

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

NEW WEI, INC. Debtor.))))	CASE NO. 15-02741-TOM CHAPTER 7
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**INTERIM APPLICATION FOR COMPENSATION
BY ACCOUNTANT FOR THE TRUSTEE**

**To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge**

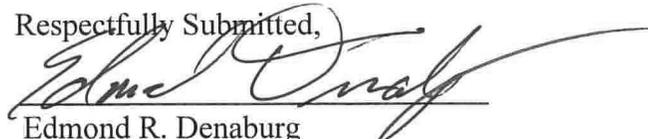
PART I. COVER SHEET

- 1) Name of Applicant: Edmond R. Denaburg
- 2) Date Application for Employment was Filed: February 22, 2017
- 3) Date of Order Authorizing Employment: February 24, 2017
- 4) Professional Services Provided to: Chapter 7 Trustee
- 5) Period for Which Compensation is Sought: January 1, 2025 Through December 31, 2025
- 6) (a) Amount of Fees Sought: \$5,858.50 (b) Amount of Expenses Sought: \$25.50
- 7) This is an X Interim Application _____ Final Application
- 8) Disclosure of All Prior Application for Compensation:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Fees Requested</u>	<u>Expenses Requested</u>	<u>Total Allowed</u>
November 15, 2017	February 15, 2017-November 1, 2017	<u>\$65,726.80</u>	<u>\$ 1,210.96</u>	<u>\$66,937.76</u>
January 9, 2019	November 2, 2017-December 31, 2018	<u>\$73,593.60</u>	<u>\$ 2,135.35</u>	<u>\$75,728.95</u>
November 25, 2019	January 1, 2019-November 15, 2019	<u>\$26,276.70</u>	<u>\$ 439.05</u>	<u>\$26,593.65</u>
November 25, 2020	November 16, 2019-October 31, 2020	<u>\$28,427.00</u>	<u>\$ 343.90</u>	<u>\$28,770.90</u>
January 18, 2022	November 6, 2020-December 31, 2021	<u>\$12,459.00</u>	<u>\$ 239.70</u>	<u>\$12,698.70</u>
January 11, 2023	January 1, 2022-December 31, 2022	<u>\$15,015.00</u>	<u>\$ 156.95</u>	<u>\$15,171.95</u>
January 25, 2024	January 1, 2023-December 31, 2023	<u>\$12,645.00</u>	<u>\$ 290.13</u>	<u>\$12,935.13</u>
January 17, 2025	January 1, 2024-December 31, 2024	<u>\$25,079.40</u>	<u>\$ 402.45</u>	<u>\$25,481.85</u>

- 9) Aggregate Amount of Fees and Expenses Allowed to Date: \$264,318.89
- 10) Aggregate Amount of Fees and Expenses Paid to Date: \$264,318.89

Respectfully Submitted,


Edmond R. Denaburg



**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

NEW WEI, INC.)	
)	CASE NO. 15-02741-TOM
)	CHAPTER 7
Debtor.)	
)	

**INTERIM APPLICATION FOR COMPENSATION
BY ACCOUNTANT FOR THE TRUSTEE**

**To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge**

COMES NOW Edmond R. Denaburg as accountant for the Chapter 7 Trustee, and prays that the Court award him accountant's fees and authorize payment thereof in the amount of \$5,884.00 consisting of fees in the amount of \$5,858.50 and expenses in the amount of \$25.50. This request is for Accounting services rendered from January 1, 2025 through December 31, 2025.

In support of this application, Edmond R. Denaburg attaches hereto and makes a part hereof by reference Appendices A through F as follows:

- Appendix A Applicable Legal Principles in Support of Fees
- Appendix B Project Summaries
- Appendix C Summarized Time Entries by Project for this Fee Application
- Appendix D Inception to date summarized time entries by project 2/15/17-12/31/25
- Appendix E Detailed Time Entries for Services Rendered 1/1/25-12/31/25
- Appendix F Summary of Expenses

Edmond R. Denaburg prays that he will be allowed compensation and reimbursement of expenses as hereinabove set forth, and that he will have such other further relief as is just and proper.

DATED this the 22nd day of January, 2026.


