10.	\$755.00
5/14/2025	B. Lugossy	0.5	Prepared variance report for four weeks ending 5/10 for lenders and the Committee.	\$377.50

Date	Professional	Hours	Description	Fees
19. Cash Flow/Cash Management/ Liquidity				
5/15/2025	G. Klish	2.0	Analyzed cash receipts and disbursements from petition to date compared to revised budget sent to lenders.	\$890.00
5/15/2025	B. Lugossy	2.0	Analyzed Parent Company expense reimbursement for month of April to be paid week ending 5/24.	\$1,510.00
5/15/2025	B. Lugossy	2.0	Prepared bridge from original prepetition budget to 5/14 budget for distribution to interested parties.	\$1,510.00
5/15/2025	G. Klish	1.5	Updated forecast on miscellaneous receipts for the Debtors' through anticipated Plan effective date.	\$667.50
5/15/2025	S. Doherty	1.0	Held call with M3 (B. Lytle) to review updated cash collateral budget.	\$795.00
5/15/2025	B. Lugossy	1.0	Prepared collective variance reports at request of a lender (3/16 filing budget versus 5/14 updated budget).	\$755.00
5/15/2025	S. Doherty	1.0	Reviewed four-week cumulative variance report for week ending 5/17.	\$795.00
5/15/2025	B. Lugossy	0.5	Analyzed receipts versus budget submitted 5/14 to evaluate likelihood of covenant breach.	\$377.50
5/19/2025	B. Lugossy	1.5	Updated cash collateral budget for actuals week ending 5/17.	\$1,132.50
5/19/2025	B. Lugossy	0.5	Prepared cash collateral budget variance report for week ending 5/17.	\$377.50
5/20/2025	S. Doherty	1.5	Reviewed actual cash flow activity versus forecast for week ending 5/17,.	\$1,192.50
5/20/2025	S. Doherty	1.5	Reviewed two-week cumulative variance report for week ending 5/17 versus updated budget.	\$1,192.50
5/22/2025	B. Lugossy	2.0	Analyzed cash collateral budget downside and upside scenarios for presentation to Board.	\$1,510.00
5/27/2025	B. Lugossy	2.5	Updated cash collateral budget for actuals week ending 5/24.	\$1,887.50
5/27/2025	S. Doherty	1.0	Reviewed actual cash flows versus budget for week ending 5/31.	\$795.00
5/27/2025	S. Doherty	1.0	Reviewed variance report for the cumulative three weeks ending 5/31.	\$795.00
Task Code Total Hours and Fees		66.6		\$48,907.50

26. Tax Issues

5/1/2025	S. Doherty	1.0	Prepared analysis of estimated sales tax for April.	\$795.00
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Date	Professional	Hours	Description	Fees
26. Tax Issues				
5/2/2025	E. McClure	1.0	Met with F21 (K Zhen, M. Yi) to discuss location of required tax documents and process for moving to shared drive for retention.	\$730.00
5/5/2025	S. Doherty	1.0	Prepared schedule of estimated May-25 sales tax.	\$795.00
5/6/2025	E. McClure	0.5	Corresponded with F21 (K. Zhen, M. Yi) on detail for required income tax audit documents need for document retention.	\$365.00
5/7/2025	S. Doherty	1.5	Held meeting with Management (K. Zhen, D. Ly) to preview tax account closing process.	\$1,192.50
5/8/2025	S. Doherty	1.5	Prepared forecast of estimated 2025 property tax payments.	\$1,192.50
5/15/2025	E. McClure	0.5	Corresponded with F21 (K. Zhen, D. Ly) on upcoming refund of sales tax paid for March/April.	\$365.00
5/16/2025	E. McClure	1.2	Exchanged multiple emails with F21 (K. Zhen, D. Ly) regarding March/April sales tax refunds.	\$876.00
5/21/2025	S. Doherty	1.0	Prepared summary of accrued and paid sales tax related to April sales.	\$795.00
5/22/2025	G. Klish	1.0	Analyzed latest updates and proposed legislation related to a tax asset held by the Company.	\$445.00
5/23/2025	G. Klish	1.0	Analyzed latest proposed tax changes related a to one of the Company's tax assets.	\$445.00
5/28/2025	G. Klish	1.0	Analyzed items relating to a tax asset based on reporting received from Management (L. Young).	\$445.00
Task Code Total Hours and Fees		12.2		\$8,441.00
27. Plan of Reorganization/ Disclosure Statement				
5/2/2025	S. Doherty	1.0	Updated liquidation analysis with cash flow results through week ending 5/3.	\$795.00
5/5/2025	B. Lugossy	1.0	Reviewed liquidation analysis.	\$755.00
5/6/2025	B. Lugossy	2.0	Updated liquidation analysis for filing with Disclosure Statement on 5/9.	\$1,510.00
5/6/2025	E. McClure	1.5	Analyzed scenarios for liquidation analysis.	\$1,095.00
5/6/2025	E. McClure	1.5	Analyzed UCC Plan objection motion to identify key assertions and inaccuracies.	\$1,095.00
5/6/2025	S. Doherty	1.5	Prepared updated liquidation analysis.	\$1,192.50
5/8/2025	S. Doherty	1.0	Held call with M3 (N. Weber, B. Lytle) to review liquidation analysis.	\$795.00

Date	Professional	Hours	Description	Fees
27. Plan of Reorganization/ Disclosure Statement				
5/8/2025	B. Lugossy	1.0	Reviewed liquidation analysis for filing with Disclosure Statement.	\$755.00
5/8/2025	S. Doherty	1.0	Reviewed voting ballot matrix for Plan purposes.	\$795.00
5/9/2025	E. McClure	1.5	Analyzed creditor voting spreadsheet and GUC pool re: liquidation analysis.	\$1,095.00
5/9/2025	S. Doherty	1.0	Reviewed updated liquidation analysis.	\$795.00
5/12/2025	S. Doherty	1.0	Prepared summary of Class 3 noticing parties.	\$795.00
5/14/2025	S. Doherty	1.5	Reviewed Class 3 solicitation materials.	\$1,192.50
5/15/2025	S. Doherty	1.0	Reviewed draft publication for Plan noticing purposes.	\$795.00
5/16/2025	S. Doherty	0.5	Held call with Management (D. Ly) to review transition items post-confirmation.	\$397.50
5/26/2025	S. Doherty	1.5	Revised liquidation analysis.	\$1,192.50
Task Code Total Hours and Fees		19.5		\$15,050.00
35. Employee Management/ Retention				
5/6/2025	B. Lugossy	1.5	Analyzed personnel required to complete tasks after 6/9 for wind down budget.	\$1,132.50
5/7/2025	S. Doherty	2.5	Held call with Management (D. Ly) to review wind down payroll estimates by person.	\$1,987.50
5/13/2025	S. Doherty	1.0	Prepared summary of actual PTO payouts versus budgeted estimates for corporate employees.	\$795.00
5/15/2025	B. Lugossy	1.0	Analyzed total severance, PTO and store retention bonuses paid (and to be paid) versus budgeted.	\$755.00
5/16/2025	B. Lugossy	1.0	Reviewed wind down plan and Management's final days to coordinate pivot from W-2 to 1099 employees and duties.	\$755.00
5/19/2025	B. Lugossy	1.5	Reviewed PTO expected to be paid out week ending 5/31 calculated by employee and reconciled against budget.	\$1,132.50
5/20/2025	S. Doherty	1.5	Prepared summary of post-petition PTO and statutory severance costs accrued and paid through week ending 5/17.	\$1,192.50
Task Code Total Hours and Fees		10.0		\$7,750.00
36. Operation Management				
5/1/2025	B. Lugossy	3.0	Analyzed GOB performance for 2/15 through 4/30 against forecasts upon all stores closing.	\$2,265.00

