

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

<b>IN RE:</b>  <b>LIMETREE BAY SERVICES, LLC, et al.,<sup>1</sup></b>  <b>Debtors.</b>	<b>CHAPTER 11</b>  <b>CASE NO.: 21-32351</b>  <b>(Jointly Administered)</b>
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**SUMMARY COVER SHEET TO FIRST INTERIM FEE APPLICATION OF  
GLASSRATNER ADVISORY & CAPITAL LLC DBA B. RILEY ADVISORY  
SERVICES AS CHIEF RESTRUCTURING OFFICER FOR THE DEBTORS  
FOR THE PERIOD JULY 12, 2021 THROUGH SEPTEMBER 30, 2021**

**Complex Case Fee Application Coversheet (Hourly)**

<b>Name of Applicant:</b>	<u>B. Riley Advisory Services</u>	
<b>Applicant's Role in Case:</b>	Chief Restructuring Officer	
<b>Docket No. of Employment Order(s):</b>	535	
<b>Interim Application ( x ) No. 1st _____</b> <b>Final Application ( )</b>	Indicate whether this is an interim or final Application. If interim, indicate the number (1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , etc.)	
	<b>Beginning Date</b>	<b>End Date</b>
<b>Time period covered by this Application for which interim compensation has not previously been awarded:</b>	07/12/21	09/30/21
<b>Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? ( Y ) Y/N</b>		
<b>Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? ( Y ) Y/N</b>		
<b>Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? ( Y ) Y/N</b>		
<b>Do expense reimbursements represent actual and necessary expenses incurred? ( Y ) Y/N</b>		
<b>Compensation Breakdown for Time Period Covered by this Application</b>		

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are: Limetree Bay Services, LLC (1866); Limetree Bay Refining Holdings, LLC.(1776); Limetree Bay Refining Holdings II, LLC (1815); Limetree Bay Refining, LLC (8671); Limetree Bay Refining Operating, LLC (9067); Limetree Bay Refining Marketing, LLC (9222). The Debtors' mailing address is Limetree Bay Services, LLC, 11100 Brittmoore Park Drive, Houston, TX 77041.

<b>Total professional fees requested in this Application:</b>	\$1,244,553.00
<b>Total professional hours covered by this Application:</b>	2,934.20
<b>Average hourly rate for professionals:</b>	\$424.15
<b>Total paraprofessional fees requested in this Application:</b>	\$0.00
<b>Total paraprofessional hours covered by this Application:</b>	0.00
<b>Average hourly rate for paraprofessionals:</b>	\$0.00
<b>Total fees requested in this Application:</b>	\$1,244,553.00
<b>Total expense reimbursements requested in this Application:</b>	\$24,386.24
<b>Total fees and expenses requested in this Application:</b>	\$1,268,939.24
<b>Total fees and expenses awarded in all prior Applications:</b>	\$0.00
<b>Plan Status:</b> The Debtors have not yet formulated a Chapter 11 Plan.	
<b>Primary Benefits:</b> During the interim period, B. Riley Advisory provided the Debtors with a Chief Restructuring Officer and financial support services to assist in the restructuring process. This included preparing the Debtors for the bankruptcy filing, negotiating, and obtaining Debtor in Possession Financing, forecasting, and monitoring short- and long-term liquidity, managing due diligence requirements of creditor advisors, assisting the sale efforts and supporting the management and Board of Directors throughout the bankruptcy process. B. Riley Advisory also assisted with administrative tasks related to Chapter 11 including the preparation and filing of Bankruptcy Schedules and Statements as well as Monthly Operating Reports.	

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

IN RE:

LIMETREE BAY SERVICES, LLC, *et al.*,<sup>2</sup>

Debtors.

CHAPTER 11

CASE NO.: 21-32351

(Jointly Administered)

FIRST INTERIM FEE APPLICATION OF GLASSRATNER ADVISORY  
& CAPITAL LLC DBA B. RILEY ADVISORY SERVICES AS CHIEF  
RESTRUCTURING OFFICER TO THE DEBTORS FOR THE  
PERIOD JULY 12, 2021 THROUGH AND INCLUDING SEPTEMBER 30, 2021

**If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.**

GlassRatner Advisory & Capital LLC dba B. Riley Advisory Services (“B. Riley” or “Applicant”), as Chief Restructuring Officer for Limetree Bay Services, LLC, *et al.* (collectively, the “Debtors”), hereby submits its first interim application (“First Interim Application”) for allowance of compensation for professional services provided in the amount of \$1,244,553 and for reimbursement of actual and necessary expenses in the amount of \$24,386 for the period commencing July 12, 2021 and ending on September 30, 2021 (“First Interim Application Period”). In support of this First Interim Application, B. Riley submits the declaration of Mark Shapiro (the “B. Riley Declaration”), which is attached hereto and incorporated herein by

<sup>2</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are: Limetree Bay Services, LLC (1866); Limetree Bay Refining Holdings, LLC.(1776); Limetree Bay Refining Holdings II, LLC (1815); Limetree Bay Refining, LLC (8671); Limetree Bay Refining Operating, LLC (9067); Limetree Bay Refining Marketing, LLC (9222). The Debtors’ mailing address is Limetree Bay Services, LLC, 11100 Brittmoore Park Drive, Houston, TX 77041.

reference. In further support of this First Interim Application, B. Riley respectfully states as follows.

### **JURISDICTION**

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 2016, and Rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

### **BACKGROUND**

3. On July 12, 2021, the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. During these chapter 11 cases, the Debtors have continued in possession of their property and have continued to operate and manage their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On August 11, 2021, the Debtors filed an application to employ B. Riley as Chief Restructuring Officer to the Debtors [Doc. No. 398] (the “Application to Employ”).

5. On September 7, 2021, the Court entered an Order granting Debtors’ Application to Employ [Doc. No. 535] (the “Retention Order”).

6. On September 7, 2021 the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Doc. No. 536] (“Interim Compensation Order”).

**MONTHLY FEE STATEMENTS**

7. In accordance with the Interim Compensation Order, B. Riley filed and served a monthly fee statement on October 12, 2021 [Doc. No. 652] as well as two monthly fee statements on October 21, 2021 [Doc. No. 677 and Doc. No. 682] (collectively the “Monthly Fee Statements”). The 20% holdback of the Monthly Fee statements is \$248,910.60 (the “Holdback Amount”). By this First Interim Application, B. Riley also requests that the Court allow the Debtors to pay any Holdback Amount under the Monthly Fee Statement.

**RELIEF REQUESTED**

8. By this First Interim Application, and pursuant to Sections 330 and 331 of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure and the Interim Compensation Order, B. Riley seeks interim approval and allowance of compensation for professional services rendered in the amount of \$1,244,553 and reimbursement of actual and necessary expenses in the amount of \$24,386 incurred during the First Interim Application Period.

**SUMMARY OF SERVICES PROVIDED BY B. RILEY**

9. Since being retained by the Debtors, B. Riley has rendered professional services to the Debtors as requested and as necessary and appropriate in furtherance of the interests of the Debtor and its estate. B. Riley respectfully submits that the professional services that it rendered on behalf of the Debtors were necessary and have directly benefited the Debtor and its estate and have contributed to the effective administration of this case.

10. B. Riley submits that the interim fees applied for herein for professional services rendered in performing services for the Debtors in this case are fair and reasonable in view of the time spent, the extent of work performed, and the nature of the Debtors’ capitalization structure and financial condition.

11. B. Riley expended an aggregate of 2,934.2 hours during the First Interim Period. The work involved and time expended were carefully assigned in light of the experience and expertise required for a particular task.

12. B. Riley believes there has been no duplication of services between B. Riley and any other professionals of the bankruptcy estate.

13. B. Riley believes that the compensation in this First Interim Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

14. No agreement or understanding exists between B. Riley and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 case, except for internal agreements among employees of B. Riley regarding the sharing of revenue or compensation. Neither B. Riley nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.

15. Summaries of the compensation sought by professionals and the expenses sought in this First Interim Application are attached as **Exhibit C1-C4**. Detailed time records supporting the First Interim Application are attached as **Exhibit D**. Copies of the time entries are not being served. The records are on file with the Court, are available upon request to Debtors' counsel, or available online for free at [www.bmcgroup.com/limetree](http://www.bmcgroup.com/limetree)

16. B. Riley seeks allowance of fees for services provided to the Debtors in the following areas of representation:

<b>Task Code</b>	<b>Total Fees</b>	<b>Total Hours</b>
Bankruptcy Schedules & SOFA	\$156,026.00	441.90
Business Analysis	382,149.50	864.40
Business Operations	80,941.00	183.50
Case Administration	86,071.00	207.40
Claims Administration	4,952.50	8.70
Contingency Plan	33,392.00	65.80
Court Hearings	19,924.00	41.40
Creditor Meetings/Communications	77,698.50	159.80
DIP Process	80,187.50	152.30
Employment/Fee Applications	11,163.50	29.00
Communications with Management	86,883.00	178.20
Monthly Operating Reports	21,600.00	75.10
Sale Process	203,564.50	526.70
<b>TOTAL</b>	<b>\$1,244,553.00</b>	<b>2,934.20</b>

17. The nature of the representation provided by B. Riley in the specific task codes is described below:

- a. Bankruptcy Schedules & SOFA: B. Riley expended 441.90 hours in this category for a fee of \$156,026.00. This category reflects the time spent in assisting the Debtors in fulfilling their statutory reporting requirements for filing the Statement of Financial Affairs and Statement of Operating Assets and Liabilities.
- b. Business Analysis: B. Riley expended 864.40 hours in this category for a fee of \$382,149.50. This category includes time spent analyzing Debtors' facility power consumption, review of various contracts and Debtors' budget variance reporting.

- c. Business Operations: B. Riley expended 183.50 hours in this category for a fee of \$80,941.00. This category includes time spent reviewing Debtors' various operating activities and regulatory reporting documents.
- a. Case Administration: B. Riley expended 207.40 hours in this category for a fee of \$86,071.00. This category includes time spent to execute administrative tasks not otherwise included in another category such as internal planning and status meetings, file management, travel, setting up and maintaining the virtual data room (VDR).
- b. Claims Administration: B. Riley expended 8.70 hours in this category for a fee of \$4,952.50. This category includes time spent handling vendor issues, budget and insurance claims concerns and calls with claim agents.
- c. Contingency Plan: B. Riley expended 65.80 hours in this category for a fee of \$33,392.00. This category includes time spent planning, developing, and discussing the Contingency Plan.
- d. Court Hearings: B. Riley expended 41.40 hours in this category for a fee of \$19,924.00. This category reflects preparation for and attendance of first day hearing, cash collateral hearing and emergency hearing on milestones.
- a. Creditor Meetings/Communications: B. Riley expended 159.80 hours in this category for a fee of \$77,698.50. This category includes discussions, meetings, emails, and other communications with the Committee professionals to ensure transparency throughout the bankruptcy process as well as to prepare files and reporting required or requested by the Committee that are not otherwise included in another category.



- b. DIP Process: B. Riley expended 152.30 hours in this category for a fee of \$80,187.50. This category reflects the time spent developing and submitting of DIP lender reporting.
  - a. Employment/Fee Applications: B. Riley expended 29.00 hours in this category for a fee of \$11,163.50. This category reflects the time incurred to prepare, review and file fee statements and applications with the Court.
  - a. Communications with Management: B. Riley expended 178.20 hours in this category for a fee of \$86,883.00. This category includes discussions, meetings, emails, and other communications with management necessary to coordinate and execute the daily operations and requirements of bankruptcy in a timely and effective manner.
  - a. Monthly Operating Reports: B. Riley expended 75.10 hours in this category for a fee of \$21,600.00. This category includes the time spent assisting the Debtors with the preparation of Monthly Operating Reports and other related matters for the US Trustee.
  - b. Sale Process: B. Riley expended 526.70 hours in this category for a fee of \$203,564.50. This category reflects the time spent researching and analyzing Debtors' assets and the planning, designing and execution of the Sale Process.
18. This is B. Riley's First Interim Application to the Court for compensation and reimbursement of expenses in these Chapter 11 cases.

**ACTUAL AND NECESSARY EXPENSES**

19. B. Riley incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Debtors as summarized above, in the sum of \$24,386, for which B. Riley requests reimbursement in full.

20. Disbursements and expenses are incurred in accordance with B. Riley's normal practice of charging clients for expenses clearly related to and required by particular matters.

**REASONABLE AND NECESSARY SERVICES**

21. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered ... and reimbursement for actual necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

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

- (a) The time spent on such services;
- (b) The rates charged for such services;
- (c) Whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) Whether the compensation is reasonable based on the customary compensation charged by comparable skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

22. The services for which B. Riley seeks compensation were, at the time rendered, necessary for, beneficial to, and in the best interests of, the Debtors' estates. The services were rendered to protect and preserve the Debtors' estates. The services rendered were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by B. Riley is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

23. Notice of this Application, whether by facsimile, electronic mail, or first class mail, will be provided to the Debtors' Master Service List. The method of service for each party will be described more fully in the certificate of service prepared by the Debtors' claim and noticing agent. B. Riley respectfully submits that, under the circumstances, such notice is sufficient and that no other or further notice of this Application is required.

WHEREFORE, B. Riley respectfully requests that the Court enter an order, substantially in the form of the Proposed Order attached hereto as **Exhibit A**: (a) approving B. Riley's fees for the First Interim Application Period in the amount of \$1,244,553; (b) approving the reimbursement of expenses incurred during the First Interim Application Period in the amount of \$24,386; and (c) granting such other and further relief as the Court deems appropriate.

RESPECTFULLY SUBMITTED this 21<sup>st</sup> day of October 2021.

GLASS RATNER ADVISORY &  
CAPITAL GROUP LLC DBA  
B. RILEY ADVISORY SERVICES

/s/ Mark Shapiro

Mark Shapiro  
Senior Managing Director  
4500 Post Oak Parkway  
Suite 1400  
Houston, TX 77027  
Telephone: (713) 226-4700

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that that on October 21, 2021, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Elizabeth A. Green

**Elizabeth A. Green, Esq.**

Fed ID No.: 903144

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Orlando, Florida 32801-3432

Telephone: (407) 649-4000

Facsimile: (407) 841-0168

*Counsel for the Debtors and Debtors  
in Possession*

**EXHIBIT A**

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**IN RE:**

**LIMETREE BAY SERVICES, LLC, *et al.*,<sup>3</sup>**

**Debtors.**

**CHAPTER 11**

**CASE NO.: 21-32351**

**(Jointly Administered)**

**ORDER APPROVING FIRST INTERIM FEE APPLICATION OF  
GLASSRATNER ADVISORY & CAPITAL GROUP LLC DBA B. RILEY  
ADVISORY SERVICES AS CHIEF RESTRUCTURING OFFICER FOR THE  
DEBTORS FOR THE PERIOD JULY 12, 2021 THROUGH SEPTEMBER 30, 2021**

Upon consideration of the First Interim Application of GlassRatner Advisory & Capital Group LLC dba B. Riley Advisory Services (“B. Riley”) as Chief Restructuring Officer to the Debtors for Services Rendered for the period July 12, 2021 through September 30, 2021 (“Application” and “First Interim Application Period,” respectively)<sup>4</sup>, the Court finds that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b); (c) venue is proper before this Court pursuant to 28 U.S.C. § 1408 and 1409; (d) the relief sought in the Application is in the best interest of the Debtors, its creditors, and all parties-in-interest in this case, (e) the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and (f) adequate notice of the Application has been given, no objections were filed, and no other notice is necessary; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefore; it is hereby

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<sup>3</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are: Limetree Bay Services, LLC (1866); Limetree Bay Refining Holdings, LLC.(1776); Limetree Bay Refining Holdings II, LLC (1815); Limetree Bay Refining, LLC (8671); Limetree Bay Refining Operating, LLC (9067); Limetree Bay Refining Marketing, LLC (9222). The Debtors’ mailing address is Limetree Bay Services, LLC, 11100 Brittmoore Park Drive, Houston, TX 77041.

<sup>4</sup> Any capitalized terms used but not defined in this Order shall have the meaning ascribed to them in the Application.

ORDERED:

1. B. Riley is allowed interim compensation of \$1,244,553 for professional services rendered and reimbursement of \$24,386 for actual and necessary expenses incurred on behalf of the Debtors during the First Interim Application Period, for a total amount of \$1,268,939.

2. The Debtors are authorized to pay to B. Riley the Holdback Amount in the amount of \$248,910.60.

3. The amounts awarded herein shall be on an interim basis, subject to disgorgement, and without prejudice to the rights of: (a) B. Riley to seek award and payments of any amounts not otherwise awarded hereunder in connection with its final fee application, and (b) any party in interest to object to the reasonableness of the Application or any portion thereof at a final hearing thereon.

4. The Court shall retain jurisdiction with respect to all matters related to the interpretation or implementation of this Order.

Dated:

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HONORABLE DAVID JONES  
UNITED STATES BANKRUPTCY COURT

**EXHIBIT B**

B. Riley Declaration



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

IN RE:

LIMETREE BAY SERVICES, LLC, *et al.*,<sup>5</sup>

Debtors.

CHAPTER 11

CASE NO.: 21-32351

(Jointly Administered)

**DECLARATION OF MARK SHAPIRO IN SUPPORT OF FIRST INTERIM FEE APPLICATION OF GLASSRATNER ADVISORY & CAPITAL GROUP LLC DBA B. RILEY ADVISORY SERVICES AS CHIEF RESTRUCTURING OFFICER FOR THE DEBTORS FOR THE PERIOD JULY 12, 2021 THROUGH SEPTEMBER 30, 2021**

I, Mark Shapiro, being duly sworn, hereby state as follows:

1. I am a Senior Managing Director with GlassRatner Advisory & Capital Group LLC dba B. Riley Advisory Services (“B. Riley”).<sup>6</sup> I submit this declaration on behalf of B. Riley (the “Declaration”) in support of the First Interim Fee Application of B. Riley as Chief Restructuring Officer to the Debtors for the Period of July 12, 2021 through and including September 30, 2021 (the “First Interim Application”). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

2. I hereby declare that:

- a. I have read and reviewed the First Interim Application;
- b. To the best of my knowledge, information, and belief, the statements contained in the First Interim Application are true and correct;

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<sup>5</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are: Limetree Bay Services, LLC (1866); Limetree Bay Refining Holdings, LLC.(1776); Limetree Bay Refining Holdings II, LLC (1815); Limetree Bay Refining, LLC (8671); Limetree Bay Refining Operating, LLC (9067); Limetree Bay Refining Marketing, LLC (9222). The Debtors’ mailing address is Limetree Bay Services, LLC, 11100 Brittmoore Park Drive, Houston, TX 77041.

<sup>6</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the First Interim Application.

- c. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought all within the Local Rules and the UST Guidelines;
  - d. The fees and disbursements are billed at rates in accordance with practices customarily employed by B. Riley and generally accepted by B. Riley's clients;
  - e. In providing a reimbursable expense, B. Riley does not make a profit on that expense, whether the service is performed by B. Riley in-house or through a third party;
  - f. All services for which compensation is requested by B. Riley were professional services performed for and on behalf of the Debtors and not on behalf of any other person; and
  - g. No agreement or understanding exists between B. Riley and any other person for the sharing of compensation received or to be received for services rendered in connection with these chapter 11 cases, except for internal agreements among employees of B. Riley regarding the sharing of revenue or compensation. Neither B. Riley nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.
3. I certify, under penalty of perjury, that the foregoing statements made by me are true and correct, to the best of my knowledge, information, and belief.

Dated: October 21, 2021

/s/ Mark Shapiro  
Mark Shapiro  
Senior Managing Director  
GlassRatner Advisory & Capital Group LLC  
dba B. Riley Advisory Services

**EXHIBIT C1-C4**

Summary of Compensation by Professional and Expenses

LIMETREE BAY SERVICES, LLC, et al.

July 12, 2021 THROUGH September 30, 2021

**TASK SUMMARY**

<b>TASK DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
Bankruptcy Schedules & SOFA	441.90	156,026.00
Business Analysis	864.40	382,149.50
Business Operations	183.50	80,941.00
Case Administration	207.40	86,071.00
Claims Administration	8.70	4,952.50
Contingency Plan	65.80	33,392.00
Court Hearings	41.40	19,924.00
Creditor Meetings/Communications	159.80	77,698.50
DIP Process	152.30	80,187.50
Employment/Fee Applications	29.00	11,163.50
Communications with Management	178.20	86,883.00
Monthly Operating Reports	75.10	21,600.00
Sale Process	526.70	203,564.50
<b>TOTAL</b>	<b>2,934.20</b>	<b>1,244,553.00</b>

LIMETREE BAY SERVICES, LLC, et al.

July 12, 2021 THROUGH September 30, 2021

**BILLING SUMMARY**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>RATE</u></b>	<b><u>AMOUNT</u></b>
Mark Shapiro	387.8	595.00	225,386.00
Scott Van Meter, JD, CPA, CIRA, CFF	422.9	550.00	227,095.00
Carol Fox, CPA, CIRA, CFE	241.0	450.00	108,450.00
Michael Thatcher, CIRA	128.9	450.00	58,005.00
Tim Hannon	42.4	425.00	18,020.00
Marshall Glade, CPA	267.2	415.00	108,356.50
Frank Cottrell	538.3	400.00	210,720.00
Paul Brown	24.4	400.00	9,760.00
Jeanne Aulbach	11.0	395.00	4,345.00
Chad Yutka	8.5	350.00	2,975.00
Christina Reynolds	64.3	350.00	22,505.00
Dan Uitti, CPA	197.7	350.00	69,195.00
Tanya Anderson	135.6	350.00	47,460.00
Teresa Licamara, CPA, ABV, CFF, CIRA	118.7	350.00	41,545.00
Thomas Popovic	64.9	350.00	22,915.00
Nicole Lopez	5.5	350.00	1,925.00
Bernadette Lombardo, CPA, CFE, CIRA	46.5	325.00	15,112.50
Benjamin Kehler	1.9	295.00	560.50
Jason Stellino	13.8	275.00	3,795.00
Ivan Fedore	51.1	250.00	12,775.00
Michael Proctor	2.7	250.00	675.00
Karyn Kalita	102.7	225.00	23,107.50
Janet Pritchard	26.4	175.00	4,620.00
Ashley Peal	30.0	175.00	5,250.00
<b>Total</b>	<b>2934.2</b>		<b>\$ 1,244,553.00</b>

LIMETREE BAY SERVICES, LLC, et al.  
 July 12, 2021 THROUGH September 30, 2021

**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Case Administration</u></b>	<b>207.40</b>	<b>86,071.00</b>
Mark Shapiro	40.10	18,504.50
Tanya Anderson	18.30	6,405.00
Bernadette Lombardo, CPA, CFE, CIRA	0.20	65.00
Carol Fox, CPA, CIRA, CFE	20.70	9,315.00
Christina Reynolds	1.20	420.00
Dan Uitti, CPA	0.30	105.00
Frank Cottrell	82.00	32,800.00
Marshall Glade, CPA	14.70	3,569.00
Scott Van Meter, JD, CPA, CIRA, CFF	18.20	10,010.00
Teresa Licamara, CPA, ABV, CFF, CIRA	0.30	105.00
Tim Hannon	7.70	3,272.50
Michael Thatcher, CIRA	3.10	1,395.00
Ashley Peal	0.60	105.00

LIMETREE BAY SERVICES, LLC, et al.