Edmond R. Denaburg
Federal ID No. XXX-XX-7083
Accountant

APPENDIX A

APPLICABLE LEGAL PRINCIPLES IN SUPPORT OF FEES

Compensation for professional person is expressly authorized by 11 U.S.C. Section 330. Using the procedure set out in Bankruptcy Rule 2016, professional persons may receive reasonable compensation for

. . . actual, necessary services rendered by such . . .
professional person . . . based on the nature, the extent and the value of such
services, the time spent on such services, and the cost of comparable services
other than in a case under this title (11 U.S.C. Section 1, et seq.);

11 U.S.C. Section 330 (a) (1).

In determining the amount of any such award of accounting fees, the Court should consider the principles and factors enunciated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 5th Cir. 1974) as made applicable in the bankruptcy context in re *First Colonial Corporation of America*, 554 F.2d 1291 (5th Cir. 1977). In *Matter of U. S. Golf Corporation*, 639 F.2d 1197 (5th Cir. 1977), the bankruptcy factors were modified to comport to statutory provisions of the Bankruptcy Reform Act of 1978. The “former Fifth” Circuit decisions are “binding as precedent in the Eleventh Circuit, for this court, the district courts, and the bankruptcy courts in the circuit.” *Bonner v. City of Prichard, Alabama*, 661 F.2d 1206, 1207 (11th Cir. 1981). The relevance and significance of each factor in this case is discussed hereinafter.

1) Persons Who Performed the Services Covered by This Application

<u>Name</u>	<u>Position</u>	<u>Bkrtcy Rate</u>	<u>Non-Bkrtcy Rate</u>	<u>Time</u>	<u>Bkrtcy Total</u>
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* * *See Attached* * *

<u>17.1</u>	<u>\$ 5,858.50</u>
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Attachment to Appendix A, Question # 1 - Persons Who Performed the Services Covered by this Application

Name	Position	Bankruptcy Rate	Non Bankruptcy Rate	Time	Total
Edmond R. Denaburg	Accountant	450	450	4.3	1,935.00
Edmond R. Denaburg	Accountant	475	475	6.7	3,182.50
Edmond R. Denaburg	Accountant	450	475	0.4	N/C
Samantha Dale	Accountant	270	270	1.0	270.00
Erin G. Lisenba	Accountant	110	110	1.3	143.00
Angela C. Craig	Bookkeeper	140	140	0.2	28.00
Angela C. Craig	Bookkeeper	150	150	0.1	15.00
Pamela G. Murray	Clerical	140	140	0.3	N/C
Pamela G. Murray	Clerical	150	150	1.9	285.00
Pamela G. Murray	Clerical	150	150	0.9	N/C
				<u>17.1</u>	<u>5,858.50</u>

2) Skill Requisites to Perform the Accounting Services and Experience, Reputation and Ability of the Accountant

Edmond R. Denaburg has been a shareholder in the accounting firm of Christian & Denaburg, P.C. (Denaburg) for approximately forty years. Denaburg is an accounting firm whose members have been involved in bankruptcy practice for some time. Edmond R. Denaburg, CPA, CFF, CFE, CIRA, devotes a substantial portion of his practice to the bankruptcy area. Mr. Denaburg has been a practicing accountant since 1981. Samantha Dale is an accountant with Denaburg who has been a practicing accountant for more than 20 years. Erin G. Lisenba is an accountant with Denaburg. Angela L. Craig is a bookkeeper for Denaburg with over 20 years of experience. Pamela G. Murray is a clerical worker for Denaburg.

3) Amounts Involved and Results Achieved

The Firm of Christian & Denaburg, P.C. incurred a total of 17.1 hours or \$5,858.50 relating to:

- a) Preparation of the Company's corporate consolidated federal income tax returns for the year ended December 31, 2024, Alabama corporate income tax returns for the year ended December 31, 2024 and Delaware income tax return for the year December 31, 2024. Preparation of federal and Alabama liquidating trust income tax returns for the year ended December 31, 2024.
- b) Assist with finalizing 503(B)(9) claim group and getting contact information correct.
- c) Additional assistance provided to the trustee or attorney for the trustee not identified above including but not limited to handling responding to tax notices, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, meetings and conversations with Porterfield and/or Trustee to discuss various issues involved with Cardem and complied with this courts employment and fee application requirements.

4) Time and Labor Involved

From January 1, 2025 through December 31, 2025, Denaburg devoted 17.1 hours of time as accountant for the Trustee.