Date	Professional	Hours	Description	Fees
36. Operation Management				
5/1/2025	G. Klish	1.5	Analyzed GOB actual results through sale conclusion including GOLV.	\$667.50
5/1/2025	S. Doherty	1.5	Prepared summary of stub rent payments for week ending 5/10.	\$1,192.50
5/1/2025	S. Doherty	1.3	Prepared analysis of inventory shrink for duration of GOB sale.	\$1,033.50
5/1/2025	S. Doherty	1.0	Reviewed proposed non-merch payments for the week ending 5/10.	\$795.00
5/1/2025	E. McClure	0.5	Corresponded with F21 (J. Cha, S. Cornejo) on moving digital lease files to shared drive for data retention.	\$365.00
5/2/2025	B. Lugossy	1.5	Analyzed non-merch payment proposal for week ending 5/10.	\$1,132.50
5/2/2025	B. Lugossy	1.5	Reviewed stub rent analysis for payment week ending 5/10.	\$1,132.50
5/2/2025	E. McClure	1.5	Updated data retention tracker to reflect latest statuses of F21 and Parent Company data migrations.	\$1,095.00
5/2/2025	E. McClure	1.0	Met with Parent Company (M. Imtiaz) on status of all F21 data currently stored on Parent systems and plan for moving shared files to F21 servers.	\$730.00
5/2/2025	G. Klish	0.5	Analyzed actual GOB sales through sale conclusion.	\$222.50
5/2/2025	E. McClure	0.5	Met with F21 (J. Cha, M. Yi) to discuss plan for moving smaller data center to Parent Company data center.	\$365.00
5/5/2025	S. Doherty	1.5	Prepared summary of total GOB augment sales for purposes of calculating expected remittances to estate.	\$1,192.50
5/5/2025	E. McClure	1.0	Met with Parent Company (C. Stanford, J. Decker) and F21 (B. Sell, J. Cha) on transfer of F21 servers to Parent Company data center re: document retention.	\$730.00
5/5/2025	S. Doherty	1.0	Prepared summary of total GOB gross proceeds versus liquidator plan.	\$795.00
5/5/2025	E. McClure	0.5	Corresponded with F21 (C. Macias, M. Yi) on location of F21 HR information and how to coordinate migration to new data center.	\$365.00
5/5/2025	E. McClure	0.5	Corresponded with F21 (S. Hampton) on system used to store all F21 contracts, process for migrating to new data center.	\$365.00
5/6/2025	B. Lugossy	1.5	Analyzed non-merchandise payment proposal for week ending 5/10.	\$1,132.50

Date	Professional	Hours	Description	Fees
36. Operation Management				
5/6/2025	E. McClure	1.5	Updated licensee receivables forecast for week ending 5/9.	\$1,095.00
5/6/2025	G. Klish	1.0	Drafted reporting regarding finalized GOB sales and performance compared to forecast.	\$445.00
5/6/2025	S. Doherty	1.0	Held call with Management (D. Ly) to review non-merch payments for week ending 5/10.	\$795.00
5/6/2025	S. Doherty	1.0	Held call with Management (D. Ly) to review wind down activities.	\$795.00
5/6/2025	E. McClure	0.5	Corresponded with YCST (A. Farris) and F21 (B. Sell) on process to archive emails for directors and officers.	\$365.00
5/8/2025	S. Doherty	1.5	Reviewed estimated April percentage rent payments for stores open through 4/30.	\$1,192.50
5/8/2025	B. Lugossy	1.0	Prepared summary of all store rent information for Committee's FA.	\$755.00
5/8/2025	S. Doherty	1.0	Reviewed post-petition payables balance as of 5/7.	\$795.00
5/8/2025	E. McClure	0.5	Corresponded with F21 (C. Macias, E. Vargas) on status of migration of HR data.	\$365.00
5/9/2025	G. Klish	0.5	Corresponded with Management (A. Pena) regarding status of winding down certain operations.	\$222.50
5/9/2025	B. Lugossy	0.5	Reviewed wholesale sales through 5/3 and upcoming receivables for licensee reporting.	\$377.50
5/12/2025	S. Doherty	2.0	Prepared summary of April percentage rent payments by landlord.	\$1,590.00
5/12/2025	B. Lugossy	1.5	Analyzed payment proposal for week ending 5/17 by vendor/type and reconciled against budget.	\$1,132.50
5/12/2025	E. McClure	1.0	Participated in call with F21 (M. Guerra) and a storage company representative on potential cost overruns and insurance coverage re: document retention/storage.	\$730.00
5/12/2025	E. McClure	0.8	Corresponded with F21 (E. Vargas, M. Yi, C. Macias) on locating certain F21 HR files and moving them to new data center for data retention.	\$584.00
5/13/2025	E. McClure	1.5	Updated licensee receivables forecast week ending 5/9.	\$1,095.00
5/13/2025	S. Doherty	1.0	Prepared summary of estimated closure of bank accounts.	\$795.00
5/13/2025	E. McClure	0.5	Corresponded with Parent Company (M. Nahoopii, M. Imtiaz) regarding retention of critical F21 data.	\$365.00

Date	Professional	Hours	Description	Fees
36. Operation Management				
5/13/2025	E. McClure	0.5	Updated document retention tracker to track retention of F21 data on Parent Company systems/network.	\$365.00
5/14/2025	G. Klish	2.5	Analyzed rent payments made to a specific landlord and reconciled variances in reporting.	\$1,112.50
5/14/2025	S. Doherty	1.0	Prepared summary of April invoice from Parent Company.	\$795.00
5/14/2025	E. McClure	0.5	Corresponded with F21 (E. Tholen) on transitioning licensee contacts for continued communication following his departure.	\$365.00
5/15/2025	S. Doherty	2.0	Prepared reconciliation of landlord pre- and post-petition invoices.	\$1,590.00
5/15/2025	S. Doherty	1.5	Reviewed list of unpaid invoices from landlord.	\$1,192.50
5/16/2025	B. Lugossy	2.5	Analyzed payment proposal for week ending 5/17 by vendor and reconciled against budget.	\$1,887.50
5/16/2025	B. Lugossy	2.0	Analyzed outstanding A/P against go-forward expenses in budget from May through end of case.	\$1,510.00
5/16/2025	S. Doherty	2.0	Reviewed non-merchandise payment proposal for week ending 5/15.	\$1,590.00
5/19/2025	B. Lugossy	2.0	Analyzed reimbursement to Parent Company invoice to ensure expense types, employee retention bonuses, and IT/marketing expenses are appropriate to include in payment plan week ending 5/24.	\$1,510.00
5/19/2025	E. McClure	1.5	Updated licensees receivables forecast for week ending 5/17.	\$1,095.00
5/19/2025	B. Lugossy	1.0	Analyzed April percent rent for specific stores where prepetition rent credits existed to ensure we paid the proper amount.	\$755.00
5/19/2025	S. Doherty	1.0	Held call with Management (D. Ly) to review weekly payment run for week ending 5/17.	\$795.00
5/19/2025	S. Doherty	0.5	Reviewed post-petition payables as of week ending 5/17.	\$397.50
5/20/2025	E. McClure	1.0	Reconciled April and May cash receipts to date to determine which stores have recovered deposits and updated collection plan schedule.	\$730.00
5/20/2025	S. Doherty	1.0	Reviewed proposed post-petition payments for week ending 5/24.	\$795.00

Date	Professional	Hours	Description	Fees
36. Operation Management				
5/20/2025	E. McClure	1.0	Updated collection plan with latest status of miscellaneous asset recoveries and notes with last updated from vendors/licensees.	\$730.00
5/21/2025	G. Klish	1.0	Analyzed assets disposed at the distribution center.	\$445.00
5/21/2025	E. McClure	0.5	Corresponded with F21 (D. Ly) on payment plan for a certain customer for outstanding receivables.	\$365.00
5/21/2025	E. McClure	0.5	Corresponded with Parent Company (M. Imtiaz) on retention of F21 contracts in Parent Company-managed legal system.	\$365.00
5/21/2025	E. McClure	0.5	Prepared status update for progress on document retention efforts.	\$365.00
5/26/2025	S. Doherty	1.0	Reviewed post-petition payables as of week ending 5/31.	\$795.00
5/27/2025	B. Lugossy	1.0	Analyzed payment proposal for week ending 5/31 by vendor and reconciled against budget.	\$755.00
5/27/2025	E. McClure	0.5	Corresponded with licensees to follow-up on status of outstanding payments.	\$365.00
5/28/2025	S. Doherty	2.0	Reviewed reconciliation of pre- versus post-petition rent breakage charges.	\$1,590.00
5/29/2025	G. Klish	1.0	Prepared and distributed notice of surrender letters for the Corporate HQ and Distribution Center to the respective landlords.	\$445.00
5/29/2025	E. McClure	0.8	Drafted lease surrender letter for distribution center effective 5/31.	\$584.00
5/29/2025	E. McClure	0.5	Corresponded with F21 (P. Downey, J. Cha) on logistics of exiting distribution center by 5/31 and turning keys over to landlord.	\$365.00
5/29/2025	E. McClure	0.5	Corresponded with YCST (A. Lee, A. Faris) on timing of exit for distribution center and hand-off of keys to landlord.	\$365.00
5/30/2025	G. Klish	1.5	Analyzed expenses and cash outflow related to breakpoint rent for certain locations.	\$667.50
5/30/2025	G. Klish	1.5	Analyzed leases and amendments for certain locations related to breakpoint rent.	\$667.50
5/30/2025	B. Lugossy	1.0	Analyzed payment proposal for week ending 6/6 to determine vendors and amounts to pay.	\$755.00
5/30/2025	S. Doherty	1.0	Reviewed proposed expense payments for week ending 6/7.	\$795.00