July 12, 2021 THROUGH September 30, 2021

**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Bankruptcy Schedules &amp; SOFA</u></b>	<b>441.90</b>	<b>156,026.00</b>
Mark Shapiro	3.30	1,963.50
Tanya Anderson	29.20	10,220.00
Bernadette Lombardo, CPA, CFE, CIRA	19.10	6,207.50
Carol Fox, CPA, CIRA, CFE	151.50	68,175.00
Frank Cottrell	8.90	3,560.00
Karyn Kalita	55.30	12,442.50
Marshall Glade, CPA	2.00	830.00
Scott Van Meter, JD, CPA, CIRA, CFF	1.70	935.00
Teresa Licamara, CPA, ABV, CFF, CIRA	111.90	39,165.00
Michael Thatcher, CIRA	7.60	3,420.00
Janet Pritchard	26.40	4,620.00
Michael Proctor	1.50	375.00
Ashley Peal	23.50	4,112.50

LIMETREE BAY SERVICES, LLC, et al.  
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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Sale Process</u></b>	<b>526.70</b>	<b>203,564.50</b>
Mark Shapiro	47.00	27,965.00
Tanya Anderson	0.40	140.00
Carol Fox, CPA, CIRA, CFE	8.90	4,005.00
Frank Cottrell	299.40	115,160.00
Marshall Glade, CPA	6.30	2,614.50
Scott Van Meter, JD, CPA, CIRA, CFF	3.60	1,980.00
Michael Thatcher, CIRA	0.40	180.00
Thomas Popovic	62.90	22,215.00
Ivan Fedore	51.10	12,775.00
Chad Yutka	8.50	2,975.00
Jason Stellino	13.80	3,795.00
Paul Brown	24.40	9,760.00



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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Business Analysis</u></b>	<b>864.40</b>	<b>382,149.50</b>
Mark Shapiro	39.40	23,443.00
Tanya Anderson	55.00	19,250.00
Carol Fox, CPA, CIRA, CFE	29.40	13,230.00
Christina Reynolds	20.00	7,000.00
Dan Uitti, CPA	171.80	60,130.00
Frank Cottrell	16.00	6,400.00
Karyn Kalita	10.30	2,317.50
Marshall Glade, CPA	161.60	67,064.00
Scott Van Meter, JD, CPA, CIRA, CFF	243.40	133,870.00
Teresa Licamara, CPA, ABV, CFF, CIRA	0.40	140.00
Tim Hannon	24.30	10,327.50
Michael Thatcher, CIRA	72.00	32,400.00
Jeanne Aulbach	10.00	3,950.00
Nicole Lopez	3.70	1,295.00
Michael Proctor	1.20	300.00
Ashley Peal	5.90	1,032.50

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Business Operations</u></b>	<b>183.50</b>	<b>80,941.00</b>
Mark Shapiro	30.40	18,088.00
Carol Fox, CPA, CIRA, CFE	13.30	5,985.00
Christina Reynolds	33.50	11,725.00
Frank Cottrell	25.90	10,360.00
Marshall Glade, CPA	16.70	6,930.50
Scott Van Meter, JD, CPA, CIRA, CFF	50.10	22,055.00
Tim Hannon	8.10	3,442.50
Michael Thatcher, CIRA	4.30	1,935.00
Thomas Popovic	1.20	420.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Creditor Meetings/Communications</u></b>	<b>159.80</b>	<b>77,698.50</b>
Mark Shapiro	37.20	22,134.00
Carol Fox, CPA, CIRA, CFE	1.10	495.00
Dan Uitti, CPA	4.60	1,610.00
Frank Cottrell	47.40	18,960.00
Marshall Glade, CPA	23.30	9,669.50
Scott Van Meter, JD, CPA, CIRA, CFF	40.40	22,220.00
Michael Thatcher, CIRA	5.80	2,610.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Court Hearings</u></b>	<b>41.40</b>	<b>19,924.00</b>
Mark Shapiro	11.80	7,021.00
Carol Fox, CPA, CIRA, CFE	0.50	225.00
Dan Uitti, CPA	3.80	1,330.00
Frank Cottrell	13.50	5,400.00
Marshall Glade, CPA	3.20	1,328.00
Scott Van Meter, JD, CPA, CIRA, CFF	7.50	4,125.00
Michael Thatcher, CIRA	1.10	495.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>DIP Process</u></b>	<b>152.30</b>	<b>80,187.50</b>
Mark Shapiro	86.50	51,467.50
Carol Fox, CPA, CIRA, CFE	3.00	1,350.00
Frank Cottrell	43.10	17,240.00
Marshall Glade, CPA	4.00	1,660.00
Scott Van Meter, JD, CPA, CIRA, CFF	14.30	7,865.00
Tim Hannon	1.00	425.00
Michael Thatcher, CIRA	0.40	180.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Contingency Plan</u></b>	<b>65.80</b>	<b>33,392.00</b>
Mark Shapiro	20.20	12,019.00
Frank Cottrell	0.50	200.00
Marshall Glade, CPA	3.20	1,328.00
Scott Van Meter, JD, CPA, CIRA, CFF	10.70	5,885.00
Michael Thatcher, CIRA	30.40	13,680.00
Thomas Popovic	0.80	280.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Claims Administration</u></b>	<b>8.70</b>	<b>4,952.50</b>
Mark Shapiro	7.50	4,462.50
Tanya Anderson	0.50	175.00
Michael Thatcher, CIRA	0.70	315.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Employment/Fee Applications</u></b>	<b>29.00</b>	<b>11,163.50</b>
Mark Shapiro	2.40	1,428.00
Tanya Anderson	21.30	7,455.00
Frank Cottrell	0.40	160.00
Scott Van Meter, JD, CPA, CIRA, CFF	2.10	1,155.00
Michael Thatcher, CIRA	0.90	405.00
Benjamin Kehler	1.90	560.50



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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Monthly Operating Reports</u></b>	<b>75.10</b>	<b>21,600.00</b>
Bernadette Lombardo, CPA, CFE, CIRA	27.10	8,807.50
Carol Fox, CPA, CIRA, CFE	3.90	1,755.00
Karyn Kalita	37.10	8,347.50
Scott Van Meter, JD, CPA, CIRA, CFF	1.20	660.00
Teresa Licamara, CPA, ABV, CFF, CIRA	5.80	2,030.00

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**Task Summary by Professional**

<b><u>PROFESSIONAL</u></b>	<b><u>HOURS</u></b>	<b><u>AMOUNT</u></b>
<b><u>Communications with Management</u></b>	<b>178.20</b>	<b>86,883.00</b>
Mark Shapiro	62.00	36,890.00
Tanya Anderson	10.90	3,815.00
Bernadette Lombardo, CPA, CFE, CIRA	0.10	32.50
Carol Fox, CPA, CIRA, CFE	8.70	3,915.00
Christina Reynolds	9.60	3,360.00
Dan Uitti, CPA	17.20	6,020.00
Frank Cottrell	1.20	480.00
Marshall Glade, CPA	32.20	13,363.00
Scott Van Meter, JD, CPA, CIRA, CFF	29.70	16,335.00
Teresa Licamara, CPA, ABV, CFF, CIRA	0.30	105.00
Tim Hannon	1.30	552.50
Michael Thatcher, CIRA	2.20	990.00
Jeanne Aulbach	1.00	395.00
Nicole Lopez	1.80	630.00

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**Expense Entry Detail**

<b>DATE</b>	<b>PROFESSIONAL</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b><u>Lodging</u></b>			
08/03/21	Mark Shapiro	Hotels, etc	457.77
08/19/21	Frank Cottrell	Travel insurance related to lodging for trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	46.63
08/26/21	Frank Cottrell	Lodging related to trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	1,305.91
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Hotel for St. Croix trip.	842.07
07/14/21	Marshall Glade, CPA	Lodging	994.20
07/30/21	Marshall Glade, CPA	Lodging	1,727.39
07/16/21	Mark Shapiro	Hotels, - St. Croix	1,333.10
07/19/21	Mark Shapiro	Hotels, etc	527.00
07/19/21	Marshall Glade, CPA	Lodging	527.00
07/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Lodging in St. Croix for site visit.	1,530.00
07/28/21	Mark Shapiro	Hotels, etc	4,139.04
08/02/21	Mark Shapiro	Meals	179.56
08/03/21	Mark Shapiro	Meals	19.39
08/03/21	Mark Shapiro		133.00
08/23/21	Frank Cottrell	Breakfast during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	15.63
08/23/21	Frank Cottrell	Lunch during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	6.85
08/24/21	Frank Cottrell	Lunch during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	19.99
08/24/21	Frank Cottrell	Meal during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	8.00
08/25/21	Frank Cottrell	Lunch during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	13.30
08/26/21	Frank Cottrell	Lunch during trip to St. Croix for site visit related to liquidation Target, Bay Ltd.	24.41
08/04/21	Mark Shapiro	Meals	60.26
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Dinner in St. Croix (KSV).	39.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Lunch in San Juan on trip to St. Croix.	48.01
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Dinner with Neil Morgan and Dustin Dunbar to discuss operations and accounting issues.	359.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Lunch with Neil Morgan to discuss hydrocarbon removal process.	21.84
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Dinner with Keshav Krishnan (UCC) at AMA Cane Bay to discuss operation issues.	226.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Predinner drinks with K. Krishnan to discuss operational tours and UCC requests.	21.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Lunch with Keshav Krishnan to discuss operation issues.	22.45
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Lunch with Keshav Krishnan in San Juan airport en route to Houston. Discussed site visit and follow-up questions.	92.23

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**Expense Entry Detail**

<b>DATE</b>	<b>PROFESSIONAL</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
07/14/21	Mark Shapiro	Meals - Shapiro/Glade/Popovic	160.00
07/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meals - Dinner Van Meter - St. Croix.	37.98
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meals - Dinner Shapiro, Glade and Van Meter - St. Croix.	244.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meals - Lunch Glade and Van Meter - St. Croix.	26.95
07/12/21	Mark Shapiro	Meals	299.00
07/12/21	Marshall Glade, CPA	Lunch	14.05
07/13/21	Mark Shapiro	Meals	11.89
07/13/21	Marshall Glade, CPA	Lunch	10.55
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meals - Dinner Van Meter - St. Croix.	38.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meals - Dinner Shapiro, Glade and Van Meter - St. Croix.	297.00
07/29/21	Marshall Glade, CPA	Lunch	39.35
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Car rental in St. Croix	795.02
08/19/21	Frank Cottrell	Car rental for trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	341.97
08/26/21	Frank Cottrell	Fuel for car rental for trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	14.90
08/26/21	Frank Cottrell	Parking for trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	80.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Car service from home to airport re Trip to St. Croix.	126.50
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Fuel for rental car.	16.15
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Car service from airport to home re Trip to St. Croix.	126.50
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Hertz car rental on St. Croix.	226.29
07/14/21	Marshall Glade, CPA	Airport Parking	56.00
07/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Uber from IAH to home after St Croix trip.	97.51
07/30/21	Marshall Glade, CPA	Airport Parking	56.00
07/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Uber to Airport for trip to St. Croix	63.41
08/19/21	Frank Cottrell	Airfare, round trip from IAH to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	1,934.86
08/26/21	Frank Cottrell	In-flight wifi related to airfare, round trip from IAH to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	19.00
09/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Airfare to St. Croix for site visit and meetings with management.	869.66
07/14/21	Marshall Glade, CPA	Transportation Internet - GoGoAir	20.00
07/27/21	Marshall Glade, CPA	Transportation Internet GoGoAir	20.00
07/30/21	Marshall Glade, CPA	Transportation Internet - GoGoAir	20.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Airfare for refinery visit on St. Croix 7-25 to 7-30.	1,907.26
07/28/21	Mark Shapiro	Airfare, etc - DFW/Sales tax return preparation/DFW	594.86
07/21/21	Marshall Glade, CPA	Airfare To/From St. Croix	910.86

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**Expense Entry Detail**

<b>DATE</b>	<b>PROFESSIONAL</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
08/20/21	Frank Cottrell	Covid testing for trip to St. Croix (8/23-8/26/2021) for site visit related to liquidation Target, Bay Ltd.	75.00
09/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	COVID-19 rapid test for trip to St. Croix	50.00
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	WiFi access in San Juan airport.	4.99
08/12/21	Copying, Teleconference & General Charges	Pacer charges	1.80
09/15/21	Copying, Teleconference & General Charges	Pacer charges	38.90
<b>Total</b>			<b><u>24,386.24</u></b>

**EXHIBIT D**

Time Records

Copies of the time entries are not being served. The records are on file with the Court, are available upon request to Debtors' counsel, or available online for free at [www.bmcgroup.com/limetree](http://www.bmcgroup.com/limetree)

LIMETREE BAY SERVICES, LLC, et al.

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**Time Entry Detail**

<b>DATE</b>	<b>PROFESSIONAL</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
<b><u>Case Administration</u></b>					
07/13/21	Mark Shapiro	Emails and calls with BR team. Engagement planning.	1.00	595.00	595.00
07/14/21	Frank Cottrell	Research and drafting of bankruptcy training and communication literature.	3.60	400.00	1,440.00
07/14/21	Marshall Glade, CPA	Travel from St. Croix to Atlanta - billed at 50%.	4.20	207.50	871.50
07/15/21	Tanya Anderson	Internal discussion and planning for management presentation with SVM and CR.	1.10	350.00	385.00
07/15/21	Christina Reynolds	Review docket filings.	0.20	350.00	70.00
07/15/21	Frank Cottrell	Research and drafting of bankruptcy training and communication literature.	1.40	400.00	560.00
07/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status calls with counsel and B. Riley team.	1.80	550.00	990.00
07/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to postpetition protocols.	0.50	550.00	275.00
07/16/21	Mark Shapiro	Travel - St. Croix/DFW - billed at 50%.	6.00	297.50	1,785.00
07/16/21	Christina Reynolds	Review docket filings.	1.00	350.00	350.00
07/16/21	Frank Cottrell	Research and drafting of bankruptcy training and communication literature.	1.10	400.00	440.00
07/16/21	Marshall Glade, CPA	Review provided SOFAs and Schedules details.	0.60	415.00	249.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordinate travel to USVI for site visit.	1.50	550.00	825.00
07/22/21	Marshall Glade, CPA	Setup data room access for management to provide certain documents.	0.40	415.00	166.00
07/23/21	Frank Cottrell	File and virtual data room management.	4.00	400.00	1,600.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordination of travel to USVI.	1.00	550.00	550.00
07/24/21	Mark Shapiro	Case administration. Handling of emails and coordination of open issues. Review and execution of Terminals NDA.	1.40	595.00	833.00
07/24/21	Frank Cottrell	File and virtual data room management.	1.30	400.00	520.00
07/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordinate travel to USVI for site visit.	0.50	550.00	275.00
07/26/21	Frank Cottrell	File and virtual data room management.	10.10	400.00	4,040.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review UCC appointment and internal discussion of same.	0.30	550.00	165.00
07/27/21	Dan Uitti, CPA	Call with MG about professional fees.	0.30	350.00	105.00
07/27/21	Frank Cottrell	Docket, file, virtual data room management and assistance with Jefferies' marketing list - contacts from Pitchbook database.	8.30	400.00	3,320.00
07/27/21	Marshall Glade, CPA	Travel to St. Croix from Atlanta - billed at 50%.	4.00	207.50	830.00
07/28/21	Mark Shapiro	Travel/ DFW - St. Croix - billed at 50%.	6.00	297.50	1,785.00
07/29/21	Frank Cottrell	Docket download, filing, virtual data room management.	4.10	400.00	1,640.00
07/30/21	Marshall Glade, CPA	Travel to Atlanta from St. Croix - billed at 50%.	4.00	207.50	830.00
08/01/21	Frank Cottrell	Virtual data room management.	2.20	400.00	880.00
08/01/21	Frank Cottrell	Docket download and filing.	2.10	400.00	840.00
08/03/21	Mark Shapiro	Travel time to/from Sales tax return preparation to DFW.	6.00	595.00	1,785.00
08/03/21	Frank Cottrell	Virtual data room management - file updates and invited users.	3.80	400.00	1,520.00
08/03/21	Frank Cottrell	Review of Jefferies' staged files for the initial virtual data room.	2.40	400.00	960.00
08/03/21	Frank Cottrell	Syncing of files with Jefferies database.	1.40	400.00	560.00
08/06/21	Frank Cottrell	Virtual data room file management and update.	3.40	400.00	1,360.00
08/09/21	Frank Cottrell	Virtual data room management - creation of repository and selection of files related to liquidation RFP process, invitation and communication management to parties with submitted NDA.	3.30	400.00	1,320.00
08/09/21	Frank Cottrell	Virtual data room management - creation of repository and selection of files related to liquidation RFP process.	2.50	400.00	1,000.00
08/10/21	Frank Cottrell	File administration - docket update and upload to virtual data room.	0.90	400.00	360.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox to plan engagement and staffing.	0.30	350.00	105.00
08/11/21	Frank Cottrell	Virtual data room management - file administration.	0.50	400.00	200.00

B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/11/21	Frank Cottrell	Virtual data room management - file administration.	1.00	400.00	400.00
08/12/21	Mark Shapiro	Internal planning meeting. Handling of case administration matters.	1.20	595.00	714.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Planning meeting with MS, FC, and TH.	1.00	450.00	450.00
08/12/21	Frank Cottrell	Internal status and planning meeting. Att: M. Shapiro, C. Fox, T. Hannon.	1.00	400.00	400.00
08/13/21	Mark Shapiro	Internal planning and discussion call with FC, MS, CF, MT & TA.	1.00	595.00	595.00
08/13/21	Mark Shapiro	Handling of case admin matters. Case planning.	1.00	595.00	595.00
08/13/21	Tanya Anderson	Internal planning and discussion call with FC, MS, CF, MT & TA.	1.00	350.00	350.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Planning meeting with MS, FC,TA, MT.	0.90	450.00	405.00
08/13/21	Frank Cottrell	Drafting of tracker for internal status and planning meeting.	1.90	400.00	760.00
08/13/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, M. Thatcher, T. Anderson.	1.00	400.00	400.00
08/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to workflow planning and status calls.	0.50	550.00	275.00
08/13/21	Michael Thatcher, CIRA	Attend internal planning and discussion call with FC, MS, and TA.	1.00	450.00	450.00
08/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to workstream planning and staff assignments.	0.50	550.00	275.00
08/16/21	Mark Shapiro	Engagement planning. Development of work plans for Debtors and BR team.	1.60	595.00	952.00
08/16/21	Mark Shapiro	Internal planning and discussion call. Att: F. Cottrell, C. Fox, T. Hannon, M. Thatcher, T. Anderson and S. Van Meter.	0.90	595.00	535.50
08/16/21	Tanya Anderson	Internal planning and discussion call with FC, MS, CF, TH, MT, SVM & TA.	0.90	350.00	315.00
08/16/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with FC, MS, SVM, TH, MT & TA.	0.90	450.00	405.00
08/16/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, T. Hannon, M. Thatcher, T. Anderson and S. Van Meter.	0.90	400.00	360.00
08/16/21	Tim Hannon	Internal planning and discussion call with FC, MS, CF, MT, SVM & TA.	0.90	425.00	382.50
08/16/21	Ashley Peal	Review documents produced on 8.11.21 and ensure that all files provided were properly downloaded.	0.60	175.00	105.00
08/17/21	Mark Shapiro	Internal planning and discussion call with FC, MS, CF, MT, SVM & TA.	0.90	595.00	535.50
08/17/21	Tanya Anderson	Internal planning and discussion call with FC, MS, CF, MT, SVM & TA.	0.90	350.00	315.00
08/17/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with FC, MS, SVM, MT & TA.	0.90	450.00	405.00
08/17/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, M. Thatcher, T. Anderson and S. Van Meter.	0.90	400.00	360.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal planning and discussion call.	0.90	550.00	495.00
08/18/21	Mark Shapiro	Internal planning and discussion call with FC, MS, CF, TH, SVM & TA.	0.90	595.00	535.50
08/18/21	Tanya Anderson	Internal planning and discussion call with FC, MS, CF, MT, SVM & TA.	0.50	350.00	175.00
08/18/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with FC, MS, SVM, TH & TA.	0.50	450.00	225.00
08/18/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, M. Thatcher, T. Anderson and S. Van Meter.	0.50	400.00	200.00
08/18/21	Tim Hannon	Internal planning and discussion call with FC, MS, CF, SVM & TA.	0.50	425.00	212.50
08/20/21	Carol Fox, CPA, CIRA, CFE	Attend internal planning and discussion call with SVM, MT, FC.	0.50	450.00	225.00
08/20/21	Frank Cottrell	Attend internal planning and discussion call with SVM, CF, MT.	0.60	400.00	240.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend internal planning and discussion call with MT, CF, FC.	0.30	550.00	165.00
08/23/21	Tanya Anderson	Internal planning and discussion call with CF, TH, SVM & MT.	0.30	350.00	105.00
08/23/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with TH, SVM, MT and TA.	0.30	450.00	135.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal planning and discussion call.	0.50	550.00	275.00
08/23/21	Tim Hannon	Internal planning and discussion call with CF, MT, SVM & TA.	0.30	425.00	127.50



