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Attorneys for Debtor and Debtor-in-Possession

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN MARIANA ISLANDS
BANKRUPTCY DIVISION

In re

IMPERIAL PACIFIC INTERNATIONAL
(CNMI), LLC,

Debtor.

Case No. 1:24-BK-00002

**FIRST INTERIM FEE
APPLICATION OF MCDONALD
LAW OFFICE, AS DEBTOR'S
LOCAL BANKRUPTCY
COUNSEL, FOR THE PERIOD
APRIL 18, 2024 TO OCTOBER 15,
2025; EXHIBIT A;
DECLARATION OF COUNSEL**

Hearing Date and Time

December 5, 2025 at 9:00 a.m. (ChST)

December 4, 2025 at 1:00 p.m. (HST)

Judge: Hon. Robert J. Faris

**FIRST INTERIM FEE APPLICATION OF MCDONALD LAW OFFICE, AS
DEBTOR'S LOCAL BANKRUPTCY COUNSEL,
FOR THE PERIOD APRIL 18, 2024 TO OCTOBER 15, 2025**



McDonald Law Office (the “Applicant”), local counsel to Imperial Pacific International (CNMI), LLC (the “Debtor”), in support of its first interim fee application for the period April 18, 2024, to October 15, 2025, respectfully represents as follows:

I. JURISDICTION AND VENUE

This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

This Application is brought pursuant to 11 U.S.C. § 328 and Rule 2002(a)(6) of the Rules of Bankruptcy Procedure.

II. BACKGROUND

On April 18, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States District Court for the District of the Northern Mariana Islands, bankruptcy division (the “Court”).

The Debtor is a limited liability company organized under the laws of the Commonwealth of the Northern Mariana Islands (the “Commonwealth”). Its sole member is Best Sunshine International Ltd., a British Virgin Islands corporation. Best Sunshine is owned by Imperial Pacific International Holding Ltd.

On or about August 12, 2014, the Debtor, Best Sunshine and the Commonwealth Lottery Commission entered into an exclusive casino license agreement (the “Casino License”) for the island of Saipan which required, among other things, the payment of \$15 million in annual Casino License fees. The Debtor made \$90 million in Casino License fee payments from 2014 to 2019, before the COVID-19 Pandemic.

1 Notwithstanding the fact that the Debtor was obligated to pay a \$15 million per
2 annum exclusive Casino License fee to the Commonwealth Treasurer, on December 4,
3 2015, the Commonwealth enacted Public Law 19-24 which imposed an annual “Casino
4 Regulatory Fee” on the Debtor of \$3 million due on or before October 1, 2015. The
5 Debtor made \$15 million in total Casino Regulatory Fee payments from 2015 to 2019.
6

7 The Debtor successfully operated a casino for approximately four years, until the
8 COVID-19 Pandemic forced its closure in March, 2020. Hotel construction ceased in
9 2021. Since then, the Hotel has been open to the elements and is currently in poor
10 condition. It is estimated that the cost of completing the construction of the Hotel will
11 be between \$100 million to \$150 million.
12

13 As of the Petition Date, the Debtor’s major real estate assets consisted of (1) its
14 casino, which is housed in its hotel building (the “Hotel”), which in turn is situated
15 primarily on approximately 19,204 square meters of land leased (the “Leasehold
16 Property”) from the Department of Public Land (“DPL”) pursuant to Lease Agreement
17 No. LA-15-002S; and (2) the Debtor’s ownership interest in Imperial Pacific Properties,
18 LLC, which holds a leasehold interest in eight lots adjacent to the Leasehold Property
19 (the “IPP Interest”, together the “Leased Property”).
20

21 **III. Status of Bankruptcy**

22 Section III (Status of Bankruptcy) of the Second Interim Fee Application of Choi
23 & Ito¹ (filed concurrently herewith) is incorporated herein by reference.
24
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26

27 ¹ Capitalized terms not herein defined shall have the meaning set forth in the Second
28 Interim Fee Application of Choi & Ito.