Date	Professional	Hours	Description	Fees
36. Operation Management				
5/30/2025	B. Lugossy	1.0	Reviewed specific property leases regarding breakpoint rent to evaluate asserted amounts owed for pre- and post-petition rent incurred.	\$755.00
Task Code Total Hours and Fees		78.9		\$56,729.00
37. Vendor Management				
5/1/2025	E. McClure	1.5	Reviewed updated utility deposit tracker based on new Engie payment report to identify accounts we can request refund for immediately.	\$1,095.00
5/2/2025	S. Doherty	2.0	Prepared summary of liquidator invoices received post-petition.	\$1,590.00
5/2/2025	G. Klish	1.5	Called various retail utility providers re: disconnection of services.	\$667.50
5/2/2025	E. McClure	1.5	Reconciled final invoices for certain order to determine full amount billed and all inventory shipped from distribution center.	\$1,095.00
5/2/2025	G. Klish	1.0	Analyzed electricity and internet expenses related to services provided at the headquarters, distribution center, and retail locations.	\$445.00
5/2/2025	G. Klish	1.0	Continued to call various retail utility providers re: disconnection of services.	\$445.00
5/5/2025	G. Klish	2.0	Called numerous utility providers regarding account closures for March and April store closures.	\$890.00
5/5/2025	B. Lugossy	1.5	Analyzed liquidation fees associated with total GOB sale process.	\$1,132.50
5/5/2025	B. Lugossy	1.0	Reviewed utility account status for stores that closed 3/31 and 4/30.	\$755.00
5/5/2025	G. Klish	1.0	Sent follow up emails to utility providers regarding account closures for March and April store closures and credit balance reimbursements.	\$445.00
5/5/2025	E. McClure	0.5	Corresponded with a storage company representative on making payments for pick-up service of documents from distribution center.	\$365.00
5/5/2025	E. McClure	0.5	Corresponded with F21 (S. Hampton) on vendor contacts for demand letters.	\$365.00
5/5/2025	S. Doherty	0.5	Reviewed final invoice from liquidator.	\$397.50
5/6/2025	G. Klish	2.5	Called various utility providers regarding account closures for March and April store closures.	\$1,112.50

Date	Professional	Hours	Description	Fees
37. Vendor Management				
5/6/2025	B. Lugossy	1.0	Reviewed certain consignment vendor's contract for language regarding purchased FF&E.	\$755.00
5/6/2025	S. Doherty	1.0	Reviewed consignment vendor agreement to assess exposure on fixture disposition.	\$795.00
5/6/2025	S. Doherty	0.5	Held call with representative for a telecom provider to discuss account closure process.	\$397.50
5/6/2025	B. Lugossy	0.5	Reviewed A/P and near-term bills for specific telecom vendor to ensure correct treatment of March and April store closures.	\$377.50
5/6/2025	G. Klish	0.5	Sent follow-up emails to utility providers regarding account closures for March and April store closures.	\$222.50
5/7/2025	G. Klish	2.5	Communicated with utility providers via phone calls and emails to follow-up on stoppage of utility services and reimbursement of outstanding credit balances.	\$1,112.50
5/7/2025	E. McClure	1.5	Analyzed stores which have closed utility accounts to provide list to Engie for immediate deposit recovery.	\$1,095.00
5/7/2025	E. McClure	1.5	Met with F21 (S. Hampton) to review agreements for vendor contacts re: demand letters for prepaid balances.	\$1,095.00
5/7/2025	S. Doherty	1.5	Updated professional fee forecast with actual accruals through week ending 5/3.	\$1,192.50
5/7/2025	S. Doherty	1.2	Prepared summary of outstanding prepaid deposits as of 4/30/25.	\$954.00
5/8/2025	E. McClure	0.5	Corresponded with F21 (S. Hampton) on status of vendor demand letters.	\$365.00
5/12/2025	B. Lugossy	3.0	Analyzed specific vendor's A/P to dispute owed amounts.	\$2,265.00
5/12/2025	G. Klish	2.0	Called utility service providers to schedule disconnection of services for closed retail locations.	\$890.00
5/12/2025	S. Doherty	1.0	Reviewed list of outstanding diligence items related to OCP reporting.	\$795.00
5/12/2025	S. Doherty	1.0	Reviewed summary of status of utility account closures.	\$795.00
5/12/2025	E. McClure	0.8	Drafted email for vendor demand letters to be sent by F21 (S. Hampton).	\$584.00
5/12/2025	E. McClure	0.5	Corresponded with Parent Company (P. Fennema) on the vendor information for Catalyst managed contracts which F21 OpCo has prepaid balances with.	\$365.00

Date	Professional	Hours	Description	Fees
37. Vendor Management				
5/13/2025	G. Klish	1.5	Analyzed invoices received from a specific utility provider for pre- and post-petition amounts charged.	\$667.50
5/13/2025	B. Lugossy	1.5	Reconciled GOB sales against liquidator agreement to determine incentive payments.	\$1,132.50
5/13/2025	B. Lugossy	1.0	Analyzed professional fees reconciliation versus escrow funding to date.	\$755.00
5/13/2025	B. Lugossy	1.0	Analyzed telecommunication vendor invoices to reject/accept payments for closed stores (Apr / May invoices).	\$755.00
5/13/2025	E. McClure	1.0	Drafted and sent emails to vendors for demand of payment of owed prepaid balances.	\$730.00
5/13/2025	S. Doherty	1.0	Prepared summary of April fees for the Debtors' and Committee's advisors.	\$795.00
5/14/2025	G. Klish	2.0	Analyzed invoiced amounts from a telecommunications provider for retail stores, including amounts charged pre- and post-store closure and petition date.	\$890.00
5/14/2025	E. McClure	1.9	Developed schedule for remaining stores which need to close utility bond accounts and calculated pro-rated premium refund.	\$1,387.00
5/14/2025	S. Doherty	1.5	Reviewed summary of utility deposits related to account closures.	\$1,192.50
5/14/2025	G. Klish	1.0	Analyzed outstanding deposits and surety bond for various utility providers.	\$445.00
5/14/2025	B. Lugossy	1.0	Analyzed specific store vendor's A/P against store closure list to determine payment versus claim amount.	\$755.00
5/14/2025	E. McClure	1.0	Prepared demand and settlement letter for a certain vendor.	\$730.00
5/14/2025	E. McClure	1.0	Reconciled customs bond premium refund based on effective termination date and active period.	\$730.00
5/14/2025	G. Klish	1.0	Reviewed current status of utility account closures with utility aggregator representative and discussed next steps.	\$445.00
5/14/2025	E. McClure	0.5	Corresponded with F21 (K. Zhen, D. Ly) on timing of termination of tax service and process for recovering prepaid balance with a certain vendor.	\$365.00
5/14/2025	E. McClure	0.5	Met with F21 (D. Ly) and utility aggregator regarding status of utility bond recovery and account closures.	\$365.00