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/23/21	Michael Thatcher, CIRA	Attend internal planning call with TA, CF, SVM and TH.	0.30	450.00	135.00
08/24/21	Mark Shapiro	Internal planning and discussion call with MT, TH, SVM & TA.	0.80	595.00	476.00
08/24/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM & TA.	0.80	350.00	280.00
08/24/21	Tim Hannon	Internal planning and discussion call with MS, MT, SVM & TA.	0.80	425.00	340.00
08/25/21	Mark Shapiro	Internal planning and discussion call with FC, MT, TH, SVM & TA.	0.80	595.00	476.00
08/25/21	Tanya Anderson	Internal planning and discussion call with FC, MT, TH, SVM & MS.	0.80	350.00	280.00
08/25/21	Frank Cottrell	Internal planning and discussion call. Att: T. Hannon, T. Anderson, S. Van Meter, M. Shapiro and M. Thatcher.	0.80	400.00	320.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal planning and discussion call with B Riley team.	0.80	550.00	440.00
08/25/21	Tim Hannon	Internal planning and discussion call with FC, MT, TA, SVM & MS.	0.80	425.00	340.00
08/25/21	Michael Thatcher, CIRA	Attend internal planning call with TA, SVM, MS, TH and FC.	0.30	450.00	135.00
08/25/21	Michael Thatcher, CIRA	Attend internal planning call with TA, SVM, MS, TH and FC.	0.50	450.00	225.00
08/26/21	Mark Shapiro	Internal planning and discussion call with CF, MT, SVM, TA & TH	1.00	595.00	595.00
08/26/21	Tanya Anderson	Internal planning and discussion call with MS, MT, SVM, CF & TH	1.00	350.00	350.00
08/26/21	Bernadette Lombardo, CPA, CFE, CIRA	Review correspondence from Debtor's risk manager re: insurance.	0.20	325.00	65.00
08/26/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MS, MT, SVM, TA & TH	1.00	450.00	450.00
08/26/21	Tim Hannon	Internal planning and discussion call with MS, MT, SVM, TA & CF	1.20	425.00	510.00
08/26/21	Michael Thatcher, CIRA	Internal planning and discussion call with MS, CF, SVM, TA & TH	1.00	450.00	450.00
08/27/21	Mark Shapiro	Internal planning and discussion call with TH, MT, TA, CF, FC & SVM.	1.20	595.00	714.00
08/27/21	Mark Shapiro	Engagement planning. Review of and edits to invoicing.	1.00	595.00	595.00
08/27/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM, FC, MT & MT.	1.20	350.00	420.00
08/27/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with TH, MS, TA, MT, FC & SVM.	1.10	450.00	495.00
08/27/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, T. Hannon, M. Thatcher, T. Anderson and S. Van Meter.	1.20	400.00	480.00
08/27/21	Tim Hannon	Internal planning and discussion call with MT, MS, TA, CF, FC & SVM.	1.00	425.00	425.00
08/30/21	Mark Shapiro	8/30 Internal planning and discussion call with MS, TH, SVM, FC, MT & TA.	1.50	595.00	892.50
08/30/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM, FC, MT & TA.	1.50	350.00	525.00
08/30/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with TH, SVM, MT, MS, FC and TA.	1.50	450.00	675.00
08/30/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, T. Hannon, M. Thatcher, T. Anderson and S. Van Meter.	1.50	400.00	600.00
08/30/21	Tim Hannon	Internal planning and discussion call with MS, SVM, FC, MT & TA.	1.50	425.00	637.50
08/31/21	Mark Shapiro	Internal planning and discussion call with MS, TH, SVM, FC, MT & TA.	0.70	595.00	416.50
08/31/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM, FC, MT & TA.	0.70	350.00	245.00
08/31/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with TH, SVM, MT, MS, FC and TA.	0.70	450.00	315.00
08/31/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, T. Hannon, M. Thatcher, T. Anderson and S. Van Meter.	0.70	400.00	280.00
08/31/21	Tim Hannon	Internal planning and discussion call with MS, SVM, FC, MT & TA.	0.70	425.00	297.50
09/01/21	Mark Shapiro	Internal status meeting with BR team to review outstanding case issues. Calls with BH.	1.30	595.00	773.50

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/01/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM, FC, MT & TA	1.00	350.00	350.00
09/01/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with TH, MT, MS, FC and TA.	1.00	450.00	450.00
09/01/21	Frank Cottrell	Internal planning and discussion call. Att: M. Shapiro, C. Fox, T. Hannon, M. Thatcher, T. Anderson.	1.00	400.00	400.00
09/02/21	Mark Shapiro	Internal Status meeting.	1.00	595.00	595.00
09/07/21	Mark Shapiro	Update call with Jefferies and SJP. Coordination of lender call. Engagement planning and updates with BR team.	1.30	595.00	773.50
09/07/21	Frank Cottrell	Internal planning and discussion call. Att: M. Thatcher, T. Anderson.	0.60	400.00	240.00
09/08/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with FC.	0.40	450.00	180.00
09/08/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox.	0.40	400.00	160.00
09/09/21	Mark Shapiro	Internal call with BR team to review case issues. Restructuring Committee call.	1.60	595.00	952.00
09/09/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with SVM, MT, MS, FC and TH.	0.60	450.00	270.00
09/09/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter and M. Thatcher.	0.70	400.00	280.00
09/10/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC and MS.	0.30	450.00	135.00
09/10/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro and M. Thatcher.	0.40	400.00	160.00
09/13/21	Tanya Anderson	Internal planning and discussion call with MS, TH, SVM, FC, MT, MG & TA	0.80	350.00	280.00
09/13/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.80	400.00	320.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal status call.	0.80	550.00	440.00
09/14/21	Tanya Anderson	Internal planning and discussion call with MS, SVM, FC, MT, MG & TA	1.00	350.00	350.00
09/14/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MS, MG, SVM, TA, and TH.	1.10	450.00	495.00
09/14/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	1.20	400.00	480.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal status call.	1.00	550.00	550.00
09/15/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MS, MG, SVM, TA, and TH.	1.00	450.00	450.00
09/15/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	1.00	400.00	400.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal status call.	0.50	550.00	275.00
09/16/21	Tanya Anderson	Internal planning and discussion call with SVM, FC, MT, & TA	0.30	350.00	105.00
09/16/21	Frank Cottrell	Internal planning and discussion call. Att: S. Van Meter, M. Thatcher, T. Anderson.	0.30	400.00	120.00
09/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal status call.	0.50	550.00	275.00
09/17/21	Tanya Anderson	Internal planning and discussion call with MS, SVM, FC, MT, MG & TA	0.80	350.00	280.00
09/17/21	Tanya Anderson	Internal planning and discussion call with SVM, FC, MT, TH, MG & TA	0.80	350.00	280.00
09/17/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, SVM, MS, TA and MS.	0.70	450.00	315.00
09/17/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.50	400.00	200.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal status call.	0.50	550.00	275.00
09/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordinate travel to St. Croix for site visit including COVID testing and reservations.	1.00	550.00	550.00
09/20/21	Tanya Anderson	Internal planning and update meeting with CF, MG, SVM, MT & MS.	0.80	350.00	280.00
09/20/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, SVM, MG, TA and MS.	0.90	450.00	405.00
09/20/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.90	400.00	360.00
09/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Daily status call with B. Riley team.	0.50	550.00	275.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/21/21	Tanya Anderson	Internal planning and update meeting with CF, MG, SVM, MT & MS.	0.30	350.00	105.00
09/21/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, TA and MS.	0.20	450.00	90.00
09/21/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, M. Thatcher, T. Anderson, M. Glade.	0.20	400.00	80.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Daily status call with B. Riley team.	0.50	550.00	275.00
09/22/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, TA, SVM, and MS.	0.70	450.00	315.00
09/22/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.70	400.00	280.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Daily status call with B. Riley team.	0.50	550.00	275.00
09/23/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, SVM, TA and MS.	0.60	450.00	270.00
09/23/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.70	400.00	280.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Daily status call with B. Riley team.	0.50	550.00	275.00
09/24/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, and MS.	0.80	450.00	360.00
09/24/21	Frank Cottrell	Internal planning and discussion call. Att: C. Fox, M. Shapiro, M. Thatcher, M. Glade.	0.80	400.00	320.00
09/27/21	Tanya Anderson	Internal planning and update meeting with CF, MG, SVM, MT & FC.	1.00	350.00	350.00
09/27/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, SVM, and TA.	1.50	450.00	675.00
09/27/21	Frank Cottrell	Internal planning and discussion call. Att.: C. Fox, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	1.50	400.00	600.00
09/27/21	Marshall Glade, CPA	Daily call with team to review Shared Services and BP invoices	1.50	415.00	622.50
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	End of day status call with B. Riley team.	1.50	550.00	825.00
09/28/21	Tanya Anderson	Limetree internal planning call.	0.80	350.00	280.00
09/28/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, MS, and TA.	0.80	450.00	360.00
09/28/21	Frank Cottrell	Internal planning and discussion call. Att.: M. Shapiro, C. Fox, S. Van Meter, M. Thatcher, T. Anderson, M. Glade.	0.90	400.00	360.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	End of day status call with B. Riley team.	0.90	550.00	495.00
09/29/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MG, MS, and SVM.	0.40	450.00	180.00
09/29/21	Frank Cottrell	Internal planning and discussion call. Att.: M. Shapiro, C. Fox, S. Van Meter, M. Glade.	0.40	400.00	160.00
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	End of day status call with B. Riley team.	0.40	550.00	220.00
09/30/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MS, and SVM.	0.40	450.00	180.00
09/30/21	Frank Cottrell	Internal planning and discussion call. Att.: M. Shapiro, C. Fox, S. Van Meter, M. Thatcher.	0.60	400.00	240.00
<b><u>Bankruptcy Schedules &amp; SOFA</u></b>					
07/15/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review key motions and pleadings in preparation for planning call to prepare bankruptcy schedules, SOFA and other reporting.	2.20	350.00	770.00
07/16/21	Bernadette Lombardo, CPA, CFE, CIRA	Participated in conference call with M. Glade, C. Fox, T. Licamara, S. Van Meter and D. Lane re: review of bankruptcy reporting.	0.50	325.00	162.50
07/16/21	Bernadette Lombardo, CPA, CFE, CIRA	Participated in conference call with M. Glade, C. Fox, T. Licamara and S. Van Meter re: review of bankruptcy reporting.	0.20	325.00	65.00
07/16/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel for the Debtor, the B. Riley Team, and the Debtor representatives regarding preparation of the Initial Report, Bankruptcy Schedules and Statement of Financial Affairs.	0.60	450.00	270.00
07/16/21	Carol Fox, CPA, CIRA, CFE	Participated in conference call with M. Glade, C. Fox, T. Licamara, S. Van Meter and D. Lane re: review of bankruptcy reporting.	0.70	450.00	315.00
07/16/21	Marshall Glade, CPA	Call with team regarding MORs, SOFAs and Schedules.	0.70	415.00	290.50
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Participated in conference call with M. Glade, C. Fox, T. Licamara, S. Van Meter and Limetree team re: review of bankruptcy reporting.	0.70	550.00	385.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to preparation of SOFA and schedules.	1.00	550.00	550.00
07/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Attend call with Debtor regarding bankruptcy reporting; Attend call with counsel regarding planning for bankruptcy schedules and SOFA.	0.60	350.00	210.00
07/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review initial report and prepare matrix of document to be requested; correspond with counsel regarding information needed for initial report.	1.40	350.00	490.00
07/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Prepare summary request for information to Debtors staff for initial report.	0.50	350.00	175.00
07/19/21	Marshall Glade, CPA	Analyze schedules listing critical or key vendors; review contracts and pre-petition amounts owed.	0.80	415.00	332.00
07/19/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review documents on server for purposes of identifying information for initial report and bankruptcy schedules/SOFA.	2.20	350.00	770.00
07/19/21	Janet Pritchard	Office conference with TAL. Prepare index of insurance documents.	4.20	175.00	735.00
07/20/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team (0.3) and legal counsel (0.7) regarding preparation of bankruptcy schedules, SOFA, and initial report.	1.00	450.00	450.00
07/20/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue to review documents in dataroom and identifying items to be used for initial report, BKC schedules and SOFA.	1.00	350.00	350.00
07/20/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox and counsel office to discuss preparation of initial report, BKC schedules and SOFA; Call with C Fox and K Katalia to discuss contract review and list of executory contracts.	1.00	350.00	350.00
07/20/21	Janet Pritchard	Office conference with TAL. Begin preparation of matrix for information needed for schedules and SOFA.	0.80	175.00	140.00
07/21/21	Tanya Anderson	Schedule G planning and discussion with KK, CF & TL.	0.30	350.00	105.00
07/21/21	Tanya Anderson	Schedule G research and analysis - contract review of professionals and shared services.	2.40	350.00	840.00
07/21/21	Tanya Anderson	Schedule G research and analysis - contract review of licensing agreements and warrants.	2.40	350.00	840.00
07/21/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.30	450.00	135.00
07/21/21	Karyn Kalita	Review contracts and update contract database for credit agreements.	3.20	225.00	720.00
07/21/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with K Katalia to plan contract review (.4) ; Call with C Fox, K Katalia and T Anderson to discuss contract review and instructions for same (.3).	0.70	350.00	245.00
07/21/21	Janet Pritchard	Complete preparation of matrix for information needed for schedules and SOFA.	4.20	175.00	735.00
07/22/21	Tanya Anderson	Schedule G research and analysis - contract review of intermediate agreements and insurance.	2.40	350.00	840.00
07/22/21	Tanya Anderson	Schedule G research and analysis - contract review of intermediate agreements.	3.00	350.00	1,050.00
07/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Participated in conference call with T. Licamara, C. Fox and D. Lane re: review of status of documents received from Debtor and related bankruptcy reporting timeline.	0.30	325.00	97.50
07/22/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.30	450.00	135.00
07/22/21	Karyn Kalita	Review contracts and update contract database for credit agreements.	2.60	225.00	585.00
07/22/21	Karyn Kalita	Review contracts and update contract database for GVI and Debt agreements.	1.90	225.00	427.50
07/22/21	Karyn Kalita	Review contracts and update contract database for insurance policy agreements.	1.70	225.00	382.50
07/22/21	Karyn Kalita	Review contracts and update contract database for BP agreements.	0.60	225.00	135.00
07/22/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Compile data regarding corporate officers, directors and insiders.	1.50	350.00	525.00
07/22/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Supervise review of contracts for Bankruptcy Schedule G.	0.50	350.00	175.00
07/22/21	Janet Pritchard	Prepare binder of draft Petition, Schedules and SOFA for all entities.	1.20	175.00	210.00
07/23/21	Karyn Kalita	Review contracts and update contract database for insurance policy agreements.	2.90	225.00	652.50
07/26/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara, C. Fox and D. Lane re: status of initial report and bankruptcy schedules.	0.60	325.00	195.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/26/21	Bernadette Lombardo, CPA, CFE, CIRA	Review balance sheets provided by debtor for LBRO and LBRM.	0.20	325.00	65.00
07/26/21	Bernadette Lombardo, CPA, CFE, CIRA	Begin scheduling LBRM per Debtor's balance sheet and bankruptcy schedules provided by D. Lane.	1.00	325.00	325.00
07/26/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.80	450.00	360.00
07/26/21	Karyn Kalita	Create a list of current and previous officers and managers of Limetree Bay debtor entities.	1.80	225.00	405.00
07/26/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review documents related to litigation and plan for compiling list of litigation for bankruptcy schedules.	1.40	350.00	490.00
07/26/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Receive and begin to review balance sheet for LBR and drill into details; Search documents collected and documents on dataroom for detail and support for assets and liabilities regarding LBR for bankruptcy schedules.	3.90	350.00	1,365.00
07/26/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox, B Lombardo and counsel's office to discuss status of information for IDI and bankruptcy schedules.	1.00	350.00	350.00
07/26/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review corporate documents and planning for compiling lists of current and former officers and board of directors; Instruct staff for compiling list of officers and directors.	1.00	350.00	350.00
07/27/21	Tanya Anderson	Calls with BL to plan review of schedules.	0.70	350.00	245.00
07/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review schedules preparation prepared by M. Proctor (LBRO).	0.20	325.00	65.00
07/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Continue with review/comparison/comment of Debtor's accounting records to draft bankruptcy schedules (LBRM).	1.60	325.00	520.00
07/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference with M. Proctor re: review of bankruptcy schedule comparison/review (LBRO).	0.20	325.00	65.00
07/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with Tanya Andersen re: review of bankruptcy schedule and SOFA comparison/review (LBRO and LBRM).	0.20	325.00	65.00
07/27/21	Carol Fox, CPA, CIRA, CFE	Review and edit schedule of over 550 executory contracts and supporting contracts and agreements - in progress.	4.60	450.00	2,070.00
07/27/21	Karyn Kalita	Create a list of current and previous officers and managers of Limetree Bay debtor entities.	0.60	225.00	135.00
07/27/21	Karyn Kalita	Create a summary of pending litigation for Limetree Bay entities.	0.80	225.00	180.00
07/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue to analyze LBR balance sheet as of Petition date and documents provided by client related to assets and liabilities and attempt to identify detail for assets and liabilities for the bankruptcy schedules; Prepare detailed list of questions to controller regarding LBR balance sheet assets and debts and information required for the bankruptcy schedules and statement of financial affairs.	3.50	350.00	1,225.00
07/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review insurance contracts and insurance policy lists and attempt to identify active and effective policies and paid through data for Initial Report.	2.50	350.00	875.00
07/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review documents regarding active contracts and lists prepared by Debtor and supplemented by staff and plan analysis of same with C Fox.	0.70	350.00	245.00
07/27/21	Michael Proctor	Review and discussion with B Lombardo about LBRO bankruptcy schedule.	0.30	250.00	75.00
07/27/21	Michael Proctor	Prepare LBRO bankruptcy schedules per B Lombardo.	1.20	250.00	300.00
07/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara, C. Fox and D. Lane re: status of initial report and bankruptcy schedules.	0.70	325.00	227.50
07/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare draft email to Dustin re: request for SOAL data for LBRO and transmit to team.	0.20	325.00	65.00
07/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Review SOAL work paper for LBRO and LBRM.	0.80	325.00	260.00
07/28/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.90	450.00	405.00
07/28/21	Carol Fox, CPA, CIRA, CFE	Continue to review and edit schedule of over 550 executory contracts and supporting contracts and agreements - in progress.	4.20	450.00	1,890.00
07/28/21	Karyn Kalita	Create a summary of pending litigation for Limetree Bay entities.	2.20	225.00	495.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/28/21	Karyn Kalita	Create a summary of assets and liabilities for Limetree Bay Refining, LLC.	1.40	225.00	315.00
07/28/21	Karyn Kalita	Create a summary of assets and liabilities for Limetree Bay Refining Marketing, LLC.	1.20	225.00	270.00
07/28/21	Karyn Kalita	Create a summary of assets and liabilities for Limetree Bay Refining Operating, LLC.	1.30	225.00	292.50
07/28/21	Karyn Kalita	Combine summary of assets and liabilities for Limetree Bay Refining, LLC, Limetree Bay Refining Marketing, LLC, and Limetree Bay Refining Operating, LLC.	1.10	225.00	247.50
07/28/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Coordinate with C Fox and B Lombardo for analysis of LBRO and LBRM balance sheets.	1.00	350.00	350.00
07/28/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue analysis of insurance policies and compare to 13 week budget to identify premiums paid through for each policy for Initial Report.	1.50	350.00	525.00
07/28/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft bankruptcy statement of financial affairs for LBR and begin drafting information required to complete same.	1.50	350.00	525.00
07/28/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft initial report and prepare template of same for Exhibits A through G; Combine total assets and debts from balance sheets for LBR, LBRO and LBRM and instruct staff for summarizing consolidated activity of same.	1.80	350.00	630.00
07/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare draft letter to Debtor re: SOAL data (LBRM) and forward the same to T. Licamara.	0.60	325.00	195.00
07/29/21	Carol Fox, CPA, CIRA, CFE	Continue to review and edit schedule of over 550 executory contracts and supporting contracts and agreements - in progress.	4.90	450.00	2,205.00
07/29/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with T. Licamara and K. Kalita regarding contract review.	0.20	450.00	90.00
07/29/21	Carol Fox, CPA, CIRA, CFE	Teams call with T. Licamara and M. Glade regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.50	450.00	225.00
07/29/21	Karyn Kalita	Update list of current and previous officers and managers of Limetree Bay debtor entities.	1.10	225.00	247.50
07/29/21	Marshall Glade, CPA	Call with team to address data collection issues.	0.50	415.00	207.50
07/29/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue to prepare template for Initial Report data to be transmitted to counsel for reporting - Exhibit A questions 1-41, Exhibit B, Exhibit C and Exhibit G.	3.90	350.00	1,365.00
07/29/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue analysis of documents provided by client and data room documents to supplement information missing for Initial Report.	1.80	350.00	630.00
07/29/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox and M Glade to discuss status of data for bankruptcy reporting (.5) Call with C Fox and K Kalita regarding contract review and database (.4).	0.90	350.00	315.00
07/30/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara, C. Fox and D. Lane re: review of data for initial reports.	0.90	325.00	292.50
07/30/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.80	450.00	360.00
07/30/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding analysis of executory contracts (0.3); update schedule on the same - in progress (0.4).	0.70	450.00	315.00
07/30/21	Frank Cottrell	File management and responses to data requests.	2.70	400.00	1,080.00
07/30/21	Karyn Kalita	Update list of current and previous officers and managers of Limetree Bay debtor entities.	1.90	225.00	427.50
07/30/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel office and C Fox regarding Initial Report and status of information.	0.70	350.00	245.00
07/30/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review corporate records and confirm list of officers and directors for counsel.	0.80	350.00	280.00
07/30/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Summarize missing information and draft email to M Glade and M Shapiro regarding same.	0.30	350.00	105.00
07/30/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue to prepare Initial Report template to supplement for additional information and forward same to counsel.	1.30	350.00	455.00
08/01/21	Carol Fox, CPA, CIRA, CFE	Continue to review and edit schedule of executory contracts and supporting contracts and agreements - send preliminary draft to counsel.	3.60	450.00	1,620.00
08/02/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with C. Fox, T. Licamara and D. Lane re: review of initial report data.	0.70	325.00	227.50