IV. SERVICES PROVIDED DURING PERIOD

The legal services rendered by Applicant for the period April 18, 2024 through October 15, 2025 (“Application Period”), are itemized in the invoices which are attached as Exhibit “A” hereto and incorporated herein by reference.

Applicant requests approval for fees in the amount of \$21,490.00, and Gross Receipts Tax (currently 4.5%) in the amount of \$1,091.75 for the Application Period computed as set forth and explained in Exhibit A. Applicant also incurred \$2,782.64 in actual and necessary expenses as set forth and explained in Exhibit A.

As of the date of this Application, Applicant has received \$0.00 in fees, and \$0.00 pursuant to the interim fee procedures order in place in this case.

During the Application Period, Applicant assisted the Debtor by including the following:

- Assisted Debtor with preparing documents for initial debtor interview (“IDI”) with the UST; attended IDI and meeting of creditors and provided requested information to UST.
- Attended first meeting of creditors.
- Analyzed filings by UST, Gray, Commonwealth and Committee re First Day Motions; and commented on same to same.
- Attended hearings on First Day Motions.
- Analyzed oppositions to DIP Financing Motion,
- Attended hearings on the DIP Financing Motion, and prepared order approving same.
- Communicated with co-counsel and client re strategy.
- Analyzed filings by UST, Gray, Commonwealth and Committee re Realtor Application; communicated with client and Keen regarding responses to Realtor Application,

and prepare omnibus replies to same.

- Analyzed Investment Banker Application, and drafted opposition to Investment Banker Application.
- Analyzed Commonwealth's Conversion Motion.
- Prepared opposition to Conversion Motion, analyzed Commonwealth's reply and attended hearing on motion to convert case.
- Calls with Keen-Summitt regarding potential retention and due diligence.
- Communicated with co-counsel and client regarding asset disposition.
- Advised client regarding various litigation matters
- Analyzed pending litigation in Commonwealth and 9th Circuit.
- Analyzed Gray's Motion for relief from stay, and attend hearing re same.
- Attended various status hearings in the proceeding.

V. FEES REQUESTED

Applicant requests approval for fees in the amount of \$21,490.00, and GRT (currently 4.5%) in the amount of \$1,091.75 for the Application Period computed as set forth and explained in Exhibit A. Applicant also incurred \$2,782.64 in actual and necessary expenses as set forth and explained in Exhibit A.

Bankruptcy Code section 331 authorizes this Court to allow interim compensation to professionals employed "not more than once every 120 days after an order for relief under this title" 11 U.S.C. § 331.

1 Bankruptcy Code section 330(a)(1) authorizes the Court to award reasonable
2 compensation and reimbursement for actual, necessary expenses to a professional. 11

3 U.S.C. § 330(a)(1). Bankruptcy Code section 330(a)(3) provides:
4

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

8 (A) the time spent on such services;

9 (B) the rates charged for such services;

10 (C) whether the services were necessary to the administration of, or
11 beneficial at the time at which the service was rendered toward the
12 completion of, a case under this title;

13 (D) whether the services were performed within a reasonable amount
14 of time commensurate with the complexity, importance, and nature of
15 the problem, issue, or task addressed;

16 (E) with respect to a professional person, whether the person is board
17 certified or otherwise has demonstrated skill and experience in the
18 bankruptcy field; and

19 (F) whether the compensation is reasonable based on the customary
20 compensation charged by comparably skilled practitioners in cases
21 other than cases under this title.

22 11 U.S.C. § 330(a)(3).

23 As detailed in Exhibit “A” hereto and the LBR 2016-1b Summary Sheet filed
24 herewith, the services provided by Applicant during the Application Period were
25 provided at a blended hourly rate of approximately \$350.00 by the Applicant’s attorneys.
26 Applicant submits that the hourly rates for services performed by its attorneys, in this
27 case, are reasonable. These rates are the same as are charged to non-bankruptcy clients
28 by Applicant and are consistent with the rates approved by other Bankruptcy Courts in
cases that were pending during the periods for which compensation is requested.

1 No agreement or understanding exists between the Applicant and any other person
2 regarding a division of any compensation to be received for services performed in
3 connection with this case.