It has frequently been held "that there can be no fee awarded on the basis of unrecorded or estimated time". *In re Garland Corp.*, 9 B.R. 826, 829-830 (Bankr. D. Mass. 1981). At the same time this Court, based on its knowledge and experience, is aware that despite the diligent efforts of the accountant to keep complete time records, there are inevitably some hours that do not get recorded.

In its discussion of this factor, the Court in *Johnson V. Georgia Highway Express* stated:

Although hours claimed or spent on a case should not be the sole basis for

determining a fee, *Electronics Capital Corp. v. Sheperd*, 439 F.2d 692 (5th Cir. 1971), they are a necessary ingredient to be considered. *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717 (5th Cir. 1974)

Because of its experience and expertise, your Applicant submits that less time was devoted to this case than would have been expended by accountants of lesser experience and expertise. In considering time spent as an element of fee awards, *Garland* stated “the Court should not penalize and, in fact, should reward diligence, experience, skill and results”. *In re Garland Corporation, supra*, 830.

5) Novelty and Complexity of the Issues Involved

Your Applicant submits that this factor is inapplicable to this case.

6) Preclusion of Other Employment

Your Applicant submits that this factor is inapplicable to this case.

7) Prior Government Investigation, Indictment, Criminal Prosecution and Related Civil Actions

Your Applicant submits that this factor is inapplicable to this case.

8) Time Limitations and Urgency of Litigation

Your Applicant submits that this factor is inapplicable to this case.

9) Nature and Length of Relationship Between Client and Accountants

Your Applicant submits that this factor is inapplicable to this case.

10) Undesirability of This Case

Your Applicant submits that this factor is inapplicable to this case.

11) Nature of the Fee and Awards in Similar Litigation

By statute, a professional employed to assist the Trustee is entitled to “reasonable compensation”; 11 U.S.C. Section 330. In making this analysis “(T)he reasonableness of a fee may also be considered in the light of awards made in similar litigation within and without the court’s circuit”. *Johnson v. Georgia Highway Express, ibid*. It is inconsistent with, and contrary to, Johnson for fees to be “set in accordance with maximum limits of the district court rather than as a result of a balance of all the Johnson factors”. *In the Matter of U. S. Golf Corporation*, 639 F.2d 1197, 1206 (5th Cir. 1981).

As with the fifth Johnson factor, “customary fees”, this Court is familiar with fees awarded in

other bankruptcy cases.

12) Customary Fees

By statute, fees are to be considered based on “the cost of comparable services other than in a case under this title”. 11 U.S.C Section 330. “The scope of the inquiry as to comparable costs . . . take into consideration the billing practice in the entire legal community.” *In re City Planner & Developers, Inc.*, 5 B.R. 217, 219 (Bankr. D. Puerto Rico). “Because judges are themselves familiar with legal fees, expert testimony is not required, although it may, of course, be taken.” *In the Matter of U. S. Golf Corporation, ibid.* Your Applicant submits that customary accounting fees would be considered in the same light as legal fees.

13) Fixed or Contingent Fee

Your Applicant submits that this factor is inapplicable to this case.

APPENDIX B
PROJECT SUMMARIES

In its capacity as accountant for the Trustee, your Applicant was involved in representing and assisting the Trustee in numerous matters. Your Applicant's efforts on behalf of the Trustee have been broken down into the following categories:

I) Tax Return Preparation - \$2,278.50

Your Applicant submits that a total of 6.9 hours were spent related to the preparation of the debtors 2024 corporate consolidated federal income tax return, Alabama 2024 income tax return and the Delaware 2024 income tax return. Your applicant also prepared 2024 federal and Alabama income tax returns for the liquidating trust and responded to tax compliance notices.

Your Applicant is currently requesting fees in connection with assistance to the Trustee, as described as above, in the amount of \$2,278.50. Attached hereto in Appendix C are your Applicant's summarized time entries related to services rendered to the Trustee related to tax return preparation services rendered to the estate.

Professionals performing services covered by this application are detailed on Appendix E.

II) Detailed Analysis of 503(B)(9) Claims - \$370.00

Your Applicant submits that a total of .8 hours were spent in matter involving assistance with getting contact information correct for initial distribution of 503(B)(9) claims.

Your applicant is currently requesting fees in connection with its assistance to the Trustee as described above, in the amount of \$370.00. Attached hereto Appendix C are your Applicant's summarized time entries related to the assistance provided related to 503(B)(9) claims.

Professionals performing services covered by this application are detailed on Appendix E.