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/02/21	Carol Fox, CPA, CIRA, CFE	Multiple emails with Limetree staff regarding additional executory contracts that may require review and inclusion on Schedule G.	1.20	450.00	540.00
08/02/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team (BL, TL) and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.50	450.00	225.00
08/02/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review balance sheet for LBS, LBRH and LBRH-II and attempt to trace debts to secured debt schedule; Research document for support for other amounts in balance sheets.	3.90	350.00	1,365.00
08/02/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Conference call with C. Fox, B Lombardo and D. Lane re: review of initial report data.	0.70	350.00	245.00
08/03/21	Mark Shapiro	Call with M Shapiro and C Fox regarding BKC reporting.	0.40	595.00	238.00
08/03/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with B. Riley team and legal counsel regarding preparation of bankruptcy schedules, SOFA, and initial report.	0.40	450.00	180.00
08/03/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts and supporting contracts and agreements for intermediation agreements, shared services, and contracts with BP - in progress.	3.90	450.00	1,755.00
08/03/21	Carol Fox, CPA, CIRA, CFE	Review newly received contracts from the Debtor.	0.90	450.00	405.00
08/03/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with T. Licamara and M. Shapiro regarding documentation necessary to prepare the bankruptcy schedules, SOFA, and initial report.	0.40	450.00	180.00
08/03/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding the preparation of the Debtors' bankruptcy schedules, SOFA, and initial report.	0.30	450.00	135.00
08/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Continue to compile data for initial report, update initial report template for information obtained and assist counsel with completing initial report for submission to UST.	2.00	350.00	700.00
08/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox and counsel office regarding Initial Report and other BKC reporting.	1.20	350.00	420.00
08/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Planning for information requests regarding preparation of LBRH, LBS and LBRH-II Bankruptcy Schedules and SOFA's.	1.00	350.00	350.00
08/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Follow up to call with C Fox regarding contracts and other information for BKC reporting and planning for same.	0.40	350.00	140.00
08/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with M Shapiro and C Fox regarding BKC reporting.	0.40	350.00	140.00
08/04/21	Tanya Anderson	Updates to contract listing.	1.00	350.00	350.00
08/04/21	Tanya Anderson	Update call to review contract listing with KK, CF and TL.	0.40	350.00	140.00
08/04/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts and supporting contracts and agreements for intermediation agreements, shared services, and contracts with BP - completed; transmit to counsel.	3.30	450.00	1,485.00
08/04/21	Carol Fox, CPA, CIRA, CFE	Review newly received contracts with K. Kalita and T. Anderson and T. Licamara and develop work plan.	0.30	450.00	135.00
08/04/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding employment application.	0.20	450.00	90.00
08/04/21	Karyn Kalita	Review contracts and update contract database for Critical 1099's.	0.90	225.00	202.50
08/04/21	Karyn Kalita	Update call to review contract listing with TA, CF and TL.	0.40	225.00	90.00
08/04/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review final draft of Initial Report, attachments and documents to be sent to UST.	1.10	350.00	385.00
08/04/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review recent additions to Kiteworks and download same; Assist C Fox with planning for contract review for Schedule G.	1.00	350.00	350.00
08/04/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with team (TA, CF, KK) regarding updating contract list.	0.40	350.00	140.00
08/04/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel's office regarding Initial Report and finalizing same for UST submission.	0.30	350.00	105.00
08/05/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts for documents received from the Debtors on 08/03/21 - in progress.	4.10	450.00	1,845.00
08/05/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with the Debtors' finance team and T. Licamara regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	0.80	450.00	360.00
08/05/21	Carol Fox, CPA, CIRA, CFE	Call with TL and KK, counsel and client regarding contracts and assist with planning review of same.	0.50	450.00	225.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/05/21	Frank Cottrell	Review of agreements, invoices, calculations, and details related to agreements with BP Products North America, Inc.	4.60	400.00	1,840.00
08/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Prepare for (.5) and call with (.5) C Fox, counsel and client regarding preparation of initial report and bankruptcy schedules.	1.00	350.00	350.00
08/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBS and LBRH-II Draft Bankruptcy Schedules and SOFA prepared by counsel compared to balance sheets and detail from Kiteworks and prepare comprehensive list of information needed for Bankruptcy Schedules and SOFA.	0.80	350.00	280.00
08/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox, counsel and client regarding contracts and assist with planning review of same.	0.50	350.00	175.00
08/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Draft email to M Shapiro regarding information still required for initial report and BKC Schedules and planning for obtaining same.	0.30	350.00	105.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts for documents received for ~150 contracts produced by the Debtors on the evening of 08/06/21 - in progress.	2.60	450.00	1,170.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Review ~ 150 newly received contracts from the Debtor.	2.40	450.00	1,080.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts for documents received from the Debtors on 08/03/21 - completed (1.8); telephone conference with counsel regarding the same (0.3).	2.10	450.00	945.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Continued follow-up with the Debtors regarding the production of all active contracts in the name of the Debtor Entities and third parties (1.5); telephone conference with counsel for the Debtor and general counsel for the Debtors regarding the same (0.4).	1.90	450.00	855.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Review over 2,000 documents comprised of contracts and supporting documentation produced by the Debtors on the morning of 08/08/21 and develop work plan to review and incorporate the same in Schedule G.	1.70	450.00	765.00
08/06/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with the Debtors' finance team and L. Licamara regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	0.60	450.00	270.00
08/06/21	Frank Cottrell	Review of agreements, invoices, calculations, and details related to agreements with BP Products North America, Inc and discussion w/ Debtor personnel.	1.60	400.00	640.00
08/06/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Receive and begin review of documents and detail provided by Debtors controller related to LBR assets and liabilities.	2.10	350.00	735.00
08/06/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review LBRO and LBRM balance sheets and prepare list of information needed and questions.	1.30	350.00	455.00
08/06/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox, Debtors controller and counsel to review outstanding items and questions about Debtor LBR assets and liabilities.	1.00	350.00	350.00
08/07/21	Karyn Kalita	Create a document index to track contracts produced by the Debtor (1.8).	1.80	225.00	405.00
08/08/21	Ashley Peal	Begin review shared link provided and download 500+ contracts produced by the Debtors.	1.30	175.00	227.50
08/09/21	Carol Fox, CPA, CIRA, CFE	Review index of 2,000 contracts and supporting documentation produced by the Debtors on 08/08/21, identify and eliminate duplicative production (2.8); multiple emails to the Debtors seeking clarification of production (0.9).	3.70	450.00	1,665.00
08/09/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with the Debtors' finance team, counsel and TL regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	0.60	450.00	270.00
08/09/21	Karyn Kalita	Index 500+ contracts produced by the Debtors on the morning of 08/08/21 (3.1).	3.10	225.00	697.50
08/09/21	Karyn Kalita	Review 500+ contracts produced by the Debtors on the morning of 08/08/21 (2.2).	2.20	225.00	495.00
08/09/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBR balance sheet data provided by controller and create excel workbook for support and information to be provided to counsel for Bankruptcy Schedules.	2.60	350.00	910.00