Date	Professional	Hours	Description	Fees
37. Vendor Management				
5/15/2025	G. Klish	2.5	Revised by-vendor forecast for wind down period budget based on latest contract rejection notice.	\$1,112.50
5/15/2025	E. McClure	1.8	Reviewed a vendor's MSA for refund policy and researched legal treatment of unamortized prepaid balances under bankruptcy law.	\$1,314.00
5/15/2025	E. McClure	1.0	Drafted response to a certain vendor to convey legal basis for demanding refund for prepaid services.	\$730.00
5/15/2025	E. McClure	0.8	Developed prepaid amortization exhibit for vendor demand letter.	\$584.00
5/15/2025	G. Klish	0.5	Analyzed the Debtors' and Committee's advisors' professional fee estimates to date.	\$222.50
5/15/2025	E. McClure	0.5	Corresponded with YCST (A. Faris) to review and update response email vendor regarding refund for prepaid services.	\$365.00
5/16/2025	G. Klish	1.5	Analyzed payments and outstanding balances with utility providers related to outstanding surety bond.	\$667.50
5/16/2025	E. McClure	1.5	Reviewed utility aggregator's status for recovery of utility deposits and updated their schedule per F21 records of closed accounts and deposits outstanding.	\$1,095.00
5/16/2025	B. Lugossy	0.5	Analyzed specific vendor invoices versus paid for April and May store closures to determine amount correct owed for services actually incurred.	\$377.50
5/16/2025	G. Klish	0.5	Discussed utility aggregator reporting with Management (A. Pena).	\$222.50
5/19/2025	G. Klish	2.0	Revised analysis for cash outflows for utility expenses based on updated reporting receiving from Management (A. Pena).	\$890.00
5/19/2025	G. Klish	1.5	Analyzed cash outflows for utility expenses compared to forecast for week ending 4/18 based on reporting received from Management (A. Pena).	\$667.50
5/19/2025	E. McClure	1.5	Extracted and analyzed utility aggregator payment data from aggregator's platform to determine last payment date for stores with surety bonds.	\$1,095.00
5/19/2025	E. McClure	1.5	Extracted utility aggregator account open/close date to determine final bill generated date and created schedule to show closed accounts re: close out of surety bonds.	\$1,095.00
5/19/2025	S. Doherty	1.5	Prepared reconciliation of invoices accrued, paid, and open from liquidation consultant.	\$1,192.50

Date	Professional	Hours	Description	Fees
37. Vendor Management				
5/19/2025	G. Klish	1.0	Analyzed telecommunication expenses for a provider at retail locations.	\$445.00
5/19/2025	S. Doherty	1.0	Prepared updated professional fee forecast with actual accruals through week ending 5/17.	\$795.00
5/19/2025	S. Doherty	1.0	Reviewed status utility account closures as of week ending 5/17.	\$795.00
5/19/2025	E. McClure	0.8	Met with F21 (D. Ly) and utility aggregator to review status of utility bond recovery and account closures.	\$584.00
5/19/2025	E. McClure	0.5	Corresponded with Marsh (S. Cibulka) on documentation requirements for closing out surety bond accounts.	\$365.00
5/20/2025	G. Klish	1.5	Analyzed May invoices received from a telecommunications provider.	\$667.50
5/20/2025	B. Lugossy	1.2	Analyzed invoices and amounts owed to a specific vendor in order to determine appropriate path forward and proper amounts to pay.	\$906.00
5/20/2025	E. McClure	0.8	Developed schedule to track status of recovered refunds and F21 status of confirmed receipt.	\$584.00
5/20/2025	E. McClure	0.5	Corresponded with a storage company representative on paying additional invoices related to cost overruns.	\$365.00
5/20/2025	E. McClure	0.5	Corresponded with F21 (H. La, N. Estrada) on confirming cash receipt of refunds from utility aggregator in cash transaction detail.	\$365.00
5/20/2025	E. McClure	0.5	Corresponded with utility aggregator on stores with recovered utility deposits for and refunded to OpCo.	\$365.00
5/20/2025	G. Klish	0.5	Reviewed April invoices received from a telecommunications provider.	\$222.50
5/20/2025	B. Lugossy	0.3	Updated vendor analysis of potential preference payments to show any Parent-level overlap.	\$226.50
5/21/2025	G. Klish	1.5	Analyzed professional fees billed and estimated amounts from filing to week ending 4/18.	\$667.50
5/21/2025	E. McClure	0.5	Corresponded with F21 (D. Ly) on additional utility deposit receipts and updated tracker.	\$365.00
5/21/2025	E. McClure	0.5	Corresponded with F21 (K. Zhen, J. Cha) on contracts terms with a certain vendor on refund of prepaid balances.	\$365.00
5/21/2025	E. McClure	0.5	Corresponded with Marsh (P. Beelman) on cancellation of utility bonds.	\$365.00

Date	Professional	Hours	Description	Fees
37. Vendor Management				
5/21/2025	G. Klish	0.5	Reviewed latest professional fee estimates received from various firms.	\$222.50
5/22/2025	G. Klish	1.5	Revised analysis for cash spent for utility expenses based on updated reporting received from Management (A. Pena).	\$667.50
5/26/2025	S. Doherty	1.0	Reviewed actual professional fees incurred through April versus forecast.	\$795.00
5/27/2025	G. Klish	1.0	Analyzed application of pre- and post-petition expenses and outstanding deposits for a utility vendor.	\$445.00
5/27/2025	E. McClure	0.5	Corresponded with F21 (J. Cha) regarding nature of prepayment with vendor and refundability under bankruptcy law.	\$365.00
5/27/2025	E. McClure	0.5	Corresponded with F21 (K. Zhen, D. Ly) on recovering prepaid balance with a vendor.	\$365.00
5/27/2025	E. McClure	0.5	Corresponded with F21 (L. Tranquilla) and Marsh (M. Massey) on retention of Marsh forensic accounting services for cyber insurance claim.	\$365.00
5/28/2025	G. Klish	2.0	Analyzed pre- and post-petition expenses accrued for utility providers based on reporting received from Management (A. Pena).	\$890.00
5/28/2025	E. McClure	0.5	Corresponded with utility aggregator regarding report showing latest status of utility deposit recoveries.	\$365.00
5/29/2025	G. Klish	2.0	Analyzed professional fees accrued, paid, and outstanding retainer and escrow balances.	\$890.00
5/29/2025	G. Klish	1.5	Prepared summary reporting on professional fees related analysis.	\$667.50
5/29/2025	E. McClure	0.5	Corresponded with YCST (A. Faris) on potential for demanding refund of prepaid balance under bankruptcy law for certain vendor.	\$365.00
5/29/2025	E. McClure	0.5	Reviewed vendor MSA to determine applicable renewal refund policy.	\$365.00
5/29/2025	E. McClure	0.5	Updated surety bond tracker for closed utility accounts to determine bonds which can be closed out with guarantor.	\$365.00
Task Code Total Hours and Fees		102.1		\$64,206.00
39. Overseas/Foreign Entity Proceedings				

Date	Professional	Hours	Description	Fees
39. Overseas/Foreign Entity Proceedings				
5/1/2025	E. McClure	1.1	Met with F21 (E. Tholen) to discuss go-forward collection strategy for certain international licensees.	\$803.00
5/2/2025	E. McClure	1.5	Developed collections plan schedule for latest status of international licensees.	\$1,095.00
5/2/2025	E. McClure	0.5	Corresponded with F21 (E. Tholen) on payment process for certain international licensees.	\$365.00
5/9/2025	E. McClure	1.0	Met with F21 (E. Tholen) on status of certain international delinquencies and a receivables settlement.	\$730.00
5/9/2025	E. McClure	1.0	Met with F21 (M. Dai) to review wind down status of certain foreign warehouse.	\$730.00
5/12/2025	E. McClure	0.8	Met with F21 (E. Tholen) on transition plan after his departure re: international operations wind down.	\$584.00
5/12/2025	E. McClure	0.5	Corresponded with F21 (M. Dai) on status of wind down of certain international warehouse.	\$365.00
5/15/2025	E. McClure	1.2	Reconciled certain international receivables to determine if certain liquidated inventory was transferred.	\$876.00
5/16/2025	E. McClure	0.5	Corresponded with a certain foreign licensee on process for expediting payment on outstanding receivables.	\$365.00
5/16/2025	E. McClure	0.5	Corresponded with a foreign licensee on process for expediting payment on outstanding receivables.	\$365.00
5/16/2025	E. McClure	0.5	Corresponded with certain international licensee on process for expediting payment on outstanding receivables.	\$365.00
5/19/2025	E. McClure	1.0	Reconciled invoices for international licensee to determine past due amounts based on new payment terms.	\$730.00
5/19/2025	E. McClure	0.5	Corresponded with F21 (A. Ji, H. Kim) on updating due dates on A/R statements and invoices for international licensee.	\$365.00
5/19/2025	E. McClure	0.5	Corresponded with foreign licensee to communicate updated due dates for invoices post 3/1.	\$365.00
5/20/2025	E. McClure	1.0	Reconciled a certain international licensee's invoices to determine updated due dates based on discounted merch terms.	\$730.00
5/20/2025	E. McClure	0.5	Corresponded with certain international licensee to determine timing of final payments.	\$365.00