4
5 WHEREFORE, Applicant prays that the Court enter an order: (a) allowing
6 Applicant, interim fees in the amount of \$21,490.00, reimbursement of expenses in the
7 amount of \$2,782.64, and Gross Receipts tax in the amount of \$1,091.75, for services
8 provided during the Application Period, or such other amounts as the Court shall deem
9 fair and reasonable; and (b) granting such other relief as the Court deems fair and just.

10 DATED: Guam, October 31, 2025

11
12 /s/ Charles H. McDonald II
13 CHARLES H. MCDONALD II
14 Attorney for Debtor and
15 Debtor-in-Possession
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EXHIBIT A

McDONALD LAW OFFICE, LLC

173 ASPINALL AVENUE, SUITE 207A
HAGATNA, GUAM 96910

INVOICE

Invoice # 1957
Date: 10/15/2025
Due On: 11/22/2025

Imperial Pacific International (CNMI), LLC

00848-Imperial Pacific International (CNMI), LLC,

**In Re: Imperial Pacific International (CNMI), LLC, NMI Bankruptcy
Case No. BK24-00002**

Date	Attorney	Notes	Quantity	Total
04/22/2024	CM	Review letter from Trustee Re: initial debtor interview, calendar.	0.30	\$105.00
04/24/2024	COSTS	Copy Charges: Debtor's First Day Motions; Exhibits; Declarations; Notice and Order.	1.00	\$340.00
04/25/2024	CM	Review US Trustee's Statement Regarding Debtor's First Day Motions.	0.80	\$280.00
04/26/2024	CM	Review file and prepare for hearing; Attend Emergency Ex Parte First Day Motion hearing.	2.00	\$700.00
05/01/2024	CM	Review file and prepare for interview; Attend and participate in U.S. Trustee's Initial Debtor Interview.	2.00	\$700.00
05/01/2024	COSTS	NMI District Court: Filing Fee Re: Application for Pro Hac Vice - Check No. 2364.	1.00	\$300.00
05/01/2024	COSTS	U.S. Postal Service: Mailing of Notices - Check No. 2332.	1.00	\$39.31
05/06/2024	COSTS	Copy Charges: Notice to Creditors.	1.00	\$472.50
05/06/2024	COSTS	U.S. Postal Service: Mailing of Notice to Creditors - Check No. 2346.	1.00	\$290.11
05/07/2024	COSTS	U.S. Postal Service: Notice to Creditors - 2348.	1.00	\$316.00
05/07/2024	COSTS	U.S. Postal Service: Notice to Creditors - 2347.	1.00	\$990.00
05/28/2024	CM	Meet with Counsel and Client to prepare for meeting of the Creditors.	2.00	\$700.00
05/28/2024	COSTS	File & Serve Xpress: Filing of Entry of Appearance and Notice of Automatic Stay on 05/28/2024 in the CNMI Superior Court.	1.00	\$11.50
05/29/2024	CM	Attend meeting of the creditors.	3.00	\$1,050.00
05/29/2024	CM	Debriefing regarding meeting of the Creditors; Discussion Re: hearings on 30th.	1.00	\$350.00