III) General Bankruptcy Matters - \$3,210.00

Your Applicant submits that a total of 9.4 hours were spent while performing general bankruptcy matters. In general representation of the Trustee in this case, your Applicant included services in this fee application, not covered elsewhere, including the following: general meetings and conversations with the Trustee and attorney for the Trustee, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, appeared in court at hearings, participated in conference calls, trying to get refunds from an amended income tax return, responding

to tax notices and complying with the court's requirements of filing fee applications.

Your Applicant is currently requesting fees in connection with its representation of the Trustee in general bankruptcy matters, as described above, in the amount of \$3,210.00. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee for general bankruptcy matters.

Professionals performing services covered by this application are detailed on Appendix E.

APPENDIX C

New WEI, Inc. - Summarized time entries by project January 1, 2025 - December 31, 2025

Name	Position	Rate	Time	Total
General matters				
Edmond R. Denaburg	Accountant	450	2.9	1,305.00
Edmond R. Denaburg	Accountant	475	3.6	1,710.00
Edmond R. Denaburg	Accountant	475	0.4	N/C
Pamela G. Murray	Clerical	150	1.3	195.00
Pamela G. Murray	Clerical	140	0.3	N/C
Pamela G. Murray	Clerical	150	0.9	N/C
			<u>9.4</u>	<u>3,210.00</u>
503(B)(9) claim analysis				
Edmond R. Denaburg	Accountant	450	0.4	180.00
Edmond R. Denaburg	Accountant	475	0.4	190.00
			<u>0.8</u>	<u>370.00</u>
Tax return preparation and tax return issues				
Edmond R. Denaburg	Accountant	450	1.0	450.00
Edmond R. Denaburg	Accountant	475	2.7	1,282.50
Samantha Dale	Accountant	270	1.0	270.00
Erin G. Lisenba	Accountant	110	1.3	143.00
Angela C. Craig	Bookkeeper	140	0.2	28.00
Angela C. Craig	Bookkeeper	150	0.1	15.00
Pamela G. Murray	Clerical	150	0.6	90.00
			<u>6.9</u>	<u>2,278.50</u>
			<u>17.1</u>	<u>5,858.50</u>

Appendix D

New WEI, Inc. - Inception to date summarized time entries by Project February 15, 2017 - December 31, 2025

	<u>Period of Time</u>	<u>Time</u>	<u>Total</u>
General matters			
	February 15, 2017 - November 1, 2017	40.8	7,857.00
	November 2, 2017 - December 31, 2018	23.0	5,201.80
	January 1, 2019 - November 15, 2019	32.8	7,151.00
	November 16, 2019 - October 31, 2020	63.6	20,398.00
	November 1, 2020 - December 31, 2021	19.2	5,962.50
	January 1, 2022 - December 31, 2022	27.1	9,173.00
	January 1, 2023 - December 31, 2023	15.8	5,859.00
	January 1, 2024 - December 31, 2024	40.8	13,629.00
	January 1, 2025 - December 31, 2025	9.4	3,210.00
		<u>272.5</u>	<u>78,441.30</u>
Preparation of 1099's			
	February 15, 2017 - November 1, 2017	30.2	4,250.20
Warrior Met settlement agreement			
	February 15, 2017 - November 1, 2017	66.0	22,987.50
	November 2, 2017 - December 31, 2018	16.6	5,810.00
	January 1, 2019 - November 15, 2019	4.4	1,584.00
	November 1, 2020 - December 31, 2021	4.2	1,597.50
	January 1, 2022 - December 31, 2022	2.5	987.00
	January 1, 2023 - December 31, 2023	0.5	200.00
	January 1, 2024 - December 31, 2024	2.2	988.00
		<u>96.4</u>	<u>34,154.00</u>
Retirement plan related			
	February 15, 2017 - November 1, 2017	19.0	6,042.10
Tax return preparation and tax return issues			
	February 15, 2017 - November 1, 2017	103.3	24,590.00
	November 2, 2017 - December 31, 2018	139.2	38,474.20
	January 1, 2019 - November 15, 2019	33.7	9,621.20
	November 16, 2019 - October 31, 2020	29.2	7,691.50
	November 1, 2020 - December 31, 2021	19.6	4,899.00
	January 1, 2022 - December 31, 2022	17.3	4,855.00
	January 1, 2023 - December 31, 2023	24.3	6,586.00
	January 1, 2024 - December 31, 2024	17.3	5,254.00
	January 1, 2025 - December 31, 2025	6.9	2,278.50
		<u>390.8</u>	<u>104,249.40</u>