Date	Professional	Hours	Description	Fees
39. Overseas/Foreign Entity Proceedings				
5/20/2025	E. McClure	0.5	Corresponded with F21 (H. Kim, A. Ji) on updating A/R statements for distribution to international licensee.	\$365.00
5/21/2025	E. McClure	2.0	Reviewed all outstanding invoices for international licensees and updated schedule for remaining invoices which need update payment terms.	\$1,460.00
5/21/2025	E. McClure	0.5	Corresponded with a certain international licensee regarding payment plan for outstanding invoices.	\$365.00
5/21/2025	E. McClure	0.5	Corresponded with F21 (H. Kim) on outreach to licensees to notify them of updated due dates on invoices.	\$365.00
5/27/2025	E. McClure	0.5	Corresponded with F21(H. Kim, D. Ly) to determine A/R write-offs for uncollectible foreign licensee receivables.	\$365.00
5/27/2025	E. McClure	0.5	Corresponded with international licensee to determine forecast for remaining payments and remittance details for processing payments.	\$365.00
5/28/2025	E. McClure	0.5	Corresponded with F21 (D. Ly, R. Shi) on status of certain foreign operations wind down and tax clearance approval from government.	\$365.00
5/29/2025	E. McClure	0.5	Corresponded with international licensees on payment updates for outstanding balances.	\$365.00
Task Code Total Hours and Fees		18.1		\$13,213.00
Total Hours and Fees		580.1		\$386,329.50

F21 OpCo, LLC, et al.**Exhibit D: Expenses By Category****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Expense Category	Amount
01. Airfare	\$16,683.36
04. Taxi	\$4,611.85
09. Hotel/Lodging	\$24,957.99
10. Meals	\$6,721.81
11. Telephone, Fax and Internet	\$37.00
Total Expenses for the Period 5/1/2025 through 5/31/2025	\$53,012.01

F21 OpCo, LLC, et al.**Exhibit E: Expense Detail****Berkeley Research Group, LLC**

For the Period 5/1/2025 through 5/31/2025

Date	Professional	Amount	Description
01. Airfare			
5/1/2025	G. Klish	\$572.48	One-way airfare for BRG (G. Klish) from Chicago - LA on 4/13 for F21 client meetings.
5/1/2025	G. Klish	\$572.48	One-way airfare for BRG (G. Klish) from Chicago - LA on 4/21 for F21 client meetings.
5/1/2025	G. Klish	\$505.48	One-way airfare for BRG (G. Klish) from LA - Chicago on 4/16 following F21 client meetings.
5/1/2025	G. Klish	\$750.00	One-way airfare for BRG (G. Klish) from LA - NYC on 4/24 following F21 client meetings.
5/1/2025	G. Klish	\$750.00	One-way airfare for BRG (G. Klish) from LA - NYC on 5/1 for F21 client meetings.
5/1/2025	G. Klish	\$750.00	One-way airfare for BRG (G. Klish) from NYC - LA on 4/28 for F21 client meetings.
5/1/2025	G. Klish	\$484.48	One-way airfare for BRG (G. Klish) from NYC - LA on 4/6 for F21 client meetings.
5/1/2025	B. Lugossy	\$750.00	One-way airfare on 4/28 for BRG (B. Lugossy) from Boston to Los Angeles for client visit.
5/1/2025	B. Lugossy	\$750.00	One-way airfare on 5/1 for BRG (B. Lugossy) from Los Angeles to Boston following client visit.
5/1/2025	E. McClure	\$1,100.00	Round-trip airfare for BRG (E. McClure) on 4/14 - 4/17 from BOS to LAX for client meetings.
5/1/2025	E. McClure	\$1,100.00	Round-trip airfare for BRG (E. McClure) on 4/21 - 5/2 from BOS to LAX for client meetings.
5/1/2025	E. McClure	\$1,100.00	Round-trip airfare for BRG (E. McClure) on 4/7 - 4/10 from BOS to LAX for client meetings.
5/1/2025	B. Lugossy	\$1,100.00	Round-trip airfare on 4/14 - 4/24 between Boston and Los Angeles.
5/1/2025	B. Lugossy	\$673.97	Round-trip airfare on 4/17 - 4/20 between Los Angeles and San Diego.
5/4/2025	G. Klish	\$644.49	One-way airfare for BRG (G. Klish) from NYC - LA on 5/4 for F21 client meetings.

Date	Professional	Amount	Description
01. Airfare			
5/4/2025	B. Lugossy	\$750.00	One-way airfare on 5/4 for BRG (B. Lugossy) from Boston to Los Angeles for client visit.
5/5/2025	S. Doherty	\$750.00	One-way airfare for BRG (S. Doherty) on 5/5 from Boston to Los Angeles for client meetings.
5/5/2025	E. McClure	\$1,100.00	Round-trip airfare for BRG (E. McClure) on 5/5 - 5/9 from BOS to LAX for client meetings.
5/8/2025	G. Klish	\$673.49	One-way airfare for BRG (G. Klish) from NYC - LA on 5/8 following F21 client meetings.
5/9/2025	B. Lugossy	\$750.00	One-way airfare on 5/9 for BRG (B. Lugossy) from Los Angeles to Boston following client visit.
5/9/2025	M. Brown	\$750.00	One-way airfare on 5/9 for BRG (M. Brown) from LAX to JFK.
5/11/2025	S. Doherty	\$306.49	Forever 21's portion of one-way airfare for BRG (S. Doherty) on 5/11 from Los Angeles to Boston following client meetings.
Expense Category Total		\$16,683.36	
04. Taxi			
5/1/2025	G. Klish	\$90.00	Taxi on 4/13 for BRG (G. Klish) from home to airport for flight to LA for F21 client meetings.
5/1/2025	G. Klish	\$47.68	Taxi on 4/13 for BRG (G. Klish) from LAX to hotel while traveling for F21 client meetings.
5/1/2025	B. Lugossy	\$26.92	Taxi on 4/14 for BRG (B. Lugossy) from home to BOS airport for travel to client.
5/1/2025	B. Lugossy	\$90.00	Taxi on 4/14 for BRG (B. Lugossy) from LAX to hotel while traveling for client visit.
5/1/2025	E. McClure	\$22.99	Taxi on 4/14 for BRG (E. McClure) from home to Boston for flight to client meetings in LA.
5/1/2025	E. McClure	\$32.77	Taxi on 4/14 for BRG (E. McClure) from LAX to hotel.
5/1/2025	B. Lugossy	\$110.00	Taxi on 4/15 from the F21 office to hotel for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure, S. Doherty).
5/1/2025	G. Klish	\$110.00	Taxi on 4/15 from the hotel to the client's office for BRG (G. Klish, S. Doherty, E. McClure, B. Lugossy M. Brown).
5/1/2025	E. McClure	\$92.17	Taxi on 4/16 for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure, S. Doherty) from the hotel to the client's office.
5/1/2025	E. McClure	\$40.32	Taxi on 4/16 for BRG (E. McClure, B. Lugossy) from dinner to the hotel.