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/09/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBRO balance sheet data provided by controller and create excel workbook for support and information to be provided to counsel for Bankruptcy Schedules; Prepare list of questions and outstanding items and forward to LBRO controller.	2.00	350.00	700.00
08/09/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Research all Debtors bank accounts to identify open vs. closed accounts and tie to each Debtors Balance Sheets to confirm same.	1.30	350.00	455.00
08/09/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel, Debtors controller and CF to discuss status and planning for additional information needed for Bankruptcy schedules and SOFA.	1.00	350.00	350.00
08/09/21	Janet Pritchard	Telephone conference with A. Peal. Teleconference with K. Kalita and A. Peal. Review 500+ contracts produced by the Debtors on the morning of 08/08/2021 and index the same (in process).	2.60	175.00	455.00
08/09/21	Ashley Peal	Begin review of 500+ and assist with the preparation of index the same.	3.10	175.00	542.50
08/09/21	Ashley Peal	Finalize download and upload of contracts produced by the Debtors; Review documents saved to B. Riley Server to ensure that all contract documents provided were properly saved.	1.70	175.00	297.50
08/10/21	Tanya Anderson	Client provided hundreds of additional contracts for review.	8.00	350.00	2,800.00
08/10/21	Tanya Anderson	Update call over contracts with AP, CF, TL and JP.	0.90	350.00	315.00
08/10/21	Tanya Anderson	Discussions with AP reviewing contracts.	0.80	350.00	280.00
08/10/21	Carol Fox, CPA, CIRA, CFE	Update schedule of executory contracts for documents received for ~150 contracts produced by the Debtors on the evening of 08/06/21 - completed.	6.20	450.00	2,790.00
08/10/21	Carol Fox, CPA, CIRA, CFE	Continue to review 08/08/21 production (1.1); teams call with AP, TA, and JP regarding analysis of the same for inclusion in Schedule G (0.6).	1.70	450.00	765.00
08/10/21	Carol Fox, CPA, CIRA, CFE	Teams call with the Debtors' finance team, counsel and TL regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	1.00	450.00	450.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBRM balance sheet data provided by controller and create excel workbook for support and information to be provided to counsel for Bankruptcy Schedules; Prepare updated list of questions and items pending to complete preparation of BKC Schedules to Debtors controller.	3.90	350.00	1,365.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of payroll data on Kiteworks and attempt to identify data for Bankruptcy schedules for LBRO employees to be noticed.	1.10	350.00	385.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBS balance sheet data provided by controller and create excel workbook for support and information to be provided to counsel for Bankruptcy Schedules; Prepare list of questions and outstanding information for LBS assets and liabilities needed to complete BKC Schedules.	1.00	350.00	350.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with Debtors controller to discuss and review SOFA questions and planning for compiling responses for same.	1.00	350.00	350.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of LBRH-II balance sheet data provided by controller and create excel workbook for support and information to be provided to counsel for Bankruptcy Schedules; Prepare list of questions and additional detail/information needed to complete BKC Schedules.	0.90	350.00	315.00
08/10/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Attend call with C Fox and staff regarding instructions for contract review and Schedule G data.	0.50	350.00	175.00
08/10/21	Janet Pritchard	Team meeting with C. Fox, T. Licamara, T. Anderson, A. Peal. Review 500+ contracts produced by the Debtors on the morning of 08/08/2021 and index the same (in process).	3.50	175.00	612.50
08/10/21	Janet Pritchard	Additional team meeting with T. Anderson and A. Peal. Revise index to include additional data and continue review of contracts (in process).	3.30	175.00	577.50
08/10/21	Ashley Peal	Begin review of hundreds of contracts produced by the Debtors and update index with pertinent information related to the contracts.	4.80	175.00	840.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/10/21	Ashley Peal	Multiple conference calls with C. Fox and Team re: review of contracts produced by the Debtors.	1.80	175.00	315.00
08/11/21	Tanya Anderson	Client provided hundreds of additional contracts for review.	5.00	350.00	1,750.00
08/11/21	Tanya Anderson	Discussions with JP reviewing contracts.	0.10	350.00	35.00
08/11/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare questions re: MOR reporting to discuss with team and correspond with team re: the same.	0.20	325.00	65.00
08/11/21	Carol Fox, CPA, CIRA, CFE	Teams call with the Debtors' finance team, counsel and TL regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	0.80	450.00	360.00
08/11/21	Carol Fox, CPA, CIRA, CFE	Review ~200 non-duplicative contracts and supporting documentation produced by the Debtors on 08/08/21 and determine whether the same were executory or potentially executory.	7.70	450.00	3,465.00
08/11/21	Carol Fox, CPA, CIRA, CFE	Review Debtors' 08/08/21 production for completeness, identify over 50 contracts that were not produced and request the same from the Debtors.	1.80	450.00	810.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft Bankruptcy Schedules for LBR and LBRM and provide counsel with comments and revisions needed to correct data.	1.70	350.00	595.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel to review data for Bankruptcy Schedules related to LBRM and LBRO.	1.00	350.00	350.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with Debtors Controller and counsel to review status of data for SOFA's and finalizing the Bankruptcy Schedules.	1.00	350.00	350.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft responses for all Debtors SOFA provided by Debtors Controller and respond to same to identify additional information needed to complete SOFA.	1.00	350.00	350.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Several calls with counsel to discuss information provided for LBRM Bankruptcy Schedules.	0.40	350.00	140.00
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Prepare revisions to LBRM bankruptcy schedules data and provide counsel with revised excel support file.	0.30	350.00	105.00
08/11/21	Janet Pritchard	Continue review of contracts (in process).	2.40	175.00	420.00
08/11/21	Janet Pritchard	Revise index of contracts to include additional data.	2.00	175.00	350.00
08/11/21	Ashley Peal	Telephone conference with T. Anderson (0.1).			
08/11/21	Ashley Peal	Continue with review of contracts produced by the Debtors and update index with pertinent information related to the contracts.	3.20	175.00	560.00
08/11/21	Ashley Peal	Download and review newly obtained contract files; Upload document to shared server and ensure all files were saved properly.	2.60	175.00	455.00
08/12/21	Tanya Anderson	Discussions with CF, JP and AP reviewing contracts.	0.80	350.00	280.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Review ~50 non-duplicative contracts and supporting documentation produced by the Debtors on 08/08/21 and determine whether the same were executory or potentially executory.	2.60	450.00	1,170.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Prepare preliminary schedule of executory contracts for upload to the data room and transmit the same to counsel.	0.90	450.00	405.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Teams call with TA, AP and JP re: review of consulting agreements.	0.60	450.00	270.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding the completeness of the documentation provided by the Debtors to prepare Schedule G.	0.60	450.00	270.00
08/12/21	Janet Pritchard	Team meeting with C. Fox, T. Anderson, and A. Peal.	1.50	175.00	262.50
08/12/21	Ashley Peal	Revise index to include additional data and continue review of contracts (in process).			
08/12/21	Ashley Peal	Conference call with CF, TA and JP (0.8); Continue with review of contracts produced by the Debtors and update index with pertinent information related to the contracts (0.9).	1.70	175.00	297.50
08/13/21	Tanya Anderson	Updates to contract listing based on reviews and client updates.	1.00	350.00	350.00
08/13/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare correspondence to D. Dunbar re: Debtor's responsibility for monthly reporting and detail of supporting documents required.	0.50	325.00	162.50
08/13/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding upload of contracts to the data room.	0.90	450.00	405.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/14/21	Carol Fox, CPA, CIRA, CFE	Reviewed over 35 consulting agreements provided by the Debtor on 08/09/21 in order to determine whether the same were executory or potentially executory.	1.90	450.00	855.00
08/15/21	Carol Fox, CPA, CIRA, CFE	Reviewed over 100 contracts provided by the Debtor on 08/08/21 in order to determine whether the same were executory or potentially executory.	3.90	450.00	1,755.00
08/16/21	Carol Fox, CPA, CIRA, CFE	Reviewed approximately 50 consulting agreements provided by the Debtor on 08/09/21 in order to determine whether the same were executory or potentially executory.	3.50	450.00	1,575.00
08/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare MOR new format templates for initial MOR and conference with A. Peal re: review docket for each debtor.	1.20	325.00	390.00
08/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare initial MOR supporting document checklist.	0.60	325.00	195.00
08/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with D. Dunbar and K. Kalita re: review of MOR and supporting documents request.	0.30	325.00	97.50
08/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of MOR and call preparation with D. Dunbar.	0.30	325.00	97.50
08/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Review docket for relevant pleadings relating to MOR preparation and download/review the same.	0.30	325.00	97.50
08/17/21	Karyn Kalita	Phone call with BL and DD to discuss preparation of the July 2021 MOR (0.4).	0.40	225.00	90.00
08/17/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review docket for status of deadlines to file BKC schedules; Review status of preparation of MOR's and information pending from Debtors to complete BKC reporting.	1.00	350.00	350.00
08/17/21	Ashley Peal	Obtain court documents (.3) and assist BL with preparation of templates for July 2021 MORs (.8).	1.10	175.00	192.50
08/19/21	Carol Fox, CPA, CIRA, CFE	Reviewed approximately 65 consulting agreements provided by the Debtor on 08/09/21 in order to determine whether the same were executory or potentially executory.	4.40	450.00	1,980.00
08/19/21	Carol Fox, CPA, CIRA, CFE	Draft schedule of contracts requiring further clarification from the Debtor - in progress.	0.80	450.00	360.00
08/19/21	Carol Fox, CPA, CIRA, CFE	Draft schedule of executory contracts for upload to the data room - in progress.	0.80	450.00	360.00
08/20/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare MOR additional info template for new format MOR preparation for six debtors.	1.00	325.00	325.00
08/20/21	Bernadette Lombardo, CPA, CFE, CIRA	Review MOR supporting documents received from Dustin Dunbar, archive the same and prepare cash ledger templates for 6 debtors.	0.80	325.00	260.00
08/20/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of MOR documents.	0.30	325.00	97.50
08/20/21	Bernadette Lombardo, CPA, CFE, CIRA	Second conference call with K. Kalita re: review of MOR new format Excel template and form and to review cash ledger questions.	0.30	325.00	97.50
08/20/21	Karyn Kalita	Prepare Limetree Bay Refining, LLC cash ledgers for July 2020 MORs (2.1).	1.80	225.00	405.00
08/20/21	Karyn Kalita	Prepare Limetree Bay Refining Operating, LLC cash ledgers for July 2020 MORs (1.3).	1.30	225.00	292.50
08/20/21	Karyn Kalita	Prepare Limetree Bay Refining Marketing, LLC cash ledgers for July 2020 MORs (0.8).	0.80	225.00	180.00
08/20/21	Karyn Kalita	Prepare Limetree Bay Services, LLC cash ledgers for July 2020 MORs (0.8).	0.80	225.00	180.00
08/20/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review additional data provided by Controller and updates to LBRO, LBRM and LBRH-II data for bankruptcy schedules.	2.10	350.00	735.00
08/22/21	Carol Fox, CPA, CIRA, CFE	Cross-referenced Schedule G to open POs as of 08/09/21, segregated contracts that were open ended with respect to termination date, identified contracts that were not referenced to PO, and identified contracts requiring additional documentation- preparation of schedule on the same - in progress.	3.90	450.00	1,755.00
08/23/21	Carol Fox, CPA, CIRA, CFE	Teams call with the Debtors' finance team, counsel and TL regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	1.00	450.00	450.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/23/21	Carol Fox, CPA, CIRA, CFE	Continue to cross-reference Schedule G to open POs as of 08/09/21, segregate contracts that were open ended with respect to termination date, identify contracts that were not referenced to PO, and identify contracts requiring additional documentation - preparation of schedule on the same - in progress.	2.90	450.00	1,305.00
08/23/21	Karyn Kalita	Prepare statement of receipts and disbursements for July 2020 MORs (2.4).	2.40	225.00	540.00
08/23/21	Karyn Kalita	Prepare Limetree Bay, et. al. July 2020 MOR template (2.2).	2.20	225.00	495.00
08/23/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel office and controller to discuss finalizing BKC schedules and SOFA.	1.00	350.00	350.00
08/23/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review drafts of BKC schedules and SOFA.	1.00	350.00	350.00
08/24/21	Bernadette Lombardo, CPA, CFE, CIRA	Review cash ledger prepared by K. Kalita and correspond with K. Kalita re: edits to the same.	0.30	325.00	97.50
08/24/21	Bernadette Lombardo, CPA, CFE, CIRA	Review insurance schedule, edit accordingly and correspond with Gary Morrow re: confirmation of the same.	0.30	325.00	97.50
08/24/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with K. Kalita re: review of MORs.	0.20	325.00	65.00
08/24/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare correspondence to D. Dunbar re: follow-up questions as it relates to cash detail for MOR.	0.20	325.00	65.00
08/24/21	Bernadette Lombardo, CPA, CFE, CIRA	Review insurance inquiry from G. Morrow (Risk Manager), research the same and prepare response to the same.	0.20	325.00	65.00
08/24/21	Carol Fox, CPA, CIRA, CFE	Provide counsel with a schedule of approximately 50 contracts for inclusion on Schedule G.	2.90	450.00	1,305.00
08/24/21	Carol Fox, CPA, CIRA, CFE	Continue to cross-reference Schedule G to open POs as of 08/09/21, segregate contracts that were open ended with respect to termination date, identify contracts that were not referenced to PO, and identify contracts requiring additional documentation - preparation of schedule on the same - completed; transmit to the Debtor for review.	2.70	450.00	1,215.00
08/24/21	Carol Fox, CPA, CIRA, CFE	Review and revise draft Schedule G and transmit edits to counsel.	2.20	450.00	990.00
08/24/21	Karyn Kalita	Prepare LBRH, LBRH2, and LBS July 2020 MORs (2.7).	2.70	225.00	607.50
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Review and edit notes to MORs for 6 debtors.	0.60	325.00	195.00
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Review post-petition AP and prepare work paper in connection with review of MORs.	0.40	325.00	130.00
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Several correspondence with K. Kalita re: MOR preparation.	0.30	325.00	97.50
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Review and archive latest bankruptcy schedule drafts for MOR reporting.	0.30	325.00	97.50
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara re: status of MORs.	0.20	325.00	65.00
08/25/21	Bernadette Lombardo, CPA, CFE, CIRA	Update MOR supporting documents check list.	0.10	325.00	32.50
08/25/21	Carol Fox, CPA, CIRA, CFE	Teams call with the Debtors' finance team, counsel and TL regarding outstanding documentation necessary to complete the Bankruptcy Schedules and SOFA.	0.70	450.00	315.00
08/25/21	Carol Fox, CPA, CIRA, CFE	Review and revise updated draft Schedule G and transmit edits to counsel.	1.40	450.00	630.00
08/25/21	Carol Fox, CPA, CIRA, CFE	Review newly received contracts from the Debtors.	1.30	450.00	585.00
08/25/21	Karyn Kalita	Prepare LBRH, LBRH2, and LBS July 2020 MORs (2.9).	2.90	225.00	652.50
08/25/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel and Controller of Debtor entities to plan for finalizing bankruptcy schedules and SOFA.	0.70	350.00	245.00
08/25/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review status of outstanding items to complete MOR; With BL to discuss status of MOR and planning for finalizing same.	0.30	350.00	105.00
08/25/21	Ashley Peal	Review UOP License Agreements and Update Schedule G re: same.	2.20	175.00	385.00
08/26/21	Carol Fox, CPA, CIRA, CFE	Review and revise updated draft Schedule G, mark deletions, and transmit to counsel.	2.90	450.00	1,305.00
08/26/21	Carol Fox, CPA, CIRA, CFE	Review contracts and tracking schedule received from the Debtors on 08/25/21 (1.8); prepare responses and inquiries on the same and transmit to the Debtors (0.8).	2.60	450.00	1,170.00
08/26/21	Carol Fox, CPA, CIRA, CFE	Review underlying documents and provide counsel with a schedule of approximately 75 contracts for inclusion on Schedule G.	2.20	450.00	990.00
08/26/21	Karyn Kalita	Update statement of receipts and disbursements for July 2020 MORs (0.6).	0.60	225.00	135.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/26/21	Janet Pritchard	Update binder of draft Petition, Schedules and SOFA for all entities.	0.70	175.00	122.50
08/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review insurance schedule provided by Debtor and several coorespondence with K. Kalita re: the same.	1.30	325.00	422.50
08/27/21	Carol Fox, CPA, CIRA, CFE	Review supporting contracts and the Debtors' responses to inquiries raised on 08/27/21 (1.3); prepare and transmit request for supplemental documentation (0.4).	1.70	450.00	765.00
08/27/21	Karyn Kalita	Update schedule of insurance policies for July 2020 MORs (2.6).	2.60	225.00	585.00
08/27/21	Karyn Kalita	Prepare LBR, LBRM, and LBRO July 2020 MORs (1.2).	1.20	225.00	270.00
08/27/21	Karyn Kalita	Update statement of receipts and disbursements for July 2020 MORs (0.3).	0.30	225.00	67.50
08/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Correspond with counsel office regarding potential wage creditors.	0.40	350.00	140.00
08/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review status of MOR and information needed to complete same.	0.40	350.00	140.00
08/30/21	Carol Fox, CPA, CIRA, CFE	Review and revise updated draft Schedule G, mark additions, and transmit to counsel.	2.80	450.00	1,260.00
08/31/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review updated drafts of BKC schedules and SOFA.	1.00	350.00	350.00
09/01/21	Carol Fox, CPA, CIRA, CFE	Coordinate final review of Schedules and SOFAs with the Debtors and B. Riley teams.	0.40	450.00	180.00
09/01/21	Carol Fox, CPA, CIRA, CFE	Case update with counsel re: preparation of Schedules and SOFAs	0.20	450.00	90.00
09/01/21	Michael Thatcher, CIRA	Analyze SOAL & SOFA drafts for Debtors LBRO, LBS, LBR, LBRH II, LBRH, and LBRM (2.2); analyze pre-petition intercompany A/R as reflected on Schedules A/B and associated intercompany A/P as reflected on Schedule E/F (1.5).	3.70	450.00	1,665.00
09/01/21	Michael Thatcher, CIRA	Prepare correspondence to CF, MS, and SVM re: questions/comments associated with Schedules for each of debtors and the related intercompany account balances.	0.70	450.00	315.00
09/02/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: Schedules and Statements of Financial Affairs.	0.30	450.00	135.00
09/02/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft schedules for Terminals AR and recalculate uncollectable amount for updates to BKC schedules; Research payroll data to identify payments to executives for payroll and provide counsel office with additional information related to same.	1.20	350.00	420.00
09/02/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox to discuss J Aron asset	0.30	350.00	105.00
09/03/21	Carol Fox, CPA, CIRA, CFE	Review Schedules and Statement of Financial Affairs with counsel.	2.50	450.00	1,125.00
09/03/21	Carol Fox, CPA, CIRA, CFE	Review edits to Schedules and Statement of Financial Affairs with TL.	0.50	450.00	225.00
09/03/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel and C Fox to review counsel comments to draft BKC schedules	0.50	350.00	175.00
09/03/21	Michael Thatcher, CIRA	Analyze historical intercompany invoices, trending intercompany balance files, and LBR Schedules D, E&F in preparation for call with CF, JP and MD.	1.90	450.00	855.00
09/03/21	Michael Thatcher, CIRA	Call with CF, JP and MD to discuss intercompany analysis and Schedules D, E & F and related changes.	1.30	450.00	585.00
09/04/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of debts compared to declaration, tie to financial statement by agent and prepare list of debts for BKC schedule updates.	2.00	350.00	700.00
09/05/21	Carol Fox, CPA, CIRA, CFE	Review and edit Schedules G and H - LBR - in progress.	3.10	450.00	1,395.00
09/05/21	Carol Fox, CPA, CIRA, CFE	Edit Schedules D and E - all Debtor Entities per 09/03/21 discussion with counsel.	2.30	450.00	1,035.00
09/05/21	Carol Fox, CPA, CIRA, CFE	Review Bankruptcy Schedules from TL.	0.30	450.00	135.00
09/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of vehicles and research regarding FMV of same, create schedule for FMV vehicles to be filed with BKC schedules	1.50	350.00	525.00
09/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Analysis of construction liens compared to declaration of M Shapiro and tie amounts to schedule F, identify co-debtors and create schedule for updated to BKC schedules for same.	1.40	350.00	490.00
09/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review counsel's comments, research inquiries to draft schedules, note updated that need to be made, note items that do not need to be addressed and redline comments/answers back to counsel	1.00	350.00	350.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Updates to AR aging for collectable amounts over and under 90 days and create sub-schedules to be filed with BKC schedules	0.60	350.00	210.00
09/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Create detailed instructions for counsel's office to make updates to all Debtors BKC schedules	0.50	350.00	175.00
09/06/21	Mark Shapiro	Review of Schedules and Statements.	2.60	595.00	1,547.00
09/06/21	Carol Fox, CPA, CIRA, CFE	Review and edit Schedules G and H - LBRM, LBRH, LBRH II, LBRO, and LBS - completed.	3.90	450.00	1,755.00
09/06/21	Carol Fox, CPA, CIRA, CFE	Review and edit Schedules G and H - LBR - completed.	1.80	450.00	810.00
09/06/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: edits to Schedules G and H.	0.30	450.00	135.00
09/06/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Finalize sub schedules for Vehicles, inventory and spare parts; finalize instructions for counsel's office re updates to BKC schedules; Calls with counsel's office regarding instructions for updates to BKC schedules.	1.00	350.00	350.00
09/07/21	Mark Shapiro	Review of and comments to open items.	0.30	595.00	178.50
09/07/21	Carol Fox, CPA, CIRA, CFE	Review and edit final Schedules G and H - all Debtor Entities.	3.20	450.00	1,440.00
09/07/21	Carol Fox, CPA, CIRA, CFE	Review insurance stack prepared with counsel (0.8); make necessary edits to Schedules G and H for the same (1.3)	2.10	450.00	945.00
09/07/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: edits to Schedules - all Debtor Entities (0.8); follow-up with TL (0.3).	1.10	450.00	495.00
09/07/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with TL and counsel to review the Schedules and SOFAs all Debtor Entities.	0.90	450.00	405.00
09/07/21	Carol Fox, CPA, CIRA, CFE	Telephone conferences with counsel re: edits to Schedules and SOFAs.	0.80	450.00	360.00
09/07/21	Karyn Kalita	Research fair value of vehicles for bankruptcy schedules (0.6)	0.60	225.00	135.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review draft schedules for LBR, LBRM, LBRO, LBS and LBRH-II and note edits required,	2.00	350.00	700.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Correspond with Debtors staff for additional information and questions regarding various assets and debts..	1.50	350.00	525.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Prepare updated sub-schedules for AR and inventory for LBR, LBRM, LBRO and LBS.	1.50	350.00	525.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with counsel and CF to discuss finalizing BKC schedules for filing.	1.00	350.00	350.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Calls with counsel office to discuss updates and edits to schedules.	1.00	350.00	350.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Research LBR interest in real property and provide information to counsel regarding ownership type; research CIP asset on LBR's books, review detail and provide data to counsel to consider for Schedule B.	1.00	350.00	350.00
09/07/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Update instructions to counsels office for edits to bankruptcy schedules for all Debtors based on meeting with counsel.	1.00	350.00	350.00
09/13/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Compile data for M Shapiro in preparation for the 341 hearing.	1.10	350.00	385.00
09/13/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with M Shapiro to review bankruptcy schedules in preparation for the 341 hearing	0.30	350.00	105.00
09/14/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Receive request of creditors committee FA and evaluate response (.4); Call with Debtors counsel to discuss request of GUC FA and coordinate to provide same (.2); Call with CF and FC to discuss request of creditors committee financial advisor (.3); Emails to counsel and CRO regarding GUC FA's request for SOFA and SOL's from counsels system and coordinating with D Lane for downloads (.2).	1.10	350.00	385.00
09/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review downloads from counsel of BKC schedules and SOFA to be provided to GUC FA; Call with FC to coordinate upload of excel files for GUC FA.	1.00	350.00	350.00
09/27/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review list of LBR employee's and handbooks and begin planning for calculating amounts owed to employees for amended schedules.	0.30	350.00	105.00
<b>Sale Process</b>					
07/13/21	Thomas Popovic	West plant inspection tour.	1.80	350.00	630.00
07/13/21	Thomas Popovic	East plant inspection tour.	2.00	350.00	700.00
07/13/21	Thomas Popovic	Surplus inventory & village inspection tour.	1.80	350.00	630.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/13/21	Thomas Popovic	Kick off meeting with Sloan Schoyer including safety review, review of facility and current operations.	2.00	350.00	700.00
07/13/21	Thomas Popovic	Review of documentation provided by Sloan regarding plan layout.	1.20	350.00	420.00
07/14/21	Mark Shapiro	Development of liquidation plan. Interviews with Investment Bankers. Update with SJP.	2.20	595.00	1,309.00
07/14/21	Thomas Popovic	Liquidation scope development.	2.40	350.00	840.00
07/14/21	Thomas Popovic	Site preparation scope development.	1.60	350.00	560.00
07/14/21	Thomas Popovic	Demolition scope development.	1.70	350.00	595.00
07/14/21	Thomas Popovic	Remediation and site clearance scope development.	2.30	350.00	805.00
07/14/21	Thomas Popovic	Introduction Call - Discussion plan design.	0.50	350.00	175.00
07/14/21	Ivan Fedore	Introduction Call - Discussion plan design.	0.50	250.00	125.00
07/15/21	Mark Shapiro	On-site meetings. Handling of vendor and employee issues. Review of operations.	2.80	595.00	1,666.00
07/15/21	Mark Shapiro	Review of Jefferies engagement letter and update with SJP. Call with potential lenders.	1.20	595.00	714.00
07/15/21	Thomas Popovic	B. Riley Team Call - Project Coordination for Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	350.00	140.00
07/15/21	Thomas Popovic	Man Camp liquidation research and analysis.	1.50	350.00	525.00
07/15/21	Ivan Fedore	B. Riley Team Call - Project Coordination for Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	250.00	100.00
07/15/21	Ivan Fedore	Preparation of Report Outline & Questions for Limetree Bay Team.	1.90	250.00	475.00
07/15/21	Chad Yutka	B. Riley Team Call - Project Coordination for Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	350.00	140.00
07/15/21	Chad Yutka	Limetree bay refinery research and analysis of operations.	1.70	350.00	595.00
07/15/21	Jason Stellino	B. Riley Team Call - Project Coordination for Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	275.00	110.00
07/15/21	Paul Brown	B. Riley Team Call - Project Coordination for Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	400.00	160.00
07/15/21	Paul Brown	Man Camp liquidation research and analysis.	1.50	400.00	600.00
07/16/21	Mark Shapiro	Kick-off call with Jefferies. Review of data room documents. Liquidation Plan update.	2.20	595.00	1,309.00
07/16/21	Mark Shapiro	Calls and emails with investors. Review of Jefferies proposal.	1.90	595.00	1,130.50
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to sale of excess parts and materials.	0.50	550.00	275.00
07/16/21	Thomas Popovic	B. Riley Team Call - Discuss progress update and Week of 7/12 Methodology & Data Requests From Limetree Bay Energy Employees.	0.30	350.00	105.00
07/16/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Week of 7/12 Discussion on Progress Deliverable Timing, Methodology, and Deliverable Templates.	0.50	350.00	175.00
07/16/21	Thomas Popovic	Rolling Stock liquidation research and analysis.	2.00	350.00	700.00
07/16/21	Ivan Fedore	B. Riley Team Call - Discuss progress update and Week of 7/12 Methodology & Data Requests From Limetree Bay Energy Employees.	0.30	250.00	75.00
07/16/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Week of 7/12 Discussion on Progress Deliverable Timing, Methodology, and Deliverable Templates.	0.50	250.00	125.00
07/16/21	Ivan Fedore	Review data provided by Limetree Bay team.	2.50	250.00	625.00
07/16/21	Ivan Fedore	Research Refinery Remediation Projects.	1.70	250.00	425.00
07/16/21	Chad Yutka	B. Riley & Limetree Bay team Call - Week of 7/12 Discussion on Progress Deliverable Timing, Methodology, and Deliverable Templates.	0.50	350.00	175.00
07/16/21	Jason Stellino	B. Riley Team Call - Discuss progress update and Week of 7/12 Methodology & Data Requests From Limetree Bay Energy Employees.	0.30	275.00	82.50
07/16/21	Jason Stellino	B. Riley & Limetree Bay team Call - Week of 7/12 Discussion on Progress Deliverable Timing, Methodology, and Deliverable Templates.	0.50	275.00	137.50
07/16/21	Jason Stellino	Draft Report Preparation.	0.80	275.00	220.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/16/21	Paul Brown	B. Riley Team Call - Discuss progress update and Week of 7/12 Methodology & Data Requests From Limetree Bay Energy Employees.	0.30	400.00	120.00
07/16/21	Paul Brown	Rolling Stock liquidation research and analysis.	2.20	400.00	880.00
07/19/21	Thomas Popovic	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	350.00	140.00
07/19/21	Thomas Popovic	Gas Turbine 1 liquidation research and analysis.	1.20	350.00	420.00
07/19/21	Thomas Popovic	Gas Turbine 2 liquidation research and analysis.	1.10	350.00	385.00
07/19/21	Thomas Popovic	Gas Turbine 3 liquidation research and analysis.	0.90	350.00	315.00
07/19/21	Thomas Popovic	Gas Turbine 4 liquidation research and analysis.	0.90	350.00	315.00
07/19/21	Thomas Popovic	Gas Turbine 5 liquidation research and analysis.	0.90	350.00	315.00
07/19/21	Thomas Popovic	Gas Turbine 6 liquidation research and analysis.	1.20	350.00	420.00
07/19/21	Thomas Popovic	Gas Turbine 7 liquidation research and analysis.	1.40	350.00	490.00
07/19/21	Thomas Popovic	Gas Turbine 8 liquidation research and analysis.	1.20	350.00	420.00
07/19/21	Thomas Popovic	Gas Turbine 9 liquidation research and analysis.	1.20	350.00	420.00
07/19/21	Thomas Popovic	Gas Turbine 10 liquidation research and analysis.	1.00	350.00	350.00
07/19/21	Thomas Popovic	Gas Turbine 11 liquidation research and analysis.	1.30	350.00	455.00
07/19/21	Thomas Popovic	Gas Turbine 12 liquidation research and analysis.	1.10	350.00	385.00
07/19/21	Ivan Fedore	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	250.00	100.00
07/19/21	Ivan Fedore	Research Demolition & Asbestos Plan and Report.	2.00	250.00	500.00
07/19/21	Ivan Fedore	Development of Demolition & Asbestos Plan and Report.	2.00	250.00	500.00
07/19/21	Ivan Fedore	Research Permitting Plan and Report.	1.80	250.00	450.00
07/19/21	Ivan Fedore	Development of Permitting Plan and Report.	1.80	250.00	450.00
07/19/21	Jason Stellino	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	275.00	110.00
07/19/21	Jason Stellino	Research Remediation Plan and Report.	2.50	275.00	687.50
07/19/21	Jason Stellino	Development of Remediation Plan and Report.	2.00	275.00	550.00
07/19/21	Paul Brown	Pre demolition liquidation write-up and analysis.	2.00	400.00	800.00
07/20/21	Mark Shapiro	Review of targets with BR team.	0.90	595.00	535.50
07/20/21	Thomas Popovic	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	1.10	350.00	385.00
07/20/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.50	350.00	175.00
07/20/21	Thomas Popovic	Steam Turbine GT-7 liquidation research and analysis.	0.70	350.00	245.00
07/20/21	Thomas Popovic	Steam Turbine GT-8 liquidation research and analysis.	0.90	350.00	315.00
07/20/21	Thomas Popovic	Steam Turbine GT-9 liquidation research and analysis.	1.00	350.00	350.00
07/20/21	Thomas Popovic	Steam Turbine GT-10 liquidation research and analysis.	1.10	350.00	385.00
07/20/21	Thomas Popovic	Steam Turbine GT-13 liquidation research and analysis.	0.90	350.00	315.00
07/20/21	Ivan Fedore	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	250.00	100.00
07/20/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.50	250.00	125.00
07/20/21	Ivan Fedore	Development and initial draft of Gannt Chart - Timeline for preparation, and pre demo liquidation.	1.80	250.00	450.00
07/20/21	Ivan Fedore	Development and initial draft of Gannt Chart - Demolition and post demolition liquidation.	2.00	250.00	500.00
07/20/21	Ivan Fedore	Development and initial draft of Gannt Chart - remediation and site clearance.	1.70	250.00	425.00
07/20/21	Jason Stellino	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	275.00	110.00
07/20/21	Jason Stellino	Research and Development of Remediation Plan and Report.	1.50	275.00	412.50
07/20/21	Paul Brown	Post demolition liquidation write-up and analysis.	2.10	400.00	840.00
07/20/21	Paul Brown	Steam Turbine liquidation research and analysis.	1.40	400.00	560.00
07/21/21	Mark Shapiro	Inventory liquidation status. Handling of vendor and receivable issues.	2.50	595.00	1,487.50
07/21/21	Frank Cottrell	Attendance of sale process kick-off w/ Jeffries.	0.40	400.00	160.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Midwest Steel regarding scrap values.	0.30	550.00	165.00
07/21/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.50	350.00	175.00
07/21/21	Thomas Popovic	Package Boiler 8 liquidation research and analysis.	1.30	350.00	455.00
07/21/21	Thomas Popovic	Package Boiler 9 liquidation research and analysis.	1.40	350.00	490.00
07/21/21	Thomas Popovic	Package Boiler 10 liquidation research and analysis.	2.00	350.00	700.00