503(B)(9) claim/Ch 11 claim analysis		
November 2, 2017 - December 31, 2018	85.7	24,107.60
January 1, 2019 - November 15, 2019	24.1	7,920.50
November 16, 2019 - October 31, 2020	0.9	337.50
January 1, 2024 - December 31, 2024	15.9	5,208.40
January 1, 2025 - December 31, 2025	0.8	370.00
	<u>127.4</u>	<u>37,944.00</u>
	<u>936.3</u>	<u>265,081.00</u>
February 15, 2017 - November 1, 2017	259.3	65,726.80
November 2, 2017 - December 31, 2018	264.5	73,593.60
January 1, 2019 - November 15, 2019	95.0	26,276.70
November 16, 2019 - October 31, 2020	93.7	28,427.00
November 1, 2020 - December 31, 2021	43.0	12,459.00
January 1, 2022 - December 31, 2022	46.9	15,015.00
January 1, 2023 - December 31, 2023	40.6	12,645.00
January 1, 2024 - December 31, 2024	76.2	25,079.40
January 1, 2025 - December 31, 2025	17.1	5,858.50
	<u>936.3</u>	<u>265,081.00</u>

NEW WEI, INC.
BILLING DETAILS
1/1/25 - 12/31/25

APPENDIX E

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	1/18/2025	REVIEW EMAIL FROM DON OLIVER (DIRECT FEE REVIEW) REQUESTING EXCEL SCHEDULE OF BILLING DETAIL, REPLY WITH SCHEDULE REQUESTED	0.1	450	45.00
ERD	1/20/2025	REVIEW EMAILS BETWEEN HIGHTOWER AND TOFFEL ON 503(B)(9) ISSUES (.1) REVIEW EMAIL AND REPORT FROM DON OLIVER, LOOK UP INFORMATION NEEDED TO RESPOND TO SAME THEN EMAIL RESPONSES TO OLIVER (.2)	0.3	450	135.00
ERD	1/21/2025	REVIEW EMAIL AND REVISED REPORT FROM DON OLIVER AND REPLY TO SAME	0.1	450	45.00
ERD	1/22/2025	REVIEW 1ST HORIZON 1099 RECEIVED FROM KENDALL AND SAVE TO PDF	0.1	450	45.00
ERD	2/12/2025	REVIEW EMAIL AND NEW POA FROM MANTH HE WANTS TOFFEL TO SIGN, EXCHANGE EMAILS WITH TOFFEL AND PORTERFIELD RE: HOW TO HANDLE (.2) REVIEW SIGNED POA, ADD COURT ORDER APPOINTING TOFFEL AS TRUSTEE, SCAN TO PDF AND EMAIL TO MANTH (.1)	0.3	450	135.00
ERD	3/5/2025	REVIEW EMAILS BETWEEN TRUSTEE AND SAD RE: NEW WEI - DELAWARE TAX RETURN THEN CONVERSATION WITH SAD RE: SAME	0.1	450	45.00
SAD	3/5/2025	PREPARE DELAWARE FRANCHISE TAX ONLINE AND FILE SAME	1.0	270	270.00
ERD	3/10/2025	GO TO COURT TO ATTEND FEE APPLICATION HEARING (.5) DRAFT ORDER APPROVING FEE APPLICATION (.1)	0.6	450	270.00
PGM	3/10/2025	TYPE ORDER ON ERD FEE APPLICATION AND EMAIL TO JUDGE MITCHELL	0.3	NOT	CHARGED
ERD	3/24/2025	REVIEW IRS CORRESPONDENCE RECEIVED FROM TOFFEL RE: 5/31/92 TAX YEAR, REVIEW THEN SAVE SAME TO PDF	0.1	450	45.00
ERD	4/2/2025	MEET WITH TRUSTEE TO DISCUSS TAX RETURNS DUE AND NEED TO EXTEND, STATUS OF IRS REFUND FILED 2 YEARS AGO AND STATUS OF RAILROAD LITIGATION	0.1	450	45.00