05/30/2024	CM	Prepare and Attend Hearing on Motion for Expense Procedure, Motion to Obtain Postpetition Secured Indebtedness, and Motion for Relief from Stay.	2.90	\$1,015.00
05/30/2024	CM	Meeting with Co-Counsel and Client to discuss next steps after motions hearing.	1.10	\$385.00
05/31/2024	CM	Review Joinder in Opposition to Debtor IPI's Motion for Interim Approval of DIP Financing Filed by Joshua Gray.	0.30	\$105.00
06/07/2024	CM	Meet with Client and Co-Counsel to discuss legal opinion and realities of a reorganization.	1.30	\$455.00
06/12/2024	CM	Review Interim Order Authorizing Debtor to Obtain Postpetition Indebtedness.	0.30	\$105.00
06/17/2024	CM	Review U.S. Trustee's Second Supplemental Statement Regarding Debtor's Motion for Order Authorizing Debtor to Obtain Postpetition Indebtedness.	1.00	\$350.00
06/18/2024	CM	Review Opposition to Debtor's Motion for Order Authorizing Debtor to Obtain Postpetition Secured Indebtedness by Creditor Commonwealth of the Northern Mariana Islands.	0.30	\$105.00
06/19/2024	CM	Phone conference with client and attorneys Re: contempt motion, need for separate counsel, appraisal, lender, upcoming hearings.	0.90	\$315.00
06/19/2024	CM	Review and Analyze Opposition by Joshua Gray to Debtor IPI's Motion for Approval of DIP Financing and Other First-Day Motions.	0.40	\$140.00
06/19/2024	CM	Review Interim Order Authorizing Motion for Order Establishing Interim Fee Application and Expense Reimbursement Procedures.	0.30	\$105.00
06/20/2024	CM	Meeting with lender's counsel to discuss proposed DIP loan; First day motions.	1.00	\$350.00
06/21/2024	CM	Attend Hearing on Motion for Expense Procedure, Applications to Employ, Motion to Obtain Postpetition Secured Indebtedness, Status Conference.	2.00	\$700.00
06/22/2024	CM	Review Commonwealth of Northern Mariana Islands' Motion to Convert Case to Chapter 7.	0.30	\$105.00
06/23/2024	CM	Meet with client and Co-Counsel regarding hearing.	1.00	\$350.00
06/27/2024	CM	Attend Hearing on Motions for Relief from Stay, Motion for Order Authorizing Debtor to Obtain Postpetition Secured Indebtedness.	1.70	\$595.00
06/27/2024	CM	Meeting with client and co-counsel Re: today's hearing, potential sale of assets.	1.00	\$350.00
06/29/2024	CM	Review Order Establishing Interim Fee Application and Expense Reimbursement Procedures on a Final Basis; and, Second Interim Order Authorizing Debtor to Obtain Postpetition Indebtedness.	0.40	\$140.00

07/06/2024	CM	Meet with client and attorneys Re: filings and 363 sale.	0.90	\$315.00
07/08/2024	CM	Review Committee's Opposition to Commonwealth of Northern Mariana Island's Motion to Convert Case to Chapter 7.	0.30	\$105.00
07/13/2024	CM	Review Commonwealth of Northern Mariana Islands' Omnibus Reply to Oppositions to Motion to Convert Case to Chapter 7; and US Trustee's Reply Regarding Commonwealth Northern Marianas Islands' Motion to Convert Case to Chapter 7.	0.40	\$140.00
07/15/2024	CM	Meeting to discuss Term Sheet for 363 motion.	0.70	\$245.00
07/18/2024	CM	Attend Motion for Order Approving Report and Accounting, Motion to Excuse Compliance, Renewed Motion for Relief, Status Conference.	1.50	\$525.00
07/19/2024	CM	Review Final Order Authorizing Debtor to Obtain Postpetition Indebtedness.	0.30	\$105.00
07/22/2024	CM	Attend Zoom meeting with Client and Co-Counsel.	0.50	\$175.00
07/29/2024	CM	Attend Zoom meeting with client and co-counsels; Discuss insurance, settlement offers, claims, 363 motion and other estate matters.	0.90	\$315.00
08/03/2024	CM	Meeting with Client, BK Co-Counsel, and HK Counsel to discuss collections cases.	0.70	\$245.00
08/05/2024	CM	Meeting with client and Co-Counsel to discuss sale, DPL, insurance, CCC matters, Contempt Proceedings, etc.	1.50	\$525.00
08/12/2024	CM	Meet with client and Co-Counsel Re: matters to be addressed at 8/14 hearing.	1.00	\$350.00
08/13/2024	CM	Meeting with Co-Counsel and Mr. Sit's counsel regarding Term Sheet and 363 motion.	0.50	\$175.00
08/14/2024	CM	Attend Hearing on Motion to Convert from Chapter 11 to Chapter 7, Status Conference.	1.90	\$665.00
08/15/2024	CM	Review Committee's Supplement Re: Opposition to Commonwealth of Northern Mariana Islands' Motion to Convert Case to Chapter 7.	0.80	\$280.00
08/19/2024	CM	Attend meeting Re: Hotel Purchase and Sale Agreement; Discuss Agreement with client and co-counsel.	0.90	\$315.00
08/19/2024	COSTS	U.S. Postal Service: Priority mail Notice and Motion to Saipan - Check No. 2459.	1.00	\$15.78
08/30/2024	CM	Phone conference with Co-Counsel and counsel for Mr. Sit Re: purchase terms and process.	0.60	\$210.00
08/30/2024	COSTS	U.S. Postal Service: Certified Mail/Return Receipt to Department of Public Land - Check No. 2486.	1.00	\$7.44
08/30/2024	CM	Review Opposition to Debtor's Motion to Approve Bid Procedures for Sale of Substantially All of Debtor's Assets and	0.60	\$210.00