## B. Riley Advisory Services



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/21/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.50	250.00	125.00
07/21/21	Ivan Fedore	Develop Plan Shutdown Procedures Outside the battery limits.	2.00	250.00	500.00
07/21/21	Ivan Fedore	Develop Plan Shutdown Procedures Inside the battery limits.	2.00	250.00	500.00
07/21/21	Ivan Fedore	Develop Plan Shutdown asbestos procedures.	1.10	250.00	275.00
07/21/21	Jason Stellino	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.50	275.00	137.50
07/21/21	Paul Brown	Incorporation of demolition into liquidation report section.	2.20	400.00	880.00
07/21/21	Paul Brown	Package Boiler liquidation research and analysis.	2.20	400.00	880.00
07/22/21	Mark Shapiro	Liquidation Plan update with BR and Debtors.	0.30	595.00	178.50
07/22/21	Frank Cottrell	Transmittal of due diligence items to Jeffries and setting up of VDR.	6.30	400.00	2,520.00
07/22/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Scrap Values.	0.50	350.00	175.00
07/22/21	Thomas Popovic	Spare Parts Inventory liquidation research and analysis.	1.70	350.00	595.00
07/22/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Scrap Values.	0.50	250.00	125.00
07/22/21	Ivan Fedore	Develop Site Clearance analysis.	1.90	250.00	475.00
07/22/21	Ivan Fedore	Develop Asbestos Analysis.	2.00	250.00	500.00
07/22/21	Ivan Fedore	Develop Post Liquidation Analysis.	2.00	250.00	500.00
07/22/21	Jason Stellino	B. Riley & Limetree Bay team Call - Discuss Scrap Values.	0.50	275.00	137.50
07/22/21	Paul Brown	Spare Parts Inventory liquidation research and analysis.	1.90	400.00	760.00
07/23/21	Mark Shapiro	Review of liquidation plan with potential buyers.	0.60	595.00	357.00
07/23/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Scrap Values with Midwest Steel.	0.50	350.00	175.00
07/23/21	Thomas Popovic	Chlorinator liquidation research and analysis.	1.90	350.00	665.00
07/23/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Scrap Values with Midwest Steel.	0.50	250.00	125.00
07/23/21	Ivan Fedore	Develop pre demo liquidation section of report.	1.80	250.00	450.00
07/23/21	Ivan Fedore	Develop demo section of report.	1.80	250.00	450.00
07/23/21	Ivan Fedore	Develop post demo liquidation section of report.	1.90	250.00	475.00
07/23/21	Chad Yutka	Draft Report Review.	1.90	350.00	665.00
07/23/21	Jason Stellino	B. Riley & Limetree Bay team Call - Discuss Scrap Values with Midwest Steel.	0.50	275.00	137.50
07/23/21	Paul Brown	Chlorinator liquidation research and analysis.	1.80	400.00	720.00
07/26/21	Thomas Popovic	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	350.00	140.00
07/26/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	350.00	105.00
07/26/21	Thomas Popovic	Tail Gas Unit liquidation research and analysis.	1.80	350.00	630.00
07/26/21	Ivan Fedore	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	250.00	100.00
07/26/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	250.00	75.00
07/26/21	Ivan Fedore	Report Review.	2.00	250.00	500.00
07/26/21	Ivan Fedore	Report finalization and edit.	2.00	250.00	500.00
07/26/21	Chad Yutka	Liquidation review.	2.00	350.00	700.00
07/26/21	Jason Stellino	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	275.00	110.00
07/26/21	Jason Stellino	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	275.00	82.50
07/26/21	Jason Stellino	Report edits and development.	1.30	275.00	357.50
07/26/21	Paul Brown	Tail Gas Unit liquidation research and analysis.	1.80	400.00	720.00
07/27/21	Mark Shapiro	Review of sale process with SJP and MOH.	0.50	595.00	297.50
07/27/21	Mark Shapiro	Review of Teaser with Jefferies.	0.70	595.00	416.50
07/27/21	Frank Cottrell	7p CT meeting regarding draft teaser w/ Jefferies and LTB Energy team.	2.00	400.00	800.00
07/27/21	Frank Cottrell	Additional buyer list from Pitchbook sent to Jefferies Alan Young - 900+ parties.	0.70	400.00	280.00
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to sale process including engagement of investment banker.	0.50	550.00	275.00
07/27/21	Thomas Popovic	Par Isom Unit liquidation research and analysis.	2.00	350.00	700.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/27/21	Ivan Fedore	Final Gannt Chart - Timeline for preparation, and pre demo liquidation.	1.90	250.00	475.00
07/27/21	Ivan Fedore	Final Gannt Chart - Demolition and post demolition liquidation.	1.80	250.00	450.00
07/27/21	Ivan Fedore	Final Gannt Chart - remediation and site clearance.	1.80	250.00	450.00
07/27/21	Paul Brown	Tail Gas Unit liquidation research and analysisPar Isom Unit liquidation research and analysis.	1.30	400.00	520.00
07/28/21	Mark Shapiro	Finalization of Liquidation Plan. Distribution of plan to lenders and handling of follow-up questions.	1.30	595.00	773.50
07/28/21	Thomas Popovic	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	350.00	140.00
07/28/21	Thomas Popovic	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	350.00	105.00
07/28/21	Thomas Popovic	Additional Support Equipment liquidation research and analysis.	2.00	350.00	700.00
07/28/21	Thomas Popovic	Report review and finalization.	1.90	350.00	665.00
07/28/21	Ivan Fedore	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	250.00	100.00
07/28/21	Ivan Fedore	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	250.00	75.00
07/28/21	Chad Yutka	Report review and finalization.	2.00	350.00	700.00
07/28/21	Jason Stellino	B. Riley Team Call - Discuss Methodology & Roles - Report Preparation, Liquidation, and Research.	0.40	275.00	110.00
07/28/21	Jason Stellino	B. Riley & Limetree Bay team Call - Discuss Timing, Methodology, and Deliverable Templates.	0.30	275.00	82.50
07/28/21	Jason Stellino	Report cleanup and preparation.	0.80	275.00	220.00
07/28/21	Paul Brown	Additional Support Equipment liquidation research and analysis.	1.50	400.00	600.00
07/28/21	Paul Brown	Report review and finalization.	1.80	400.00	720.00
07/29/21	Mark Shapiro	Update with Jefferies and SJP. Review of liquidation targets.	1.30	595.00	773.50
07/29/21	Frank Cottrell	Update call w/ Jefferies to discuss sale process.	0.60	400.00	240.00
08/01/21	Mark Shapiro	Review of sale process with Jefferies and SJP.	0.50	595.00	297.50
08/02/21	Frank Cottrell	Liquidation target list process management.	4.80	400.00	1,920.00
08/02/21	Frank Cottrell	Liquidation target list research and assessment.	4.00	400.00	1,600.00
08/03/21	Mark Shapiro	Update with Jefferies and SJP.	0.50	595.00	297.50
08/03/21	Frank Cottrell	Liquidation plan and RFP review with suggested edits.	3.30	400.00	1,320.00
08/03/21	Frank Cottrell	Status update call w/ debtor investment banker, Jefferies.	0.50	400.00	200.00
08/04/21	Mark Shapiro	Review of financial model.	0.40	595.00	238.00
08/04/21	Frank Cottrell	Review of Jefferies' draft model, meeting to review and internal debrief.	0.90	400.00	360.00
08/05/21	Mark Shapiro	Update call with Jefferies and SJP.	0.50	595.00	297.50
08/05/21	Frank Cottrell	Status update call w/ debtor investment banker, Jefferies.	0.40	400.00	160.00
08/05/21	Frank Cottrell	Drafting and execution of liquidation plan and request for liquidation proposal marketing campaign.	3.60	400.00	1,440.00
08/05/21	Frank Cottrell	Drafting of liquidation plan and request for liquidation proposal.	3.50	400.00	1,400.00
08/06/21	Frank Cottrell	Management of liquidation request for proposal process.	2.80	400.00	1,120.00
08/06/21	Frank Cottrell	Review of virtual data room for Debtor's investment banker, Jefferies, and recommendations of additional files.	1.20	400.00	480.00
08/08/21	Frank Cottrell	Crude hedging model continued analysis.	5.00	400.00	2,000.00
08/08/21	Frank Cottrell	Crude hedging model initial set up.	4.50	400.00	1,800.00
08/08/21	Frank Cottrell	Crude hedging model review and updates.	4.10	400.00	1,640.00
08/09/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.30	400.00	520.00
08/09/21	Frank Cottrell	Update of crude hedging model for significant overnight price movements.	1.40	400.00	560.00
08/10/21	Mark Shapiro	Review of sale process and open items with Jefferies and SJP.	0.50	595.00	297.50
08/10/21	Frank Cottrell	Virtual data room management for liquidation RFP process - bidder communication, file and invitation administration.	2.20	400.00	880.00
08/10/21	Frank Cottrell	Virtual data room management for Debtor's Investment Banker, Jefferies and liquidation RFP process.	2.10	400.00	840.00
08/10/21	Frank Cottrell	Call with potential party to liquidation RFP process, KSC.	0.70	400.00	280.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/10/21	Frank Cottrell	Fulfillment of additional data request by party related to the liquidation RFP process.	0.60	400.00	240.00
08/10/21	Frank Cottrell	Virtual data room management for liquidation RFP process - bidder communication, and invitation administration.	0.30	400.00	120.00
08/11/21	Frank Cottrell	Call with Debtors' Investment Banker, Jefferies, to review Executive Summary draft.	1.50	400.00	600.00
08/11/21	Frank Cottrell	Review of Debtors' feedstock inventory reports and request for additional data.	1.30	400.00	520.00
08/11/21	Frank Cottrell	Call with a potential party to liquidation RFP process and transmission of additional files requested.	1.20	400.00	480.00
08/11/21	Frank Cottrell	Review of draft and preparation for meeting with Debtors' Investment Banker, Jefferies, to review Executive Summary draft.	1.00	400.00	400.00
08/11/21	Frank Cottrell	Call with Debtors' Investment Banker, Jefferies, and transmission of requested files.	0.60	400.00	240.00
08/12/21	Mark Shapiro	Sale process update call with Jefferies & SJP.	0.50	595.00	297.50
08/12/21	Carol Fox, CPA, CIRA, CFE	In connection with the sale of the Debtor's assets review contracts and other documentation provided by the Debtors with CR.	0.70	450.00	315.00
08/12/21	Carol Fox, CPA, CIRA, CFE	Telephone conferences with counsel regarding upload of schedule of executory contracts to the data room.	0.40	450.00	180.00
08/12/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	1.00	400.00	400.00
08/12/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	1.80	400.00	720.00
08/12/21	Frank Cottrell	Review of financial model with Debtors' Investment Banker, Jefferies.	1.00	400.00	400.00
08/13/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	2.40	400.00	960.00
08/13/21	Frank Cottrell	Drafting of responses and files related to requests by Debtor Investment Banker, Jefferies.	1.80	400.00	720.00
08/13/21	Frank Cottrell	Analysis and update of Debtors' asset list for liquidation process.	1.60	400.00	640.00
08/13/21	Frank Cottrell	Research of additional targets related to liquidation RFP.	1.60	400.00	640.00
08/16/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	2.00	400.00	800.00
08/16/21	Frank Cottrell	Research of additional targets related to liquidation RFP.	3.40	400.00	1,360.00
08/16/21	Frank Cottrell	EPA Discussion with Debtors' Investment Banker, Jefferies and Legal Counsel, Baker Hostetler.	1.00	400.00	400.00
08/16/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies and Financial Advisor to Official Committee of Unsecured Creditors, Riveron.	0.50	400.00	200.00
08/17/21	Mark Shapiro	Update call with Jefferies and SJP. Process review with management. Discussions concerning TM report and the information required for sale process. Review of sale status and investor outreach.	2.40	595.00	1,428.00
08/17/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	2.80	400.00	1,120.00
08/17/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	4.10	400.00	1,640.00
08/17/21	Frank Cottrell	Meeting with liquidation process participant A.	1.20	400.00	480.00
08/17/21	Frank Cottrell	Meeting with liquidation process participant B.	1.00	400.00	400.00
08/17/21	Frank Cottrell	Meeting with liquidation process participant C.	0.90	400.00	360.00
08/17/21	Frank Cottrell	Virtual data room - file administration.	0.90	400.00	360.00
08/17/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	0.50	400.00	200.00
08/18/21	Mark Shapiro	Review of sale process with FC. Investor reach out.	0.80	595.00	476.00
08/18/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	0.70	400.00	280.00
08/18/21	Frank Cottrell	Management of liquidation RFP process.	2.00	400.00	800.00
08/18/21	Frank Cottrell	EPA Discussion with Debtors' Investment Banker, Jefferies, and potential investor.	1.10	400.00	440.00
08/18/21	Frank Cottrell	Management of travel arrangements, invitations and communication w/ participants.	1.00	400.00	400.00
08/18/21	Frank Cottrell	Meeting with liquidation process participant, International Process Plants.	0.90	400.00	360.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/18/21	Frank Cottrell	Internal discussion regarding site visit and liquidation plan w/ P. Brown.	0.70	400.00	280.00
08/18/21	Frank Cottrell	Drafting of internal notes related to EPA Discussion with Debtors' Investment Banker, Jefferies, and potential investor.	0.50	400.00	200.00
08/18/21	Frank Cottrell	Internal discussion regarding site visit and liquidation plan w/ T. Popovich.	0.40	400.00	160.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review correspondence regarding liquidator interest.	0.30	550.00	165.00
08/19/21	Mark Shapiro	Update call with Jefferies & SJP.	0.50	595.00	297.50
08/19/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.20	400.00	480.00
08/19/21	Frank Cottrell	Management of liquidation RFP process, travel arrangements, invitations and communication w/ participants.	1.90	400.00	760.00
08/19/21	Frank Cottrell	Meeting preparation and EPA status call with Debtors' Investment Banker, Jefferies, and Debtors.	0.80	400.00	320.00
08/19/21	Frank Cottrell	Operations update call with Financial Advisor to Official Committee of Unsecured Creditors, Riveron.	0.80	400.00	320.00
08/20/21	Mark Shapiro	Handling of investor and diligence questions.	0.80	595.00	476.00
08/20/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	2.20	400.00	880.00
08/23/21	Frank Cottrell	Travel from Houston, TX to Debtors' facility in St. Croix for site visit.	12.00	400.00	2,400.00
08/23/21	Frank Cottrell	Covid-19 testing upon arrival for site visit.	1.50	400.00	600.00
08/23/21	Marshall Glade, CPA	Review marketing materials.	1.60	415.00	664.00
08/23/21	Marshall Glade, CPA	Review executive summary.	1.30	415.00	539.50
08/24/21	Frank Cottrell	St. Croix site visit.	9.30	400.00	3,720.00
08/24/21	Frank Cottrell	St. Croix post-site visit working dinner meeting.	2.10	400.00	840.00
08/25/21	Frank Cottrell	St. Croix site visit.	9.10	400.00	3,640.00
08/25/21	Frank Cottrell	St. Croix post-site visit working dinner meeting.	2.80	400.00	1,120.00
08/26/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	0.50	400.00	200.00
08/26/21	Frank Cottrell	Travel from Debtors' facility in St. Croix to Houston, TX for site visit.	11.00	400.00	2,200.00
08/26/21	Frank Cottrell	St. Croix site visit with LBR: S. Schoyer and F. Rodriguez.	5.60	400.00	2,240.00
08/27/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	2.00	400.00	800.00
08/27/21	Frank Cottrell	Management of liquidation RFP process and communication w/ participants.	2.40	400.00	960.00
08/27/21	Frank Cottrell	Call with potential liquidation party target to discuss project details.	1.00	400.00	400.00
08/29/21	Mark Shapiro	Call with Jefferies and Debtor counsel re: sale process.	0.50	595.00	297.50
08/29/21	Frank Cottrell	Process discussion call with Debtors' Investment Banker, Jefferies and legal counsel, Baker Hostetler.	1.00	400.00	400.00
08/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Jeffries to discuss status and process.	1.00	550.00	550.00
08/30/21	Mark Shapiro	Calls with BR team concerning sale process. Review of status reports and contact lists. Handling of emails concerning same. Call with potential investors.	2.10	595.00	1,249.50
08/30/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	1.00	400.00	400.00
08/30/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	2.50	400.00	1,000.00
08/30/21	Frank Cottrell	Internal liquidation plan review. Att: B. Riley - T. Popovic.	1.50	400.00	600.00
08/30/21	Frank Cottrell	Discussion with Debtors' personnel regarding LBR assets with shared needs.	0.90	400.00	360.00
08/30/21	Frank Cottrell	Internal liquidation process discussion. Att: B. Riley - M. Shapiro, T. Popovic, P. Brown.	0.70	400.00	280.00
08/30/21	Frank Cottrell	Call w/ Debtors' legal counsel to discuss real estate and environmental matters related to liquidation plan. Att: B. Riley - T. Popovic; Baker Hostetler - M. Delaney.	0.50	400.00	200.00
08/30/21	Thomas Popovic	Sales process planning call with Mark Shapiro & Frank Cottrell.	0.50	450.00	225.00
08/30/21	Thomas Popovic	Analysis and research for sales process	1.50	450.00	675.00
08/31/21	Mark Shapiro	Calls with potential investors.	1.30	595.00	773.50
08/31/21	Mark Shapiro	Update with Jefferies and SJP.	0.30	595.00	178.50

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/31/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	1.00	400.00	400.00
08/31/21	Frank Cottrell	Drafting of expense report related to trip to Debtors' facility in St. Croix for site visit.	0.50	400.00	200.00
08/31/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	0.50	400.00	200.00
09/01/21	Mark Shapiro	Calls with potential investors. Follow-up with FC.	0.80	595.00	476.00
09/01/21	Tanya Anderson	Review of liquidation plan and documents	0.40	350.00	140.00
09/01/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	2.80	400.00	1,120.00
09/01/21	Frank Cottrell	Call w/ Debtors' legal counsel to discuss real estate and environmental matters related to liquidation plan.	1.00	400.00	400.00
09/01/21	Frank Cottrell	Process discussion call with Debtors' Investment Banker, Jefferies. Att: Jefferies - A. Stepanyants.	0.60	400.00	240.00
09/01/21	Frank Cottrell	Process discussion call with Debtors' Investment Banker, Jefferies and legal counsel, Baker Hostetler.	0.40	400.00	160.00
09/01/21	Frank Cottrell	Call w/ potential interested liquidating party.	1.00	400.00	400.00
09/02/21	Mark Shapiro	Emails with prospective investors.	0.30	595.00	178.50
09/02/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	1.50	400.00	600.00
09/02/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	4.90	400.00	1,960.00
09/02/21	Frank Cottrell	Process status update with Debtors' management and Investment Banker, Jefferies.	0.60	400.00	240.00
09/02/21	Frank Cottrell	Meeting w/ interested liquidation party.	3.60	400.00	1,440.00
09/03/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review and communication w/ participants.	4.20	400.00	1,680.00
09/07/21	Mark Shapiro	Meeting in Dallas with prospective investor.	2.30	595.00	1,368.50
09/07/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, drafting of process letter and communication w/ participants.	3.80	400.00	1,520.00
09/07/21	Frank Cottrell	Milestone extension call with Debtors' Investment Banker, Jefferies and legal counsel, Baker Hostetler.	0.70	400.00	280.00
09/08/21	Mark Shapiro	Review of sale process and DIP opportunities with FC. Calls and emails concerning liquidation bidder. Call with advisor to investors. Updated budget discussions.	1.40	595.00	833.00
09/08/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, drafting of process letter and communication w/ participants.	3.70	400.00	1,480.00
09/09/21	Mark Shapiro	Updates with Jefferies and SJP. Call with Jefferies & counsel to investors. Call with BH and counsel to investors. Review of and comments to process letter.	2.20	595.00	1,309.00
09/09/21	Carol Fox, CPA, CIRA, CFE	Preparation of schedule of executory contracts for upload to data room - in progress.	1.70	450.00	765.00
09/09/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.80	400.00	720.00
09/09/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies. Att: M. O'hara, S. Pully, A. Stepanyants, A. Young, D. Morefield.	0.30	400.00	120.00
09/09/21	Frank Cottrell	Call with potential going concern target.	0.50	400.00	200.00
09/10/21	Mark Shapiro	Sale process call with MG and JR. Calls and emails with potential investors. Handling of diligence requests.	1.10	595.00	654.50
09/10/21	Carol Fox, CPA, CIRA, CFE	Preparation of schedule of executory contracts for upload to data room - in progress.	1.20	450.00	540.00
09/10/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.10	400.00	440.00
09/10/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, data management and communication w/ participants.	3.90	400.00	1,560.00
09/10/21	Marshall Glade, CPA	Update call regarding sale process	0.50	415.00	207.50
09/13/21	Carol Fox, CPA, CIRA, CFE	Preparation of schedule of executory contracts for upload to data room - completed.	3.20	450.00	1,440.00
09/13/21	Carol Fox, CPA, CIRA, CFE	Internal planning and discussion call with MT, FC, MS, MG, SVM, and TH.	0.80	450.00	360.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/13/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	3.10	400.00	1,240.00
09/13/21	Frank Cottrell	Call w/ potential going concern target party and with Debtors' Investment Banker, Jefferies, and legal counsel, Baker Hostetler.	1.00	400.00	400.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez to discuss new milestones and deadlines.	0.50	550.00	275.00
09/14/21	Mark Shapiro	Sales process update call with Jefferies and SJP.	0.50	595.00	297.50
09/14/21	Carol Fox, CPA, CIRA, CFE	Coordinate document production with TL and FC.	0.60	450.00	270.00
09/14/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	2.10	400.00	840.00
09/14/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	1.00	400.00	400.00
09/15/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.60	400.00	640.00
09/15/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	4.20	400.00	1,680.00
09/15/21	Frank Cottrell	Call w/ Debtors' legal counsel to discuss real estate and environmental matters related to liquidation plan. Att: Baker Hostetler - M. Delaney.	1.00	400.00	400.00
09/15/21	Frank Cottrell	Drafting of expense report related to trip to Debtors' facility in St. Croix for site visit.	1.80	400.00	720.00
09/16/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	2.40	400.00	960.00
09/16/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies.	0.80	400.00	320.00
09/17/21	Mark Shapiro	Calls with Lenders and Committee concerning EPA requirements. Debtor counsel calls re: same. Call with EPA.	1.70	595.00	1,011.50
09/17/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	1.80	400.00	720.00
09/17/21	Frank Cottrell	Call w/ Debtors' legal counsel to discuss real estate and environmental matters related to liquidation plan. Att: Baker Hostetler - M. Delaney, J. Best.	1.00	400.00	400.00
09/17/21	Frank Cottrell	Budget discussion with Debtors' Investment Banker, Jefferies, and potential acquirer.	0.50	400.00	200.00
09/17/21	Frank Cottrell	Transmittal of additional requested items related to budget discussion with Debtors' Investment Banker, Jefferies, and potential acquirer.	1.10	400.00	440.00
09/19/21	Carol Fox, CPA, CIRA, CFE	Research files for Weldship leases for prospective purchaser; provide counsel with the same.	0.30	450.00	135.00
09/20/21	Mark Shapiro	Calls with Jefferies, Greenhill and Debtors to review sale process, working capital requirements and refinery operations.	2.60	595.00	1,547.00
09/20/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	4.80	400.00	1,920.00
09/20/21	Frank Cottrell	Financing discussion with Debtors' Investment Banker, Jefferies, and potential acquirer.	0.50	400.00	200.00
09/20/21	Frank Cottrell	Operational discussion with Debtors' Investment Banker, Jefferies, and potential acquirer, St. Croix Energy.	1.50	400.00	600.00
09/20/21	Frank Cottrell	Working capital adjustments and emergence cost discussion with Debtors' Investment Banker, Jefferies, and potential acquirer.	0.50	400.00	200.00
09/21/21	Mark Shapiro	Sales process update with Jefferies and SJP.	0.50	595.00	297.50
09/21/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	4.50	400.00	1,800.00
09/21/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies. Att: M. O'hara, S. Pully, A. Stepanyants, A. Young, D. Morefield, K. Cane.	0.50	400.00	200.00
09/21/21	Frank Cottrell	Bankruptcy exit costs discussion with Debtors' Investment Banker, Jefferies.	1.10	400.00	440.00
09/21/21	Frank Cottrell	Call w/ potential interested liquidation party.	1.20	400.00	480.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/22/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	1.90	400.00	760.00
09/22/21	Frank Cottrell	Drafting of responses and files related to requests by potential acquirer.	2.20	400.00	880.00
09/22/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	2.80	400.00	1,120.00
09/22/21	Marshall Glade, CPA	Analyze insurance requirements; respond to buyer data requests	1.30	415.00	539.50
09/23/21	Mark Shapiro	Update call with Jefferies and SJP. Review, update and distribution of draft extended cash budget.	1.20	595.00	714.00
09/23/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	2.30	400.00	920.00
09/23/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies. Att: M. O'hara, S. Pully, A. Stepanyants, A. Young, D. Morefield, K. Cane.	0.50	400.00	200.00
09/23/21	Frank Cottrell	Drafting of responses and files related to requests by potential acquirer.	1.90	400.00	760.00
09/23/21	Marshall Glade, CPA	Respond to potential buyer requests	1.60	415.00	664.00
09/24/21	Mark Shapiro	Sale process update with BH and Jefferies.	0.80	595.00	476.00
09/24/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	3.40	400.00	1,360.00
09/24/21	Frank Cottrell	Call w/ D. Given to discuss transmittal and progress of asset details.	1.50	400.00	600.00
09/26/21	Mark Shapiro	Bid process update with PWP and Jefferies.	0.60	595.00	357.00
09/26/21	Frank Cottrell	Review of liquidation sale LOI and proposals received.	3.90	400.00	1,560.00
09/27/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	3.70	400.00	1,480.00
09/27/21	Frank Cottrell	Review of liquidation and going concern sale LOI and proposals received.	3.60	400.00	1,440.00
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Correspondence with J. Light regarding interest in electric generation capacity.	0.50	550.00	275.00
09/27/21	Michael Thatcher, CIRA	Call with FC to discuss data needed for sale process.	0.40	450.00	180.00
09/28/21	Mark Shapiro	Update call with Jefferies and SJP.	0.50	595.00	297.50
09/28/21	Frank Cottrell	Development of liquidation LOI and proposals presentation for LBR board of directors.	1.90	400.00	760.00
09/28/21	Frank Cottrell	Development of liquidation LOI and proposals presentation for LBR board of directors.	3.80	400.00	1,520.00
09/28/21	Frank Cottrell	Call w/ D. Given to discuss asset details.	0.60	400.00	240.00
09/28/21	Frank Cottrell	Call w/ D. Given to discuss asset details.	0.80	400.00	320.00
09/28/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies. Att: M. O'hara, S. Pully, A. Stepanyants, D. Morefield.	0.60	400.00	240.00
09/28/21	Frank Cottrell	Call to review asset details for man camp w/ prior contractor, Vesta Housing Solutions, LLC. Att.: D. McMurtrie	0.20	400.00	80.00
09/28/21	Frank Cottrell	Call to review asset details w/ potential liquidation buyer.	0.60	400.00	240.00
09/28/21	Frank Cottrell	Call to discuss preliminary feedback regarding LOI w/ potential liquidation buyer.	0.50	400.00	200.00
09/28/21	Frank Cottrell	Internal communication related scrap weight methodology.	0.40	400.00	160.00
09/29/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	1.50	400.00	600.00
09/29/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	0.90	400.00	360.00
09/29/21	Frank Cottrell	Analysis of necessary bridge lending.	1.60	400.00	640.00
09/29/21	Frank Cottrell	Management interview (Jeff Rinker) with potential acquirer.	0.50	400.00	200.00
09/29/21	Frank Cottrell	Management interview (Steve Tompsett) with potential acquirer.	0.50	400.00	200.00
09/29/21	Frank Cottrell	Management interview (Neil Morgan) with potential acquirer.	0.80	400.00	320.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/29/21	Frank Cottrell	Management interview with potential acquirer.	0.50	400.00	200.00
09/30/21	Mark Shapiro	Sale process update with Jefferies and SJP.	0.50	595.00	297.50
09/30/21	Frank Cottrell	Drafting of responses and transmittal of files related to requests by Debtors' Investment Banker, Jefferies.	1.70	400.00	680.00
09/30/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	0.60	400.00	240.00
09/30/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	1.10	400.00	440.00
09/30/21	Frank Cottrell	Management of liquidation RFP process, file administration, asset review, and communication w/ participants.	1.70	400.00	680.00
09/30/21	Frank Cottrell	Status update call with Debtors' Investment Banker, Jefferies. Att: M. O'hara, S. Pully, A. Stepanyants, A. Young, D. Morefield, K. Cane.	0.60	400.00	240.00
<b>Business Analysis</b>					
07/13/21	Mark Shapiro	Review of shared services agreements. Handling of calls and emails with company, BH and BR teams concerning same.	1.30	595.00	773.50
07/13/21	Dan Uitti, CPA	Edit 13 week cash flow model.	1.00	350.00	350.00
07/13/21	Dan Uitti, CPA	Review make-whole agreement.	0.80	350.00	280.00
07/13/21	Marshall Glade, CPA	Begin review of make whole premium on J Aron collateral.	0.70	415.00	290.50
07/13/21	Marshall Glade, CPA	Updates to 13-week budget.	0.60	415.00	249.00
07/13/21	Marshall Glade, CPA	Draft follow up email regarding additional analysis required to further develop cash flow budget.	0.60	415.00	249.00
07/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting process.	1.50	550.00	825.00
07/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to make whole analysis.	0.50	550.00	275.00
07/14/21	Dan Uitti, CPA	Discuss open items for 13 week model with MG.	0.30	350.00	105.00
07/14/21	Marshall Glade, CPA	Develop procedures to analyze budget to actual results.	0.60	415.00	249.00
07/14/21	Marshall Glade, CPA	Analyze make whole premium on J Aron facility.	0.90	415.00	373.50
07/14/21	Marshall Glade, CPA	Analyze payroll projections.	0.70	415.00	290.50
07/14/21	Marshall Glade, CPA	Analyze IT spend and associated timing.	1.60	415.00	664.00
07/14/21	Marshall Glade, CPA	Review payroll detail and updated spend.	0.30	415.00	124.50
07/14/21	Marshall Glade, CPA	Discuss 13 week model with DU.	0.30	415.00	124.50
07/14/21	Marshall Glade, CPA	Analyze insurance requirements.	0.40	415.00	166.00
07/14/21	Marshall Glade, CPA	Analyze tanks leased by refinery.	0.70	415.00	290.50
07/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance matters.	0.50	550.00	275.00
07/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting matters.	0.50	550.00	275.00
07/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass-balance reporting.	0.50	550.00	275.00
07/15/21	Christina Reynolds	Compare BP CMS calculations.	0.80	350.00	280.00
07/15/21	Dan Uitti, CPA	Review IT vendor file, create analysis file.	1.80	350.00	630.00
07/15/21	Dan Uitti, CPA	Edit IT vendor analysis.	0.80	350.00	280.00
07/15/21	Dan Uitti, CPA	Edit 13 week cash flow model (payroll/benefits), analyzing PEV.	1.90	350.00	665.00
07/15/21	Dan Uitti, CPA	Edit 13 week cash flow model (payroll/benefits), analyzing VUR.	1.40	350.00	490.00
07/15/21	Marshall Glade, CPA	Analyze IT payments.	0.90	415.00	373.50
07/15/21	Marshall Glade, CPA	Review updates to cash flow forecast.	1.30	415.00	539.50
07/15/21	Marshall Glade, CPA	Analyze BP CMS Calculations.	1.90	415.00	788.50
07/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	0.30	550.00	165.00
07/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budget analysis.	1.20	550.00	660.00
07/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to BP CMS balances.	1.80	550.00	990.00
07/16/21	Mark Shapiro	Review of payroll variance analysis and BP receivable.	1.30	595.00	773.50
07/16/21	Marshall Glade, CPA	Calls regarding IT analysis and specific vendor timing / amounts.	0.80	415.00	332.00
07/16/21	Marshall Glade, CPA	Update and edits to 13-week cash flow budget.	1.30	415.00	539.50
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass-balance reporting.	0.50	550.00	275.00
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of BP disputed CMS amounts.	1.00	550.00	550.00
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to foreclosure actions filed postpetition including correspondence with counsel.	0.80	550.00	440.00
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of budget variances and updated budgeting.	2.30	550.00	1,265.00
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance matters including analysis of savings.	0.80	550.00	440.00