NEW WEI, INC.
 BILLING DETAILS
 1/1/25 - 12/31/25

APPENDIX E

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	4/7/2025	REVIEW BANK STATEMENTS RECEIVED, PREVIOUS INFORMATION RECEIVED ON 503(B)(9) DISTRIBUTIONS THEN SEND KENDALL AN EMAIL RE: ADDITIONAL INFORMATION NEEDED ON 503(B)(9) DISTRIBUTIONS AND NEEDING DECEMBER BANK STATEMENT (.2) REVIEW DECEMBER BANK STATEMENT RECEIVED, PRINT TO PDF AND SAVE (.1)	0.3	450	135.00
ALC	4/8/2025	PREPARE AND FILE TAX RETURN EXTENSIONS FOR WEI SETTLEMENT TRUST AND NEW WEI CORPORATE TAX RETURNS	0.2	140	28.00
ERD	4/14/2025	CONVERSATION WITH AMANDA EULENSTEIN ANSWERING HER QUESTIONS ON NOTICES SHE IS RECEIVING, LOOK UP 503(B)(9) TO CONFIRM HER FATHER WAS NOT A 503(B)(9) CREDITOR	0.1	450	45.00
ERD	5/1/2025	REVIEW INFORMATION RECEIVED TO DATE AND PRIOR YEAR TAX RETURNS, SUMMARIZE CURRENT YEAR TAX RETURN INFORMATION, SEND KENDALL AN EMAIL RE: ADDITIONAL INFORMATION NEEDED FROM HER FOR TAX RETURN PREPARATION (.4) SEND EMAIL TO MANTH REQUESTING A STATUS UPDATE ON AMENDED TAX RETURNS HE FILED (.1)	0.5	450	225.00
ERD	5/5/2025	REVIEW EMAIL RESPONSE FROM LARRY MANTH RE: STATUS OF AMENDED TAX RETURN FILED THEN REVIEW TRUSTEE RESPONSE TO SAME (.1) REVIEW EXCEL SCHEDULE RECEIVED FROM KENDALL, MODIFY SAME SO I CAN USE AND PRINT OFF TO REVIEW (.2)	0.3	450	135.00
ERD	5/9/2025	CONVERSATION WITH TRUSTEE RE: BANKRUPTCY AUDITORS SELECTING NEW WEI AS ONE OF THE CASES BEING AUDITED AND MY AVAILABILITY NEXT WEEK TO ANSWER QUESTIONS IF NEEDED	0.1	450	45.00
ERD	5/12/2025	REVIEW IRS CORRESPONDENCE RECEIVED RE: 5/31/25 AMENDED TAX RETURN AND SAVE TO PDF (.1) REVIEW EMAIL FROM TRUSTEE RE: AUDIT INFORMATION TO PROVIDE AND ASSISTANCE THAT MAY BE NEEDED (.1)	0.2	450	90.00
ERD	5/14/2025	REVIEW EMAIL FROM TRUSTEE WITH SILVER SCRIPT CREDIT MEMO, SAVE TO PDF THEN REPLY TO EMAIL WITH EXPLANATION AS TO WHAT IT IS AND THAT NOTHING NEEDS TO BE DONE	0.1	450	45.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	6/2/2025	TRAVEL TO TRUSTEE'S OFFICE FOR MEETING WITH TOFFEL AND PORTERFIELD (1/2 TIME CHARGED) (.3) MEET WITH TOFFEL AND PORTERFIELD TO DISCUSS ALL OPEN ITEMS, WHAT I AM NEEDED TO BE DOING AND CASE CLOSE OUT ISSUES AND TIMELINE (.5)	0.8	450	360.00
ERD	6/26/2025	READ LONG EMAIL ON RAILROAD LITIGATION UPDATE RECEIVED FROM PORTERFIELD	0.1	450	45.00
ERD	7/2/2025	READ EMAIL AND ATTACHMENTS FROM PORTERFIELD AND TOFFEL RE: CARDEM WINDDOWN	0.2	475	95.00
ERD	7/16/2025	READ EMAIL FROM LARRY MANTH RE: IRS CORRESPONDENCE THEN CONVERSATION WITH TOFFEL RE: WHAT HE RECEIVED (.1) REVIEW IRS CORRESPONDENCE RECEIVED FROM TRUSTEE (.1)	0.2	475	95.00
ERD	7/23/2025	REVIEW TAX CORRESPONDENCE RECEIVED FROM TRUSTEE	0.1	475	47.50
ERD	8/12/2025	READ AND REPLY TO EMAIL FROM TOFFEL RE: CARDEM RELATED INSURANCE INVOICE DUE (.1) READ AND REPLY TO PORTERFIELD FOLLOW UP EMAIL ON CARDEM INVOICE (.1)	0.2	475	95.00
ERD	8/31/2025	REVIEW EMAIL AND ATTACHMENTS FROM PORTERFIELD ON RAILROAD LITIGATION	0.1	475	47.50