		Related Relief and Joinder to Creditor Dott's Law Office Opposition.		
09/01/2024	CM	Phone conference with Keen Summit Re: hotel due diligence.	0.60	\$210.00
09/03/2024	CM	Review Clear Management, Ltd.'s Motion for Approval of Vehicle Sales; and Memorandum.	0.40	\$140.00
09/07/2024	CM	Meeting with Co-Counsel and Mr. Sit's counsel Re: purchase agreement and bid procedures matters.	0.80	\$280.00
09/07/2024	CM	Review The Official Committee of General Unsecured Creditors' Opposition to the Debtor's Motion to Approve Bid Procedures for Sale of Substantially All of the Debtor's Assets and Related Relief.	0.40	\$140.00
09/08/2024	CM	Phone conference with Co-Counsel and counsel for Mr. Sit Re: bid procedures and objections raised.	0.80	\$280.00
09/11/2024	CM	Phone conference with Co-Counsel and Mr. Sit's counsel Re: deposition and bid procedures.	0.40	\$140.00
09/11/2024	CM	Follow up discussion with Co-Counsel and Mr. Sit's counsel Re: deposition and bid procedures.	0.50	\$175.00
09/17/2024	CM	Phone conference with Keen Summit Re: due diligence of hotel.	0.50	\$175.00
09/30/2024	CM	Review all relevant pleadings to prepare for hearing.	2.00	\$700.00
10/01/2024	CM	Attend Motions hearing morning session.	3.10	\$1,085.00
10/01/2024	CM	Attend Motions hearing afternoon session; Receive Court's Order.	0.50	\$175.00
10/27/2024	CM	Review Memorandum of Decision Denying Creditor CNMI's Motion to Convert to Chapter 7; Memorandum of Decision Denying Bid Procedures Motion, Granting Intrepid Application, and Staying Keen-Summit Application; and Order of Self-Recusal.	0.70	\$245.00
10/28/2024	CM	Meet with client and counsels Re: Intrepid disclosures, pending collections cases, contempt proceedings, IPI warehouse, IPI security and other matters.	1.00	\$350.00
11/05/2024	CM	Meet with client and counsel Re: case updates and upcoming Status Hearing.	0.60	\$210.00
11/06/2024	CM	Attend Status hearing.	0.50	\$175.00
11/06/2024	CM	Meet with client and counsels Re: status hearing and next steps.	0.80	\$280.00
11/22/2024	CM	Phone conference with Co-Counsel and client Re: claims objections, arbitration, fees, intrepid, and next steps.	1.00	\$350.00
12/11/2024	CM	Meet with Client and Co-Counsel to discuss upcoming hearing, bid procedures, funding, dismissal of bankruptcy matter, intrepid.	1.50	\$525.00
02/12/2025	CM	Phone conference with Co-Counsel Re: bid procedures;	1.00	\$350.00

		competing bids; DPL matters.		
02/14/2025	CM	Meet with client and Co-counsel Re: bidders DP; client declaration and updates from the Committee and Intrepid.	0.60	\$210.00
06/13/2025	CM	Attend Status Hearing.	0.50	\$175.00
06/27/2025	CM	Attend Status Hearing.	0.40	\$140.00
07/24/2025	CM	Attend status Conference and Hearing on Motion for Relief from Stay.	0.50	\$175.00
08/21/2025	CM	Hearing on Motion for Relief from Stay.	0.50	\$175.00
10/02/2025	CM	Hearing on Motion for Administrative Claim.	0.50	\$175.00