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of pre and post petition invoices from Terminals.	0.50	550.00	275.00
07/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Budget analysis.	1.90	550.00	1,045.00
07/19/21	Dan Uitti, CPA	Create 3 week budget to actual analysis.	1.30	350.00	455.00
07/19/21	Dan Uitti, CPA	Review actual cash disbursements; incorporate into budget vs. actual model.	1.30	350.00	455.00
07/19/21	Dan Uitti, CPA	Review 3 week budget to actual analysis with MG.	0.30	350.00	105.00
07/19/21	Dan Uitti, CPA	Call with MG and SVM to discuss make-whole agreement.	1.30	350.00	455.00
07/19/21	Marshall Glade, CPA	Analyze Make Whole Amount - review multiple amendments and fee letters.	2.00	415.00	830.00
07/19/21	Marshall Glade, CPA	Review J. Rinker budget notes and implement recommended adjustments.	1.00	415.00	415.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass-balance reporting.	0.50	550.00	275.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with Shapiro and Glade.	0.80	550.00	440.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to critical vendors, including responding to demands of Vivot and review of vendor audit.	3.20	550.00	1,760.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Make Whole calculation.	1.00	550.00	550.00
07/20/21	Christina Reynolds	Review Vendor Task Force Audit to AP Balances.	2.50	350.00	875.00
07/20/21	Dan Uitti, CPA	Reading various applicable agreements regarding S&O and financing make-whole calculation.	1.80	350.00	630.00
07/20/21	Dan Uitti, CPA	Modeling financing make whole calculation.	1.30	350.00	455.00
07/20/21	Dan Uitti, CPA	3 week expected to projected analysis (for week ending 7/25/2021).	0.90	350.00	315.00
07/20/21	Dan Uitti, CPA	Budget to actual analysis for week ending 7/18/21.	1.30	350.00	455.00
07/20/21	Dan Uitti, CPA	Call with SVM and MG to discuss financing make-whole calculation.	0.80	350.00	280.00
07/20/21	Dan Uitti, CPA	Analyze IT vendor costs.	0.50	350.00	175.00
07/20/21	Dan Uitti, CPA	Analyze IT vendor costs.	0.80	350.00	280.00
07/20/21	Dan Uitti, CPA	Review adjusted to budget file with MG.	0.30	350.00	105.00
07/20/21	Dan Uitti, CPA	Update 13 week cash flow model with MG.	0.50	350.00	175.00
07/20/21	Marshall Glade, CPA	Call with SVM and MG to discuss financing make-whole calculation.	0.80	415.00	332.00
07/20/21	Marshall Glade, CPA	Analyze make whole calculation.	1.90	415.00	788.50
07/20/21	Marshall Glade, CPA	Analyze payment requests and compare to budget.	0.80	415.00	332.00
07/20/21	Marshall Glade, CPA	Various updates to 13-week cash flow budget.	1.40	415.00	581.00
07/20/21	Marshall Glade, CPA	Finalize comparison of adjusted expenses to budgeted expenses.	1.20	415.00	498.00
07/20/21	Marshall Glade, CPA	Finalize comparison of budgeted to actual results.	0.80	415.00	332.00
07/20/21	Marshall Glade, CPA	Allocate expenses to various line items to compare with budget.	0.60	415.00	249.00
07/20/21	Marshall Glade, CPA	Review ISDA early termination fee calculation.	0.40	415.00	166.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with SVM and MG to discuss financing make-whole calculation.	0.80	550.00	440.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of make whole payment per Intermediation Agreement.	1.80	550.00	990.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting and expense analysis.	1.80	550.00	990.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and analysis of BP CMS disputed amounts.	0.50	550.00	275.00
07/21/21	Dan Uitti, CPA	Edit 13 week cash flow model (payroll).	1.50	350.00	525.00
07/21/21	Dan Uitti, CPA	Edit 13 week cash flow model (DIP).	0.90	350.00	315.00
07/21/21	Dan Uitti, CPA	Edit IT costs analysis.	1.50	350.00	525.00
07/21/21	Marshall Glade, CPA	Updates to J Rinker budget memo.	0.70	415.00	290.50
07/21/21	Marshall Glade, CPA	Continued analysis of IT budget and comments from Quincy.	0.60	415.00	249.00
07/21/21	Marshall Glade, CPA	Analyze Pinnacle invoices and purchase orders.	0.80	415.00	332.00
07/21/21	Marshall Glade, CPA	Call with counsel regarding critical vendors, make whole calculation and other litigation issues.	0.80	415.00	332.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of make whole calculation.	1.20	550.00	660.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting.	0.80	550.00	440.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of insurance coverages.	0.90	550.00	495.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of critical vendors.	0.70	550.00	385.00
07/22/21	Dan Uitti, CPA	Edit 13 week cash flow model for IT expenses and hydrocarbon removal.	1.50	350.00	525.00
07/22/21	Dan Uitti, CPA	Edit 13 week model for insurance costs.	0.40	350.00	140.00
07/22/21	Marshall Glade, CPA	Analyze updated projections provided for maintenance and hydrocarbon free projects.	0.90	415.00	373.50