ERD	9/14/2025	REVIEW PREVIOUS SCHEDULES TO QUANTIFY VALUES ASSIGNED TO CARDEM AND COAL ACT SETTLEMENT, REVIEW PRIOR YEAR GENERAL LEDGER DETAILS AND INCEPTION TO DATE SCHEDULES TO CONFIRM TAX TREATMENT OF RECOVERIES AFTER 12/31/95, REVIEW GENERAL LEDGER DETAIL AND PREPARE ENTRY TO SUMMARIZE CURRENT YEAR TAXABLE ACTIVITY, PREPARE JOURNAL ENTRY TO SET UP CARDEM COAL ACT ASSIGNED VALUE, PREPARE ADJUSTING ENTRY TO SEND TO KENDALL AT TRUSTEE'S OFFICE SO SHE CAN ADJUST HER TRIAL BALANCE TO AGREE TO MINE	1.6	475	760.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	9/15/2025	MEET WITH EGL TO GO OVER JOURNAL ENTRIES TO BE POSTED AND TAX RETURN APPROACH FOR TRUST (.1) SCAN JOURNAL ENTRY KENDALL NEEDS TO POST TO PDF AND EMAIL KENDALL WITH INSTRUCTIONS (.1) REVIEW WEI SETTLEMENT TRUST TAX RETURN AND PUT IN PROCESSING (.1) REVIEW IRS CORRESPONDENCE RECEIVED RELATING TO 1992 TAX RETURN THEN SAVE TO PDF (.1) GO THROUGH TAX CORRESPONDENCE PREVIOUSLY RECEIVED, TAX RETURN THAT WAS AMENDED THEN MEET WITH STAFF AND DISCUSS POA TO BE PREPARED (.3) SIGN PROCESSED TAX RETURN AND GET READY FOR TRUSTEE TO SIGN, SCAN TAXPAYER COPY TO PDF THEN EMAIL TO TRUSTEE FOR HIS RECORDS (.2)	0.9	475	427.50
EGL	9/15/2025	PREPARE POA (.1) ; PREPARE WEI SETTLEMENT TRUST TAX RETURNS (1.2)	1.3	110	143.00
PGM	9/15/2025	PROCESS WEI SETTLEMENT TRUST TAX RETURNS	0.6	150	90.00
ERD	9/17/2025	MEET WITH TRUSTEE TO GET TAX FILING AUTHORIZATION FORMS SIGNED, NEW POA SIGNED, DISCUSS TAX ISSUES RE: FYE 5/92 AND 2007 AMENDED TAX RETURNS AND HOW TO TRY AND HANDLE SAME	0.2	475	95.00
ALC	9/18/2025	ELECTRONICALLY FILE SETTLEMENT TRUST TAX RETURNS	0.1	150	15.00
ERD	10/6/2025	REVIEW IRS CORRESPONDENCE RECEIVED ON PAST DUE 1992 AND 1993 TAX LIABILITY	0.1	475	47.50
ERD	10/20/2025	MEET WITH TRUSTEE AND PORTERFIELD TO DISCUSS ALL OPEN ITEMS AND TIMELINE TO CLOSE OUT CASE AND WHAT I NEED TO ASSIST WITH	0.5	475	237.50
ERD	11/10/2025	REVIEW POA REVOCATION NOTICE FOR GARCIA FROM TRUSTEE THEN SAVE TO PDF, REVIEW 2ND CORRESPONDENCE RE: \$31K TAX REFUND APPLIED TO 1991 TAX LIABILITY AND SAVE TO PDF	0.2	475	95.00
ERD	11/16/2025	REVIEW KENDALL EMAIL ON UNCASHED CHECK AND HER ATTEMPTS TO LOCATE COMPANY AND SUGGESTION OF WHAT TO DO	0.1	475	47.50
ERD	11/19/2025	REVIEW IRS CORRESPONDENCE RECEIVED FROM KENDALL ON FYE 5/31/92 THEN SAVE TO PDF	0.1	475	47.50
ERD	12/16/2025	READ AND REPLY TO EMAIL FROM KENDALL ON 503(B)(9) CREDITOR BEING ACQUIRED AND HOW TO HANDLE A SPECIFIC OUTSTANDING CHECK	0.2	475	95.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	12/19/2025	CONVERSATION WITH TRUSTEE RE: CASE CLOSE OUT, RAILROAD LITIGATION STATUS AND WHAT NEEDS TO BE DONE TO TRY AND CONCLUDE ABOUT OPEN TAX ISSUES	0.1	475	47.50
ERD	12/22/2025	REVIEW EMAIL FROM TRUSTEE AND KENDALL RE: REISSUING CHECK TO 503(B)(9) CREDITOR	0.1	475	47.50
ERD	12/28/2025	REVIEW DIRECT FEE, FEE APPLICATION SCHEDULE OF HISTORICAL PAY OUTS, THEN REVIEW ORDER APPROVING SAME, SEND EMAIL TO KENDALL TRUSTEE RE: 2024 OVERPAYMENT AND \$360 CREDIT EXISTING AND NEED TO EITHER REQUEST A REFUND OR CALENDAR TO DEDUCT IN THE FUTURE	0.3	475	142.50
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	1.5	475	712.50
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	0.4	NOT	CHARGED
PGM	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	1.3	150	195.00
PGM	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	0.9	NOT	CHARGED
		TOTAL TIME	<u>17.1</u>		<u>5,858.50</u>