Subtotal **\$24,272.64**

GRT Equivalent (4.5%) **\$1,091.75**

Total **\$25,364.39**

Costs: **\$ 2,782.64**

Fees: **\$21,490.00**

Tax: **\$ 1,091.75**

Total: **\$25,364.39**

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$0.00	+ \$25,364.39) - (\$0.00) = \$25,364.39

Please make all amounts payable to: McDONALD LAW OFFICE, LLC

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN MARIANA ISLANDS
BANKRUPTCY DIVISION

In re

IMPERIAL PACIFIC INTERNATIONAL
(CNMI), LLC,

Debtor.

Case No. 1:24-BK-00002

**DECLARATION OF CHARLES H.
MCDONALD II**

DECLARATION OF CHARLES H. MCDONALD II

I, Charles H. McDonald II, hereby declare under penalty of perjury that:

1. I am a partner at McDonald Law Office, LLC (“Applicant”). I am competent to make this declaration and do so based on personal knowledge. I make this declaration in support of the *First Interim Fee Application of McDonald Law Office, As Debtor’s General Bankruptcy Co-Counsel, For The Period April 18, 2024 To October 15, 2025* (the “Application”).

2. I have read the foregoing Application, and the contents thereof are true and accurate to the best of my knowledge, information, and belief.

3. No agreement or understanding exists between Applicant and any other person or firm for a division of the compensation requested herein.

4. The rates charged by Applicant are the same as are charged to non-bankruptcy clients by Applicant and are consistent with the rates approved by other Bankruptcy Courts in cases that were pending during the periods for which compensation is requested.

Filer's Name, Address, Phone, Fax, Email:

CHOI & ITO, Attorneys at Law
 Chuck C. Choi; Allison A. Ito
 700 Bishop Street, Suite 1107
 Honolulu, Hawaii 96813
 Tel: (808) 533-1877; Fax: (808) 566-6900
 Email: cchoi@hibklaw.com; aito@hibklaw.com



UNITED STATES BANKRUPTCY COURT
 DISTRICT OF HAWAII
 1132 Bishop Street, Suite 250
 Honolulu, Hawaii 96813

hib_2016-1a (12/09)

Debtor: IMPERIAL PACIFIC INTERNATIONAL (CNMI), INC.			Case No.: 24-00002	
Joint Debtor: (if any)			Chapter: 11	
COMPENSATION SUMMARY SHEET		<input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final	1st <small>(1st, 2nd, etc.)</small>	Related Docket No.: (if application filed separately)
Applicant:	McDonald Law Office, LLC			
Capacity:	Bankruptcy Co-Counsel for Debtor			
Date of order authorizing employment:		June 28, 2024 (effective as of April 19, 2024)		
Period for this request (e.g. 1/1/09 -12/31/09):		04/19/2024 - 10/15/2025		
Amount rec'd prepetition:	\$ 55,000.00	Client trust acct balance:	\$ 0.00	
Previous amounts awarded by court:	Fees: \$ 0.00	Expenses: \$ 0.00		
Previous amounts received:	Fees: \$ 0.00	Expenses: \$ 0.00		
Amount of this request (inclusive of any excise taxes):	Fees: \$ 22,581.75	Expenses: \$ 2,782.64		
Availability of funds – Applicant believes that there are sufficient funds to pay this request and all other accrued and anticipated administrative expenses:			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<i>Name of Professional</i>	<i>Position</i>	<i>Hourly rate</i>	<i>Hours</i>	<i>Fees</i>
Charles H. McDonald II, Esq.	Partner	\$350.00	61.40	21,490.00
TOTAL			61.40	21,490.00
[Attach additional sheets as needed.]				
Dated: <u>October 31, 2025</u>		/s/ <u>Charles H. McDonald II</u>		
		Applicant Print name if original signature		