Date	Professional	Amount	Description
04. Taxi			
5/1/2025	E. McClure	\$40.31	Taxi on 4/16 for BRG (E. McClure, B. Lugossy) from the hotel to the dinner.
5/1/2025	G. Klish	\$80.66	Taxi on 4/16 for BRG (G. Klish) from client's office to LAX for flight home following F21 client meetings.
5/1/2025	E. McClure	\$29.32	Taxi on 4/17 for BRG (E. McClure) home from the Boston airport.
5/1/2025	E. McClure	\$59.85	Taxi on 4/17 for BRG (E. McClure, B. Lugossy) from the hotel to LAX.
5/1/2025	E. McClure	\$25.43	Taxi on 4/21 for BRG (E. McClure) from home to Boston for flight to client meetings in LA.
5/1/2025	G. Klish	\$43.03	Taxi on 4/21 for BRG (G. Klish) from home to airport for flight to LA for F21 client meetings.
5/1/2025	G. Klish	\$52.48	Taxi on 4/21 for BRG (G. Klish) from LAX to hotel while traveling for F21 client meetings.
5/1/2025	G. Klish	\$9.80	Taxi on 4/22 for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure) from dinner back to hotel while in LA for client meetings.
5/1/2025	G. Klish	\$9.80	Taxi on 4/22 for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure) from hotel to dinner while in LA for client meetings.
5/1/2025	G. Klish	\$110.00	Taxi on 4/22 for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure) from hotel to the client's office while in LA for client meetings.
5/1/2025	E. McClure	\$49.73	Taxi on 4/22 for BRG (E. McClure, M. Brown, G. Klish, B. Lugossy) from the client's office to the hotel.
5/1/2025	G. Klish	\$9.80	Taxi on 4/23 for BRG (B. Lugossy, M. Brown, E. McClure, G. Klish) from dinner back to hotel while in LA for client meetings.
5/1/2025	G. Klish	\$9.80	Taxi on 4/23 for BRG (B. Lugossy, M. Brown, E. McClure, G. Klish) from hotel to dinner while in LA for client meetings.
5/1/2025	B. Lugossy	\$110.00	Taxi on 4/23 for BRG (B. Lugossy, M. Brown, E. McClure, G. Klish) from office to hotel.
5/1/2025	E. McClure	\$110.00	Taxi on 4/23 for BRG (E. McClure, M. Brown, G. Klish, B. Lugossy) from the hotel to the client's office.
5/1/2025	G. Klish	\$90.00	Taxi on 4/24 for BRG (G. Klish) from client's office to LAX for flight home following F21 client meetings.
5/1/2025	G. Klish	\$90.00	Taxi on 4/24 for BRG (G. Klish) home from the airport following F21 client meetings.

Date	Professional	Amount	Description
04. Taxi			
5/1/2025	E. McClure	\$35.55	Taxi on 4/27 for BRG (E. McClure) from LAX to the hotel.
5/1/2025	B. Lugossy	\$19.95	Taxi on 4/28 for BRG (B. Lugossy) from home to BOS airport for travel to client.
5/1/2025	B. Lugossy	\$90.00	Taxi on 4/28 for BRG (B. Lugossy) from LAX to hotel while traveling for client visit.
5/1/2025	G. Klish	\$90.00	Taxi on 4/28 for BRG (G. Klish) from home to airport for flight to LA for F21 client meetings.
5/1/2025	G. Klish	\$48.70	Taxi on 4/28 for BRG (G. Klish) from LAX to hotel while traveling for F21 client meetings.
5/1/2025	G. Klish	\$9.80	Taxi on 4/28 for BRG (G. Klish, B. Lugossy, S. Doherty) from hotel to dinner while in LA for client meetings.
5/1/2025	G. Klish	\$10.26	Taxi on 4/29 BRG (G. Klish, S. Doherty, B. Lugossy, M. Brown, E. McClure) from hotel to dinner while in LA for client meetings.
5/1/2025	G. Klish	\$110.00	Taxi on 4/29 BRG (G. Klish, S. Doherty, B. Lugossy, M. Brown, E. McClure) from hotel to the client's office while in LA for client meetings.
5/1/2025	G. Klish	\$35.98	Taxi on 4/29 for BRG (G. Klish, S. Doherty, B. Lugossy, M. Brown, E. McClure) from dinner back to hotel while in LA for client meetings.
5/1/2025	S. Doherty	\$110.00	Taxi on 4/29 for BRG (S. Doherty, B. Lugossy, M. Brown, G. Klish, E. McClure) from client office to hotel.
5/1/2025	E. McClure	\$9.86	Taxi on 4/30 for BRG (E. McClure, G. Klish) from hotel to dinner.
5/1/2025	S. Doherty	\$16.94	Taxi on 4/30 for BRG (S. Doherty, E. McClure, G. Klish, B. Lugossy, M. Brown) from dinner back to the hotel.
5/1/2025	S. Doherty	\$10.65	Taxi on 4/30 for BRG (S. Doherty, M. Brown, B. Lugossy) from hotel to dinner.
5/1/2025	E. McClure	\$19.73	Taxi on 4/7 for BRG (E. McClure) from home to Boston for flight to client meetings in LA.
5/1/2025	E. McClure	\$52.08	Taxi on 4/7 for BRG (E. McClure) from LAX to hotel.
5/1/2025	E. McClure	\$29.60	Taxi on 4/7 for BRG (E. McClure) home from the Boston airport.
5/1/2025	B. Lugossy	\$28.12	Taxi on 5/1 for BRG (B. Lugossy) home from the Boston airport following travel for client meetings.
5/1/2025	B. Lugossy	\$110.00	Taxi on 5/1 for BRG (B. Lugossy, G. Klish) from client office to LAX for flight home.

Date	Professional	Amount	Description
04. Taxi			
5/1/2025	E. McClure	\$55.31	Taxi on 5/1 for BRG (E. McClure) from the hotel to LAX.
5/1/2025	E. McClure	\$27.50	Taxi on 5/1 for BRG (E. McClure) home from the Boston airport.
5/1/2025	G. Klish	\$90.00	Taxi on 5/1 for BRG (G. Klish) home from JFK following travel for F21 client meetings.
5/1/2025	S. Doherty	\$90.00	Taxi on 5/1 for BRG (S. Doherty) home from Boston airport after traveling for client meetings.
5/4/2025	B. Lugossy	\$20.93	Taxi on 5/4 for BRG (B. Lugossy) from home to BOS airport for travel to client.
5/4/2025	B. Lugossy	\$90.00	Taxi on 5/4 for BRG (B. Lugossy) from LAX to hotel while traveling for client visit.
5/4/2025	G. Klish	\$90.00	Taxi on 5/4 for BRG (G. Klish) from home to airport for flight to LA for F21 client meetings.
5/4/2025	G. Klish	\$53.27	Taxi on 5/4 for BRG (G. Klish) from LAX to hotel while traveling for F21 client meetings.
5/4/2025	G. Klish	\$9.80	Taxi on 5/4 for BRG (G. Klish, B. Lugossy) from hotel to dinner while in LA for client meetings.
5/5/2025	E. McClure	\$61.62	Taxi on 5/5 for BRG (E. McClure) from home to the Boston airport.
5/5/2025	E. McClure	\$69.61	Taxi on 5/5 for BRG (E. McClure) from LAX to hotel.
5/5/2025	S. Doherty	\$90.00	Taxi on 5/5 for BRG (S. Doherty) from home to Boston airport for travel to client office in Los Angeles.
5/5/2025	S. Doherty	\$90.00	Taxi on 5/5 for BRG (S. Doherty) from LAX to the hotel.
5/5/2025	G. Klish	\$11.96	Taxi on 5/5 from dinner back to hotel while in LA for client meetings.
5/5/2025	G. Klish	\$10.99	Taxi on 5/5 from hotel to dinner while in LA for client meetings.
5/6/2025	E. McClure	\$21.87	Taxi on 5/6 for BRG (E. McClure, M. Brown, B. Lugossy) from dinner to hotel.
5/6/2025	G. Klish	\$110.00	Taxi on 5/6 for BRG (G. Klish, M. Brown, E. McClure, S. Doherty, B. Lugossy) from hotel to the client's office while in LA for client meetings.
5/6/2025	G. Klish	\$110.00	Taxi on 5/6 for BRG (G. Klish, M. Brown, E. McClure, S. Doherty, B. Lugossy) from office back to the hotel while in LA for client meetings.