NEW WEI, INC.
SUMMARY OF EXPENSES
1/1/25-12/31/25

APPENDIX F

<u>DESCRIPTION</u>	<u>QTY</u>	<u>RATE</u>	<u>AMOUNT</u>
102 COPIES AT 25 CENTS PER PAGE RELATING TO TAX RETURN PREPARATION	102	0.25	25.50
TOTAL EXPENSES			<u><u>\$25.50</u></u>

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

IN RE:)
NEW WEI, INC.) **BANKRUPTCY NO. 15-02741-TOM**
)
)
DEBTOR)

STATEMENT REQUIRED BY BANKRUPTCY RULE 2016

COMES NOW Edmond R. Denaburg, who files this statement in support of the Application for Fees by Accountant in the above-styled case.

Applicant has not received any payments for services rendered in this case for the period from January 1, 2025 through December 31, 2025.

Applicant has been promised payment for services to be rendered in this case only in such amount as may be allowed by this Court upon application submitted by Applicant.

The source of the compensation, which has been promised, was to be from funds of the bankruptcy estate as an administrative expense. No previously received compensation has been shared with any other person or entity, nor does any agreement exist between Applicant and any other person or entity for the sharing of compensation to be received for services rendered in connection with this case.

DATED this the 22nd day of January, 2026.


Edmond R. Denaburg

PRINCIPAL:

CHRISTIAN & DENABURG, PC
CERTIFIED PUBLIC ACCOUNTANTS
2649 ROCKY RIDGE LANE
BIRMINGHAM, ALABAMA 35216
(205) 967-8901

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VERIFICATION

I have read the above and forgoing Application. As required by Federal Bankruptcy Rule of Procedure 2014(a) and in accordance with Federal Bankruptcy Rule of Procedure 9011(b) and Title 28 U.S.C. § 1746, I declare under penalty of perjury that the statements there made with reference to me and my professional associates are true and correct.

Dated this the 22nd day of January, 2026.


Edmond R. Denaburg
Applicant

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CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing on the following by US mail, email or electronically through CM/ECF system on or before January 22, 2026.

Served Via Email:

The Honorable Tamara O. Mitchell
orderstom@alnb.uscourts.gov
Robert S. Vance Federal Building
1800 Fifth Avenue North
Birmingham, AL 35203

Email or Electronically Through CM/ECF:

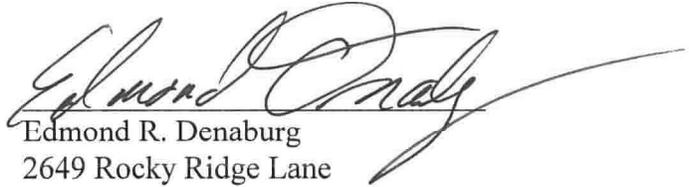
Robert J. Landry, III
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New WEI, LLC

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Edmond R. Denaburg
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