Date	Professional	Amount	Description
04. Taxi			
5/6/2025	G. Klish	\$9.80	Taxi on 5/6 for BRG (G. Klish, S. Doherty) from dinner back to hotel while in LA for client meetings.
5/6/2025	G. Klish	\$9.80	Taxi on 5/6 for BRG (G. Klish, S. Doherty) from hotel to dinner while in LA for client meetings.
5/6/2025	M. Brown	\$23.41	Taxi on 5/6 for BRG (M. Brown, E. McClure, B. Lugossy) from hotel to dinner.
5/7/2025	G. Klish	\$21.64	Taxi on 5/7 for BRG (G. Klish, E. McClure) from dinner back to hotel while in LA for client meetings.
5/7/2025	G. Klish	\$35.98	Taxi on 5/7 for BRG (G. Klish, E. McClure) from hotel to dinner while in LA for client meetings.
5/7/2025	S. Doherty	\$48.85	Taxi on 5/7 for BRG (S. Doherty, B. Lugossy, M. Brown) from dinner to hotel.
5/7/2025	S. Doherty	\$35.98	Taxi on 5/7 for BRG (S. Doherty, B. Lugossy, M. Brown) from hotel to dinner.
5/7/2025	E. McClure	\$105.53	Taxi on 5/7 for BRG (S. Doherty, G. Klish, B. Lugossy, E. McClure, M. Brown) from client's office to hotel.
5/7/2025	S. Doherty	\$110.00	Taxi on 5/7 for BRG (S. Doherty, G. Klish, B. Lugossy, E. McClure, M. Brown) from the hotel to the client office.
5/8/2025	B. Lugossy	\$56.48	Taxi on 5/8 BRG (M. Brown, B. Lugossy, S. Doherty, E. McClure) from restaurant to hotel.
5/8/2025	G. Klish	\$90.00	Taxi on 5/8 for BRG (G. Klish) from client's office to LAX for flight home following F21 client meetings.
5/8/2025	G. Klish	\$90.00	Taxi on 5/8 for BRG (G. Klish) home from the airport following travel for F21 client meetings.
5/8/2025	B. Lugossy	\$60.83	Taxi on 5/8 for BRG (M. Brown, B. Lugossy, S. Doherty, E. McClure) from hotel to dinner.
5/9/2025	B. Lugossy	\$90.00	Taxi on 5/9 for BRG (B. Lugossy) from the airport to home.
5/9/2025	E. McClure	\$24.52	Taxi on 5/9 for BRG (E. McClure) from hotel to LAX.
5/9/2025	M. Brown	\$90.00	Taxi on 5/9 for BRG (M. Brown) from BOS to home.
5/9/2025	M. Brown	\$86.09	Taxi on 5/9 for BRG (M. Brown) from hotel to LAX.
5/11/2025	S. Doherty	\$90.00	Taxi on 5/11 for BRG (S. Doherty) home from Boston airport after traveling for client meetings.
Expense Category Total		\$4,611.85	

Date	Professional	Amount	Description
09. Hotel/Lodging			
5/1/2025	E. McClure	\$1,800.00	Four-night hotel stay for BRG (E. McClure) from 4/27 - 5/1 in LA for client meetings.
5/1/2025	E. McClure	\$1,350.00	Three-night hotel stay for BRG (E. McClure) from 4/14 - 4/17 in LA for client meetings.
5/1/2025	E. McClure	\$1,350.00	Three-night hotel stay for BRG (E. McClure) from 4/21 - 4/24 in LA for client meetings.
5/1/2025	E. McClure	\$1,350.00	Three-night hotel stay for BRG (E. McClure) from 4/7 - 4/10 in LA for client meetings.
5/1/2025	S. Doherty	\$1,350.00	Three-night hotel stay from 4/28 - 5/1 for BRG (S. Doherty) while in Los Angeles for client meetings.
5/1/2025	G. Klish	\$1,350.00	Three-night hotel stay in LA for BRG (G. Klish) from 4/21 - 4/24 for F21 client meetings.
5/1/2025	G. Klish	\$1,350.00	Three-night hotel stay in LA for BRG (G. Klish) from 4/28 - 5/1 for F21 client meetings.
5/1/2025	B. Lugossy	\$1,350.00	Three-night hotel stay in Los Angeles for BRG (B. Lugossy) from 4/14 - 4/17.
5/1/2025	B. Lugossy	\$1,350.00	Three-night hotel stay in Los Angeles for BRG (B. Lugossy) from 4/20 - 4/24.
5/1/2025	B. Lugossy	\$1,350.00	Three-night hotel stay in Los Angeles for BRG (B. Lugossy) from 4/28 - 5/1.
5/3/2025	M. Brown	\$2,700.00	Six-night hotel stay for BRG (M. Brown) from 4/27 - 5/3 in LA.
5/8/2025	B. Lugossy	\$1,800.00	Four-night hotel stay in Los Angeles for BRG (B. Lugossy) from 5/4 - 5/8.
5/8/2025	E. McClure	\$1,350.00	Three-night hotel stay for BRG (E. McClure) from 5/5 - 5/8 in LA for client meetings.
5/8/2025	S. Doherty	\$1,350.00	Three-night hotel stay from 5/5 - 5/8 for BRG (S. Doherty) while in Los Angeles for client meetings.
5/8/2025	G. Klish	\$1,350.00	Three-night hotel stay in LA for BRG (G. Klish) from 5/4 - 5/8 for F21 client meetings.
5/9/2025	M. Brown	\$2,250.00	Five-night hotel stay for BRG (M. Brown) from 5/4 - 5/9 in LA.
5/9/2025	E. McClure	\$207.99	One-night hotel stay for BRG (E. McClure) from 5/8- 5/9 in LA for client meetings.
Expense Category Total		\$24,957.99	
10. Meals			

Date	Professional	Amount	Description
10. Meals			
5/1/2025	E. McClure	\$15.40	Breakfast on 4/10 for BRG (E. McClure) while in LA.
5/1/2025	B. Lugossy	\$30.00	Breakfast on 4/14 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$13.90	Breakfast on 4/14 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$60.00	Breakfast on 4/14 for BRG (G. Klish, S. Doherty) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$26.04	Breakfast on 4/15 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$23.25	Breakfast on 4/15 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$26.08	Breakfast on 4/21 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$13.90	Breakfast on 4/21 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$30.00	Breakfast on 4/21 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$30.00	Breakfast on 4/22 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$25.24	Breakfast on 4/22 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$12.00	Breakfast on 4/22 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$28.63	Breakfast on 4/23 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$30.00	Breakfast on 4/23 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$30.00	Breakfast on 4/23 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$30.00	Breakfast on 4/24 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$30.00	Breakfast on 4/24 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$60.00	Breakfast on 4/24 for BRG (G. Klish, M. Brown) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$16.04	Breakfast on 4/28 for BRG (E. McClure) while in LA.
5/1/2025	E. McClure	\$48.98	Breakfast on 4/29 for BRG (E. McClure, B. Lugossy) while in LA.

Date	Professional	Amount	Description
10. Meals			
5/1/2025	G. Klish	\$30.00	Breakfast on 4/29 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$18.61	Breakfast on 4/30 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	G. Klish	\$25.00	Breakfast on 4/30 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$29.36	Breakfast on 4/8 for BRG (E. McClure) while in LA.
5/1/2025	M. Brown	\$24.54	Breakfast on 5/1 for BRG (M. Brown) while in LA for client meetings.
5/1/2025	S. Doherty	\$103.07	Breakfast on 5/1 for BRG (S. Doherty, B. Lugossy, E. McClure, G. Klish) while in LA for F21 client visit.
5/1/2025	E. McClure	\$19.74	Dinner on 4/10 for BRG (E. McClure) while in LA.
5/1/2025	G. Klish	\$20.65	Dinner on 4/13 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	S. Doherty	\$325.00	Dinner on 4/14 for BRG (S. Doherty, M. Brown, G. Klish, B. Lugossy, E. McClure) while in LA for F21 client visit.
5/1/2025	G. Klish	\$120.00	Dinner on 4/15 for BRG (G. Klish, B. Lugossy) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$195.00	Dinner on 4/17 for BRG (E. McClure, B. Lugossy, S. Doherty) while in LA.
5/1/2025	B. Lugossy	\$260.00	Dinner on 4/22 for BRG (B. Lugossy, G. Klish, M. Brown, E. McClure) while traveling for client visit.
5/1/2025	B. Lugossy	\$195.00	Dinner on 4/23 for BRG (B. Lugossy, M. Brown, E. McClure) while traveling for client visit.
5/1/2025	G. Klish	\$60.00	Dinner on 4/23 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	B. Lugossy	\$65.00	Dinner on 4/28 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	G. Klish	\$55.00	Dinner on 4/28 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	G. Klish	\$325.00	Dinner on 4/30 for BRG (G. Klish, B. Lugossy, M. Brown, S. Doherty, E. McClure) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$58.92	Dinner on 4/7 for BRG (E. McClure) while in LA.
5/1/2025	E. McClure	\$64.59	Dinner on 5/1 for BRG (E. McClure) while in LA.

Date	Professional	Amount	Description
10. Meals			
5/1/2025	G. Klish	\$20.00	Dinner on 5/1 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	M. Brown	\$22.00	Dinner on 5/1 for BRG (M. Brown) while in LA for client meetings.
5/1/2025	S. Doherty	\$71.37	Dinner on 5/1 for BRG (S. Doherty, B. Lugossy) while in LA for F21 client visit.
5/1/2025	B. Lugossy	\$45.00	Lunch on 4/14 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$45.00	Lunch on 4/14 for BRG (E. McClure) while in LA.
5/1/2025	S. Doherty	\$70.59	Lunch on 4/14 for BRG (S. Doherty, G. Klish) while in LA for F21 client visit.
5/1/2025	B. Lugossy	\$110.36	Lunch on 4/15 for BRG (B. Lugossy, G. Klish, M. Brown, S. Doherty).
5/1/2025	E. McClure	\$28.79	Lunch on 4/15 for BRG (E. McClure).
5/1/2025	B. Lugossy	\$109.82	Lunch on 4/16 for BRG (B. Lugossy, S. Doherty, G. Klish).
5/1/2025	E. McClure	\$45.00	Lunch on 4/17 for BRG (E. McClure) while in LA.
5/1/2025	B. Lugossy	\$87.61	Lunch on 4/21 for BRG (B. Lugossy, G. Klish) while traveling for client visit.
5/1/2025	E. McClure	\$45.00	Lunch on 4/21 for BRG (E. McClure) while in LA.
5/1/2025	B. Lugossy	\$40.97	Lunch on 4/22 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$88.28	Lunch on 4/22 for BRG (E. McClure, M. Brown) while in LA.
5/1/2025	G. Klish	\$32.90	Lunch on 4/22 for BRG (G. Klish) while in LA for F21 client meetings.
5/1/2025	E. McClure	\$45.00	Lunch on 4/23 for BRG (E. McClure) while in LA.
5/1/2025	E. McClure	\$90.00	Lunch on 4/23 for BRG (E. McClure, G. Klish) while in LA.
5/1/2025	B. Lugossy	\$32.99	Lunch on 4/24 for BRG (B. Lugossy) while traveling for client visit.
5/1/2025	E. McClure	\$51.57	Lunch on 4/28 for BRG (E. McClure, G. Klish) while in LA.
5/1/2025	G. Klish	\$45.00	Lunch on 4/28 for BRG (G. Klish) while in LA for F21 client meetings.

Date	Professional	Amount	Description
10. Meals			
5/1/2025	E. McClure	\$45.00	Lunch on 4/7 for BRG (E. McClure) while in LA.
5/1/2025	M. Brown	\$14.77	Lunch on 5/1 for BRG (M. Brown) while in LA for client meetings.
5/1/2025	S. Doherty	\$180.00	Lunch on 5/1 for BRG (S. Doherty, B. Lugossy, G. Klish, E. McClure) while in LA for F21 client visit.
5/2/2025	M. Brown	\$30.00	Breakfast on 5/2 for BRG (M. Brown) while in LA for client meetings.
5/2/2025	M. Brown	\$65.00	Dinner on 5/2 for BRG (M. Brown) while in LA for client meetings.
5/2/2025	M. Brown	\$33.46	Lunch on 5/2 for BRG (M. Brown) while in LA for client meetings.
5/4/2025	G. Klish	\$65.00	Dinner on 5/4 for BRG (G. Klish) while in LA for F21 client meetings.
5/4/2025	M. Brown	\$59.83	Dinner on 5/4 for BRG (M. Brown) while in LA for client meetings.
5/4/2025	G. Klish	\$24.88	Lunch on 5/4 for BRG (G. Klish) while traveling to LA for F21 client meetings.
5/5/2025	B. Lugossy	\$30.00	Breakfast on 5/5 for BRG (B. Lugossy) while traveling for client visit.
5/5/2025	G. Klish	\$22.14	Breakfast on 5/5 for BRG (G. Klish) while in LA for F21 client meetings.
5/5/2025	M. Brown	\$15.00	Breakfast on 5/5 for BRG (M. Brown) while in LA for client meetings.
5/5/2025	E. McClure	\$65.00	Dinner on 5/5 for BRG (E. McClure) while in LA.
5/5/2025	S. Doherty	\$260.00	Dinner on 5/5 for BRG (S. Doherty, M. Brown, B. Lugossy, G. Klish) while in LA for F21 client visit.
5/5/2025	E. McClure	\$43.44	Lunch on 5/5 for BRG (E. McClure) while in LA.
5/5/2025	S. Doherty	\$180.00	Lunch on 5/5 for BRG (S. Doherty, B. Lugossy, M. Brown, G. Klish) while in LA for F21 client visit.
5/6/2025	E. McClure	\$28.76	Breakfast on 5/6 for BRG (E. McClure) while in LA.
5/6/2025	M. Brown	\$24.54	Breakfast on 5/6 for BRG (M. Brown) while in LA for client meetings.
5/6/2025	S. Doherty	\$22.16	Breakfast on 5/6 for BRG (S. Doherty) while in LA for F21 client visit.

Date	Professional	Amount	Description
10. Meals			
5/6/2025	B. Lugossy	\$325.00	Dinner on 5/6 for BRG (B. Lugossy, S. Doherty, E. McClure, G. Klish, M. Brown) while traveling for client visit.
5/6/2025	S. Doherty	\$169.64	Lunch on 5/6 for BRG (S. Doherty, B. Lugossy, M. Brown, G. Klish) while in LA for F21 client visit.
5/7/2025	B. Lugossy	\$18.83	Breakfast on 5/7 for BRG (B. Lugossy) while traveling for client visit.
5/7/2025	E. McClure	\$60.00	Breakfast on 5/7 for BRG (E. McClure, Klish) while in LA.
5/7/2025	M. Brown	\$30.00	Breakfast on 5/7 for BRG (M. Brown) while in LA for client meetings.
5/7/2025	S. Doherty	\$30.00	Breakfast on 5/7 for BRG (S. Doherty) while in LA for F21 client visit.
5/7/2025	S. Doherty	\$325.00	Dinner on 5/7 for BRG (S. Doherty, M. Brown, B. Lugossy, G. Klish, E. McClure) while in LA for F21 client visit.
5/7/2025	E. McClure	\$225.00	Lunch on 5/7 for BRG (E. McClure, M. Brown, G. Klish, S. Doherty, B. Lugossy) while in LA.
5/8/2025	B. Lugossy	\$18.83	Breakfast on 5/8 for BRG (B. Lugossy) while traveling for client visit.
5/8/2025	E. McClure	\$11.08	Breakfast on 5/8 for BRG (E. McClure) while in LA.
5/8/2025	M. Brown	\$60.00	Breakfast on 5/8 for BRG (M. Brown, G. Klish) while in LA for client meetings.
5/8/2025	S. Doherty	\$30.00	Breakfast on 5/8 for BRG (S. Doherty) while in LA for F21 client visit.
5/8/2025	S. Doherty	\$260.00	Dinner on 5/8 for BRG (S. Doherty, M. Brown, B. Lugossy, E. McClure) while in LA for F21 client visit.
5/8/2025	E. McClure	\$45.00	Lunch on 5/8 for BRG (E. McClure) while in LA.
5/8/2025	M. Brown	\$180.00	Lunch on 5/8 for BRG (M. Brown, B. Lugossy, S. Doherty, G. Klish) while in LA for client meetings.
5/9/2025	M. Brown	\$23.26	Breakfast on 5/9 for BRG (M. Brown) while in LA for client meetings.
Expense Category Total		\$6,721.81	
11. Telephone, Fax and Internet			
5/1/2025	G. Klish	\$29.00	In-flight internet on 4/16 flight for BRG (G. Klish) for work on F21 client deliverables.

Date	Professional	Amount	Description
11. Telephone, Fax and Internet			
5/1/2025	G. Klish	\$8.00	In-flight wi-fi for BRG (G. Klish) on 4/21 flight while working on F21 client deliverables.
Expense Category Total		\$37.00	
Total Expenses		\$53,012.01	