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/22/21	Marshall Glade, CPA	Updates to cash flow projections to develop various scenarios.	2.20	415.00	913.00
07/22/21	Marshall Glade, CPA	Reconcile insurance payments to be incorporate in cash flow budget.	0.70	415.00	290.50
07/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance matters.	0.40	550.00	220.00
07/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of inventory values.	3.50	550.00	1,925.00
07/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting issues.	1.20	550.00	660.00
07/23/21	Dan Uitti, CPA	Edit 13 week cash flow model (payroll, accrued vacation, relocation costs, severance costs).	2.10	350.00	735.00
07/23/21	Dan Uitti, CPA	Edit 13 week cash flow model based on call with Company.	0.30	350.00	105.00
07/23/21	Dan Uitti, CPA	Call with SVM, MG, and MS to discuss 13 week cash flow model.	0.50	350.00	175.00
07/23/21	Dan Uitti, CPA	Call with MG to discuss 13 week model.	0.30	350.00	105.00
07/23/21	Marshall Glade, CPA	Analyze personnel figures provided by company.	0.70	415.00	290.50
07/23/21	Marshall Glade, CPA	Respond to various inquiries from the company regarding the cash flow projection assumptions.	0.80	415.00	332.00
07/23/21	Marshall Glade, CPA	Review updated information provided by the company and update cash flow projections.	1.70	415.00	705.50
07/23/21	Marshall Glade, CPA	Budget review with J Reinker.	1.30	415.00	539.50
07/23/21	Marshall Glade, CPA	Budget review with Limetree team.	1.00	415.00	415.00
07/23/21	Marshall Glade, CPA	Updates to budget based on feedback from company.	1.70	415.00	705.50
07/23/21	Marshall Glade, CPA	Review J Aron financing fee arrangements.	0.40	415.00	166.00
07/23/21	Marshall Glade, CPA	Call with SVM, DU, and MS to discuss 13 week cash flow model.	0.50	415.00	207.50
07/23/21	Marshall Glade, CPA	Call with DU to discuss 13 week model.	0.30	415.00	124.50
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to critical vendor issues.	1.90	550.00	1,045.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Continued analysis of budget issues.	3.90	550.00	2,145.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of inventory values and make whole under intermediation agreement.	3.20	550.00	1,760.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with DU, MG, and MS to discuss 13 week cash flow model.	0.50	550.00	275.00
07/25/21	Dan Uitti, CPA	Add professional fee accrual tab to 13 week cash flow model.	1.20	350.00	420.00
07/25/21	Marshall Glade, CPA	Analyze cash flow projections and develop various stress scenarios; reconcile to previous versions.	2.30	415.00	954.50
07/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Travel to USVI for site visit; Work during travel including analysis of inventory value, sale of spare parts and materials, and contingency plan.	7.50	550.00	4,125.00
07/26/21	Dan Uitti, CPA	Edit 13 week cash flow model.	1.10	350.00	385.00
07/26/21	Dan Uitti, CPA	Budget to actual analysis for week ending 7/25/21 (3 week model).	1.90	350.00	665.00
07/26/21	Dan Uitti, CPA	Call with MG, SVM, and MS to discuss 13 week cash flow model.	1.50	350.00	525.00
07/26/21	Dan Uitti, CPA	Edit and review 3 week budget to actual cash flow model with MG.	1.20	350.00	420.00
07/26/21	Marshall Glade, CPA	Analysis of make whole premiums.	1.20	415.00	498.00
07/26/21	Marshall Glade, CPA	Updates to forecast; draft summary email and provide to management.	2.00	415.00	830.00
07/26/21	Marshall Glade, CPA	Analyze budget to actual variances.	2.00	415.00	830.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of inventory values.	1.50	550.00	825.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting and variance analysis.	2.80	550.00	1,540.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with management regarding allocation of Pinnacle invoices to shared services.	0.50	550.00	275.00
07/27/21	Dan Uitti, CPA	Edit 13 week cash model based on SVM, MG, and MS direction.	1.30	350.00	455.00
07/27/21	Dan Uitti, CPA	Edit 13 week cash model based on comments from company.	1.50	350.00	525.00
07/27/21	Dan Uitti, CPA	Edit professional fee and version change tabs in 13 week cash flow model.	1.00	350.00	350.00
07/27/21	Dan Uitti, CPA	Analysis of remaining barrels of product for net collateral value calculation.	1.00	350.00	350.00
07/27/21	Marshall Glade, CPA	Finalize budget to actual variance analysis.	1.40	415.00	581.00
07/27/21	Marshall Glade, CPA	Update cash flow projections.	2.00	415.00	830.00
07/27/21	Marshall Glade, CPA	Review cash flow projections with management and update; prepare to send to interested parties.	2.40	415.00	996.00
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to status of catalyst valuation and recovery.	0.50	550.00	275.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of insurance premium, pre and post petition.	1.20	550.00	660.00
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of inventory value.	3.90	550.00	2,145.00
07/27/21	Michael Proctor	Prepare workplan based on discussion with B Lombardo.	1.20	250.00	300.00
07/28/21	Dan Uitti, CPA	Create 4 week cash flow budget.	1.50	350.00	525.00
07/28/21	Dan Uitti, CPA	Call with MG to discuss 13 week cash flow model.	0.40	350.00	140.00
07/28/21	Dan Uitti, CPA	Edit professional fee accruals tab.	1.20	350.00	420.00
07/28/21	Dan Uitti, CPA	Call with MG and SVM to discuss net collateral value.	0.50	350.00	175.00
07/28/21	Dan Uitti, CPA	Review of Limit Cap file received by Anh Tran.	0.50	350.00	175.00
07/28/21	Marshall Glade, CPA	Review and adjust budget to 4-weeks.	1.80	415.00	747.00
07/28/21	Marshall Glade, CPA	Analyze BP projected sale of product and apply to current valuation metrics.	2.00	415.00	830.00
07/28/21	Marshall Glade, CPA	Updates and edits to budget to adjust to a 2-week budget.	2.30	415.00	954.50
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to inventory valuation.	2.40	550.00	1,320.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to revised budgets and related issues.	3.80	550.00	2,090.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Terminal storage fees and related budget amounts.	0.80	550.00	440.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of fuel cost allocations between Refining and Terminals; Call with Alvarez to discuss.	0.80	550.00	440.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with PJT regarding budget status.	0.80	550.00	440.00
07/29/21	Dan Uitti, CPA	Analysis of insurance costs changes.	0.40	350.00	140.00
07/29/21	Dan Uitti, CPA	Create insurance costs comparison analysis.	1.50	350.00	525.00
07/29/21	Dan Uitti, CPA	Call with Baker Hostetler regarding liquidation obligations.	0.80	350.00	280.00
07/29/21	Marshall Glade, CPA	Analyze estimates of amounts owed to J Aron.	2.40	415.00	996.00
07/29/21	Marshall Glade, CPA	Review limetree bay put agreement.	1.20	415.00	498.00
07/29/21	Marshall Glade, CPA	Analyze insurance adjustments.	0.70	415.00	290.50
07/29/21	Marshall Glade, CPA	Develop amounts owed to J Aron and analyze potential BP amounts owed.	2.00	415.00	830.00
07/29/21	Marshall Glade, CPA	Analyze net collateral value recovery scenarios.	2.20	415.00	913.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of budget variances and updated budgeting.	2.00	550.00	1,100.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of close out inventory valuation including call with Anh Tran.	1.50	550.00	825.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of close out inventory valuation including call with counsel and review of documents related to Supply & Offtake settlement.	3.50	550.00	1,925.00
07/30/21	Marshall Glade, CPA	Updates to 2 week cash projection.	1.00	415.00	415.00
07/30/21	Marshall Glade, CPA	Analyze net collateral values for product not agreed to be purchased by BP.	2.40	415.00	996.00
07/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Travel to Houston; Work during travel including analysis of S&O Settlement amount and budgeting issues.	8.00	550.00	4,400.00
07/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of S&O Settlement Amount.	4.00	550.00	2,200.00
07/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez to discuss budget and other matters.	0.90	550.00	495.00
08/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to net collateral value issues.	2.50	550.00	1,375.00
08/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to calculation of J. Aron make whole amount.	0.80	550.00	440.00
08/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance coverage matters.	0.60	550.00	330.00
08/02/21	Mark Shapiro	Call with SVM to discuss budgeting process and issues.	0.60	595.00	357.00
08/02/21	Dan Uitti, CPA	Edit 13 week cash flow budget per MG and input from Company (v3).	2.00	350.00	700.00
08/02/21	Dan Uitti, CPA	Create budget to actual for week 3.	1.90	350.00	665.00
08/02/21	Dan Uitti, CPA	Edit 13 week cash flow budget per MG (v2).	1.90	350.00	665.00
08/02/21	Marshall Glade, CPA	Updates to 13 week budget.	2.40	415.00	996.00
08/02/21	Marshall Glade, CPA	Updates to collateral value calculations.	2.10	415.00	871.50
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to net collateral value issues.	1.00	550.00	550.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	1.40	550.00	770.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to issues related to insurance coverage.	1.00	550.00	550.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with M. Shapiro to discuss budgeting process and issues.	0.60	550.00	330.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to inventory tracking issues.	0.50	550.00	275.00
08/03/21	Mark Shapiro	Call with SVM re: budgeting process	0.60	595.00	357.00
08/03/21	Dan Uitti, CPA	Review 13 week model assumptions.	1.30	350.00	455.00
08/03/21	Dan Uitti, CPA	Create 6 week cash flow budget.	1.20	350.00	420.00
08/03/21	Dan Uitti, CPA	Edit 13 week cash flow model per discussion with MG.	1.20	350.00	420.00
08/03/21	Dan Uitti, CPA	Review 6 week cash flow budget with MG.	0.70	350.00	245.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/03/21	Dan Uitti, CPA	Edit week 3 budget to actual per Jim's direction.	0.60	350.00	210.00
08/03/21	Dan Uitti, CPA	Review of week 3 budget to actual with MG.	0.60	350.00	210.00
08/03/21	Dan Uitti, CPA	Review of 13 week cash flow model with MG.	0.30	350.00	105.00
08/03/21	Marshall Glade, CPA	Convert 13 week budget to 6 week budget.	2.10	415.00	871.50
08/03/21	Marshall Glade, CPA	Finalize budget to actual analysis.	1.90	415.00	788.50
08/03/21	Marshall Glade, CPA	Finalize 6 week budget; submit to company for review.	1.80	415.00	747.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance coverage matters.	0.40	550.00	220.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	0.80	550.00	440.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to information requests from Riveron.	0.50	550.00	275.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review draft liquidation RFP.	0.40	550.00	220.00
08/04/21	Dan Uitti, CPA	Create updated 6 week cash flow budget with MG and MS.	1.00	350.00	350.00
08/04/21	Dan Uitti, CPA	Summarize 6 week cash flow model.	0.50	350.00	175.00
08/04/21	Marshall Glade, CPA	Finalize 6 week budget and distribute to various parties.	2.30	415.00	954.50
08/04/21	Marshall Glade, CPA	Review Jefferies model.	1.80	415.00	747.00
08/04/21	Marshall Glade, CPA	Analyze project weekly payments; develop plan to remain within budget.	0.80	415.00	332.00
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Make Whole calculation.	0.50	550.00	275.00
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	1.00	550.00	550.00
08/05/21	Mark Shapiro	Review of J. Aron and BP documents. Calls and emails concerning inventory pricing and value.	1.80	595.00	1,071.00
08/05/21	Dan Uitti, CPA	Review budget to actual files (wk 3).	1.50	350.00	525.00
08/05/21	Dan Uitti, CPA	Create variance of \$16 million and \$10 million budget.	1.00	350.00	350.00
08/05/21	Dan Uitti, CPA	Review budget to actual files (wk 1-2).	0.90	350.00	315.00
08/05/21	Dan Uitti, CPA	Review \$10 million 6 week budget with MG.	0.80	350.00	280.00
08/05/21	Dan Uitti, CPA	Call with Riveron McKenzie.	0.60	350.00	210.00
08/05/21	Karyn Kalita	Update call to review contract listing with CF and TL.	0.40	225.00	90.00
08/05/21	Marshall Glade, CPA	Analyze budget to actual variances.	1.20	415.00	498.00
08/05/21	Marshall Glade, CPA	Continue development of hibernation budget.	2.20	415.00	913.00
08/05/21	Marshall Glade, CPA	Reconcile hibernation budget to other scenarios.	2.20	415.00	913.00
08/05/21	Marshall Glade, CPA	Develop long term budget.	2.10	415.00	871.50
08/05/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	1.00	550.00	550.00
08/05/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Intermediation Agreement and analyze status.	1.50	550.00	825.00
08/05/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to amounts disputed under Commission Margin Sharing agreement.	1.00	550.00	550.00
08/05/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Update call to review contract listing with CF and KK.	0.40	350.00	140.00
08/06/21	Dan Uitti, CPA	Catalyst reclamation discussion.	0.20	350.00	70.00
08/06/21	Marshall Glade, CPA	Analysis of recoveries from J Aron financing agreement.	2.00	415.00	830.00
08/06/21	Marshall Glade, CPA	Review BP receivable calculation.	1.70	415.00	705.50
08/06/21	Marshall Glade, CPA	Analyze monetization efforts and potential recoveries from the catalyst.	1.10	415.00	456.50
08/06/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Intermediation Agreement and analyze status.	2.00	550.00	1,100.00
08/07/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to amounts disputed under Commission Margin Sharing agreement.	0.60	550.00	330.00
08/07/21	Scott Van Meter, JD, CPA, CIRA, CFF	Inventory liquidation call with BP. Follow-up calls and emails concerning same with Debtors, MG, MS and BH.	1.40	550.00	770.00
08/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	0.80	550.00	440.00
08/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Intermediation Agreement including Put Agreement and Side Agreement with BP.	2.80	550.00	1,540.00
08/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of hedging options.	1.50	550.00	825.00
08/09/21	Mark Shapiro	Update with management to discuss open bankruptcy matters.	1.10	595.00	654.50
08/09/21	Dan Uitti, CPA	Create week 4 budget to actual analysis.	1.80	350.00	630.00
08/09/21	Dan Uitti, CPA	Edit 12 week cash flow budget.	1.50	350.00	525.00
08/09/21	Dan Uitti, CPA	Edit 12 week cash flow budget per conversation with MS.	1.20	350.00	420.00
08/09/21	Dan Uitti, CPA	Edit week 4 budget to actual analysis.	0.70	350.00	245.00
08/09/21	Dan Uitti, CPA	Create 12 week cash flow budget.	0.50	350.00	175.00
08/10/21	Mark Shapiro	Update call with Debtors management.	1.00	595.00	595.00
08/10/21	Mark Shapiro	Review of and edits to weekly cash variance reporting.	0.40	595.00	238.00
08/10/21	Dan Uitti, CPA	Edit 12 week cash flow budget per conversation with MS.	0.50	350.00	175.00
08/10/21	Dan Uitti, CPA	Edit week 4 budget to actual analysis.	1.00	350.00	350.00
08/10/21	Dan Uitti, CPA	Edit 12 week cash flow budget per conversation with Company and MS.	2.00	350.00	700.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/10/21	Dan Uitti, CPA	Edit 12 week cash flow budget (v2) per direction from MS.	1.50	350.00	525.00
08/10/21	Dan Uitti, CPA	Edit 12 week cash flow budget per conversation with Company.	1.10	350.00	385.00
08/10/21	Frank Cottrell	Review and revisions to Debtors' budget variance reporting.	1.50	400.00	600.00
08/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to revising budget.	2.50	550.00	1,375.00
08/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to variance analysis and reporting.	0.50	550.00	275.00
08/11/21	Mark Shapiro	Update call with Debtor management.	0.80	595.00	476.00
08/11/21	Mark Shapiro	Coordination of weekly reporting requirements.	0.40	595.00	238.00
08/11/21	Dan Uitti, CPA	Edit 12 week cash flow budget (8.11 vf) per direction from MS.	1.40	350.00	490.00
08/11/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	1.20	550.00	660.00
08/11/21	Scott Van Meter, JD, CPA, CIRA, CFF	Update call with prepetition term lenders.	0.50	550.00	275.00
08/12/21	Mark Shapiro	Cash management and handling of vendor issues with CF, FC and TH.	1.30	595.00	773.50
08/12/21	Mark Shapiro	Update call with Debtor management.	0.50	595.00	297.50
08/12/21	Carol Fox, CPA, CIRA, CFE	Call CR to discuss contracts review.	0.80	450.00	360.00
08/12/21	Christina Reynolds	Review third-party contracts and create summary.	3.00	350.00	1,050.00
08/12/21	Christina Reynolds	Call C. Fox to discuss contracts review.	0.80	350.00	280.00
08/12/21	Christina Reynolds	Call F. Cottrell to discuss contracts review.	0.70	350.00	245.00
08/12/21	Dan Uitti, CPA	Comparison of v3 and v5 cash disbursements file.	0.80	350.00	280.00
08/12/21	Dan Uitti, CPA	Comparison of v3 and v4 cash disbursements file.	0.70	350.00	245.00
08/12/21	Frank Cottrell	Call CR to discuss contracts review.	0.70	400.00	280.00
08/12/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts with CF, FC & MS.	1.00	425.00	425.00
08/13/21	Tanya Anderson	Discussion to review and plan BP receivables with CF & FC.	0.60	350.00	210.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Review reconciliation of pre and post petition receivable from BP with TA and FC (0.6); review document production on the same (0.8).	1.40	450.00	630.00
08/13/21	Christina Reynolds	Call F. Cottrell to discuss contracts review.	0.50	350.00	175.00
08/13/21	Christina Reynolds	Review and summarize BP Liquidation Put Agreement and Tolling Agreement.	2.90	350.00	1,015.00
08/13/21	Christina Reynolds	Review and summarize BP Product Offtake Agreement.	2.30	350.00	805.00
08/13/21	Dan Uitti, CPA	Discussion and review of IT budgeted costs.	1.80	350.00	630.00
08/13/21	Dan Uitti, CPA	Review of expected week 2 cash disbursements file from JV (v1).	0.80	350.00	280.00
08/13/21	Frank Cottrell	Call CR to discuss contracts review.	0.50	400.00	200.00
08/13/21	Frank Cottrell	Discussion to review and plan BP receivables. Att: C. Fox, T. Anderson.	0.60	400.00	240.00
08/16/21	Tanya Anderson	BP review and analysis of contracts - Tolling Agreement and amendments build out of calculations model.	3.40	350.00	1,190.00
08/16/21	Tanya Anderson	BP review and analysis of contracts - Tolling Agreement and amendments.	2.00	350.00	700.00
08/16/21	Tanya Anderson	Call with CF to walk through tolling agreement calculation.	0.90	350.00	315.00
08/16/21	Carol Fox, CPA, CIRA, CFE	Read and review BP tolling agreement.	1.10	450.00	495.00
08/16/21	Carol Fox, CPA, CIRA, CFE	Discussion to review and plan BP receivable with TA.	0.90	450.00	405.00
08/16/21	Christina Reynolds	Prepare flowchart illustrating BP Tolling Agreement.	2.90	350.00	1,015.00
08/16/21	Christina Reynolds	Review and summarize BP agreements.	2.90	350.00	1,015.00
08/16/21	Christina Reynolds	Call with S. Van Meter and M. Thatcher to discuss tank storage capacity and shared services.	0.70	350.00	245.00
08/16/21	Dan Uitti, CPA	Create week 5 budget to actual analysis.	1.50	350.00	525.00
08/16/21	Dan Uitti, CPA	Create catalyst removal analysis file.	1.30	350.00	455.00
08/16/21	Dan Uitti, CPA	Catalyst removal discussion call with MS, TH, and SVM.	0.50	350.00	175.00
08/16/21	Dan Uitti, CPA	Edit 5 week budget to actual analysis.	0.50	350.00	175.00
08/16/21	Dan Uitti, CPA	Review of expected cash payments week 2 file (v2).	0.50	350.00	175.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updating budget.	0.80	550.00	440.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of shared services agreement with Terminals.	2.30	550.00	1,265.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of catalyst value.	2.00	550.00	1,100.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal update call to discuss outstanding workflow items.	0.90	550.00	495.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with R. Van Epps, Claro, to discuss analysis of insurance coverage related to February and May refinery incidents.	0.90	550.00	495.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with M. Magill and D. Given regarding catalyst recovery.	0.50	550.00	275.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal call to discuss shared services with CR and MT.	0.40	550.00	220.00
08/16/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	3.50	425.00	1,487.50
08/16/21	Michael Thatcher, CIRA	Attend internal status call with MS, CF, TH, SVM, FC and TA.	0.90	450.00	405.00
08/16/21	Michael Thatcher, CIRA	Begin review of shared services files as provided by SVM.	0.50	450.00	225.00
08/17/21	Tanya Anderson	BP file upload, review and analysis build out.	2.00	350.00	700.00
08/17/21	Tanya Anderson	BP analysis discussion with Management and CF.	0.90	350.00	315.00
08/17/21	Tanya Anderson	Request list and questions for client related to BP contracts analysis.	0.30	350.00	105.00
08/17/21	Carol Fox, CPA, CIRA, CFE	Teams call with TA and controller re: BP invoices practices and historical information (0.8); follow-up with the Debtors regarding amended agreements and ramp-up margin calculation (0.5).	1.30	450.00	585.00
08/17/21	Dan Uitti, CPA	Edit catalyst removal analysis file.	1.80	350.00	630.00
08/17/21	Dan Uitti, CPA	Review of catalyst removal file.	1.00	350.00	350.00
08/17/21	Dan Uitti, CPA	Review of expected cash payments week 2 file (v3).	0.50	350.00	175.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of BP Tolling Agreement and reservation of rights letter.	1.00	550.00	550.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of IT costs.	1.00	550.00	550.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of storage capacity at Terminals.	0.50	550.00	275.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of catalyst value and recovery.	0.50	550.00	275.00
08/17/21	Michael Thatcher, CIRA	Attend internal status call with MS, CF, FC, SVM and TA.	0.90	450.00	405.00
08/17/21	Michael Thatcher, CIRA	Continue review of 2018 shared services and TSA agreements between LTBR and LTBT.	0.90	450.00	405.00
08/17/21	Michael Thatcher, CIRA	Review storage tank capacity file provided by Debtor and analyze quantity and type of storage unit.	0.70	450.00	315.00
08/18/21	Mark Shapiro	Review of insurance matters with Claro and management.	0.60	595.00	357.00
08/18/21	Tanya Anderson	Review of analysis of management BP invoices.	1.70	350.00	595.00
08/18/21	Tanya Anderson	Call with CF, AT and management, to discuss BP contracts and process.	0.70	350.00	245.00
08/18/21	Tanya Anderson	Call with AP to walk through receivable analysis build up.	0.30	350.00	105.00
08/18/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with TA and the Debtor regarding calculation of ramp up margin.	0.60	450.00	270.00
08/18/21	Dan Uitti, CPA	Edit catalyst removal file.	1.70	350.00	595.00
08/18/21	Dan Uitti, CPA	Call with M Magill and D Cunningham and SVM, TH regarding catalyst marketing process and status.	0.20	350.00	70.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of catalyst value.	0.50	550.00	275.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal update call to discuss outstanding workflow items.	0.50	550.00	275.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review Terminals motion for administrative expense.	0.30	550.00	165.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with DU, TH and MM weekly inventory liquidation update.	0.20	550.00	110.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review correspondence regarding Turner Mason status.	0.20	550.00	110.00
08/18/21	Michael Thatcher, CIRA	Continue review of 2018 shared services and TSA agreements and analyze allocations.	1.10	450.00	495.00
08/18/21	Ashley Peal	Call with TA and Assist TA with review of BP invoices; Update schedule re same.	2.20	175.00	385.00
08/19/21	Dan Uitti, CPA	Edit catalyst removal file.	0.70	350.00	245.00
08/19/21	Dan Uitti, CPA	Review of historical budget to actuals.	1.50	350.00	525.00
08/19/21	Dan Uitti, CPA	Call with SVM to discuss BP receivable.	1.00	350.00	350.00
08/19/21	Dan Uitti, CPA	Analysis of PO file sent by JV.	1.00	350.00	350.00
08/19/21	Dan Uitti, CPA	Edit cash collateral file (version 8/19).	1.00	350.00	350.00
08/19/21	Dan Uitti, CPA	Review of expected cash payments week 2 file (version 4) and response from JV.	1.00	350.00	350.00
08/19/21	Dan Uitti, CPA	Internal call w/FC to review budget variances.	0.90	350.00	315.00
08/19/21	Dan Uitti, CPA	Review of expected cash payments week 2 file (version 4).	0.50	350.00	175.00
08/19/21	Dan Uitti, CPA	Review of expected cash payments week 2 file (version 5).	0.20	350.00	70.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/19/21	Frank Cottrell	Analysis of BP and J. Aron agreements w/ S. Van Meter.	2.30	400.00	920.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to BP inventory liquidation activity and reporting with FC.	2.30	550.00	1,265.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with SVM to discuss BP receivable.	1.00	550.00	550.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of settlement make whole calculation.	0.40	550.00	220.00
08/19/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	1.90	425.00	807.50
08/19/21	Michael Thatcher, CIRA	Review Exhibit E of shared services agreement and prepare summary of key services and allocation methods related thereto.	2.70	450.00	1,215.00
08/19/21	Michael Thatcher, CIRA	Analyze LTBT's motion (DE 435) to allow and compel payment of administrative expenses; analyze motion relative to shared services agreement.	2.20	450.00	990.00
08/20/21	Mark Shapiro	BP CMS agreement and amounts owed review with management and BR team.	0.50	595.00	297.50
08/20/21	Carol Fox, CPA, CIRA, CFE	Webex regarding BP CMS calculation.	0.60	450.00	270.00
08/20/21	Dan Uitti, CPA	Edit 12 week cash flow budget.	1.80	350.00	630.00
08/20/21	Dan Uitti, CPA	Edit cash collateral file (version 8/19).	1.80	350.00	630.00
08/20/21	Dan Uitti, CPA	Create 1099 calculation tab.	1.30	350.00	455.00
08/20/21	Dan Uitti, CPA	Edit 1099 calculations.	1.30	350.00	455.00
08/20/21	Dan Uitti, CPA	Review of 1099 data from JV.	1.00	350.00	350.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of shared services allocations.	1.70	550.00	935.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to BP CMS receivable analysis.	1.00	550.00	550.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to catalyst recovery.	1.00	550.00	550.00
08/20/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	2.40	425.00	1,020.00
08/20/21	Michael Thatcher, CIRA	Continue analysis of shared services agreement and accompany exhibits A-E; analyze fixed allocation vs. metered/non-metered services.	3.20	450.00	1,440.00
08/20/21	Michael Thatcher, CIRA	Finalize summary of shared services agreement exhibit E and send to SVM and MS to review/discussion.	1.40	450.00	630.00
08/20/21	Michael Thatcher, CIRA	Prepare list of questions related to shared services agreement to discuss with Debtor.	1.30	450.00	585.00
08/20/21	Michael Thatcher, CIRA	Attend internal planning and discussion call with SVM, CF, FC.	0.50	450.00	225.00
08/22/21	Dan Uitti, CPA	Review cash disbursements for week ending 8/20.	0.30	350.00	105.00
08/23/21	Tanya Anderson	BP invoice analysis of expenses - calculation related to final invoices.	2.50	350.00	875.00
08/23/21	Tanya Anderson	BP invoice analysis of expenses - calculation related to initial invoices.	2.50	350.00	875.00
08/23/21	Carol Fox, CPA, CIRA, CFE	Read and review contracts between the Debtors and BP related to the CMS true-up - in progress.	1.60	450.00	720.00
08/23/21	Dan Uitti, CPA	Edit 12 week cash flow budget.	0.50	350.00	175.00
08/23/21	Dan Uitti, CPA	Edit net collateral value calculation.	1.80	350.00	630.00
08/23/21	Dan Uitti, CPA	Create budget to actual analysis for week 6.	1.50	350.00	525.00
08/23/21	Dan Uitti, CPA	Edit budget to actual analysis for week 6.	0.20	350.00	70.00
08/23/21	Karyn Kalita	Prepare a list of unknown transactions from cash ledger for DD (0.9).	0.90	225.00	202.50
08/23/21	Karyn Kalita	Create a schedule of debtor identification, general ledger account, and bank account numbers (0.8).	0.80	225.00	180.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of shared services allocations.	1.50	550.00	825.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of Terminal Services Agreement.	2.50	550.00	1,375.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend call with SVM and A&M.	0.70	550.00	385.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to updated budget.	0.50	550.00	275.00
08/23/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	2.50	425.00	1,062.50
08/23/21	Michael Thatcher, CIRA	Review TSA and prepare summary of ancillary costs in addition to storage tank costs.	1.40	450.00	630.00
08/23/21	Michael Thatcher, CIRA	Attend call with SVM and A&M.	0.70	450.00	315.00
08/23/21	Michael Thatcher, CIRA	Review SS and TSA summaries in preparation for call with A&M.	0.50	450.00	225.00
08/23/21	Michael Thatcher, CIRA	Review DE 435 relative to review of SS and TSA agreements and correspond with SVM re: same.	0.40	450.00	180.00
08/23/21	Ashley Peal	Update BP invoice analysis with newly obtained BP invoice documents.	0.80	175.00	140.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/24/21	Tanya Anderson	Add independent calculations and assumptions to BP analysis of invoices.	3.00	350.00	1,050.00
08/24/21	Tanya Anderson	BP invoice analysis of expenses - summary schedules.	1.50	350.00	525.00
08/24/21	Tanya Anderson	BP invoice analysis of expenses - call with CF.	0.70	350.00	245.00
08/24/21	Tanya Anderson	BP invoice analysis of expenses - call with AP.	0.30	350.00	105.00
08/24/21	Carol Fox, CPA, CIRA, CFE	BP CMS invoice true-up - review expenses with TA.	0.70	450.00	315.00
08/24/21	Dan Uitti, CPA	Net collateral value call with Arena.	0.70	350.00	245.00
08/24/21	Dan Uitti, CPA	Review of expected cash payments week 7 file (v2).	0.50	350.00	175.00
08/24/21	Dan Uitti, CPA	Edit cash flow budget.	0.30	350.00	105.00
08/24/21	Karyn Kalita	Redact July 2020 bank statements (0.8).	0.80	225.00	180.00
08/24/21	Marshall Glade, CPA	Review projected weekly payments.	1.10	415.00	456.50
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal update call to discuss outstanding workflow items.	0.80	550.00	440.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of Terminal Services Agreement.	1.00	550.00	550.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend call with A&M team and MT to discuss allocation of shared services between LBT and LBR entities.	0.80	550.00	440.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend call with A&M team, MT and Debtor management to discuss transition services among LBT and LBR entities and BRAS.	0.70	550.00	385.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budget updates.	0.50	550.00	275.00
08/24/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	3.00	425.00	1,275.00
08/24/21	Tim Hannon	Review and analyze cash flow budget and verifying amounts.	3.20	425.00	1,360.00
08/24/21	Michael Thatcher, CIRA	Attend internal call with MS, SVM, TA and TH.	0.80	450.00	360.00
08/24/21	Michael Thatcher, CIRA	Attend call with A&M team and SVM to discuss allocation of shared services between LBT and LBR entities.	0.80	450.00	360.00
08/24/21	Michael Thatcher, CIRA	Perform further analysis of power and personnel (SS) costs relative to Debtors' July 2021 data as compiled by A&M.	0.70	450.00	315.00
08/24/21	Michael Thatcher, CIRA	Attend call with A&M team, SVM and Debtor management to discuss transition services among LBT and LBR entities and BRAS.	0.60	450.00	270.00
08/24/21	Michael Thatcher, CIRA	Prepare summary of notes resulting from calls with A&M re: transition services, TSA and shared services.	0.50	450.00	225.00
08/24/21	Michael Thatcher, CIRA	Coospond with SVM for A&M analyses and questions related thereto to be addressed.	0.40	450.00	180.00
08/24/21	Michael Thatcher, CIRA	Review mass movement analysis as prepared by C. Reynolds and analyze transfer fees incurred from product movement among tanks.	0.40	450.00	180.00
08/24/21	Michael Thatcher, CIRA	Review power and personnel analyses as provided by A&M in preparation for call.	0.40	450.00	180.00
08/24/21	Michael Thatcher, CIRA	Prepare correspondence to Debtor personnel re: follow-up items needed as result of internal call.	0.30	450.00	135.00
08/24/21	Michael Thatcher, CIRA	Review transition services document circulated by LBR senior management and the assignment of associated duties.	0.30	450.00	135.00
08/24/21	Ashley Peal	Conference call with TA re: BP invoice analysis (.3); Review BP invoice detail and update BP invoice analysis spreadsheet re: same (2.6).	2.90	175.00	507.50
08/25/21	Mark Shapiro	Review of LBT objection. Update with JP re: LBT Agreements.	1.40	595.00	833.00
08/25/21	Tanya Anderson	Add summary comparison analysis to BP agreement review.	1.90	350.00	665.00
08/25/21	Tanya Anderson	BP invoices updates to analysis.	1.80	350.00	630.00
08/25/21	Tanya Anderson	BP invoice analysis of expenses review - call with CF.	0.70	350.00	245.00
08/25/21	Tanya Anderson	BP invoice update analysis of expenses review - call with CF.	0.30	350.00	105.00
08/25/21	Tanya Anderson	Shared Services Agreement analysis as it relates to BP contracts.	0.20	350.00	70.00
08/25/21	Carol Fox, CPA, CIRA, CFE	BP CMS invoice true-up - review expenses with TA.	0.30	450.00	135.00
08/25/21	Carol Fox, CPA, CIRA, CFE	BP CMS invoice true-up - review expenses with TA.	0.70	450.00	315.00
08/25/21	Dan Uitti, CPA	Document budget assumptions.	2.30	350.00	805.00
08/25/21	Dan Uitti, CPA	Edit 1099 analysis per invoices received from DD.	1.90	350.00	665.00
08/25/21	Dan Uitti, CPA	Review and document budget assumptions with TH.	1.40	350.00	490.00
08/25/21	Dan Uitti, CPA	Review 1099 analysis and edit budget.	0.50	350.00	175.00

## B. Riley Advisory Services



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of net collateral value.	2.10	550.00	1,155.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of costs under Terminal Services Agreement.	1.60	550.00	880.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of shared services and employee transfers.	1.30	550.00	715.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of intercompany receivable.	0.50	550.00	275.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to preparation of budget assumption documentation.	0.50	550.00	275.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly inventory liquidation call.	0.50	550.00	275.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to hydrocarbon removal process.	0.40	550.00	220.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of BP CMS receivable.	0.30	550.00	165.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance coverage issues.	0.30	550.00	165.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with MT to discuss results of shared services invoice analysis.	0.10	550.00	55.00
08/25/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	3.20	425.00	1,360.00
08/25/21	Michael Thatcher, CIRA	Review shared services invoices for April - June 2021 and analyze net intercompany and due to/from amounts between LBT & LBR.	1.90	450.00	855.00
08/25/21	Michael Thatcher, CIRA	Review LBR transitional headcount to be onboarded to LBT (.4); analyze payroll and benefits cost of transition (.5); follow-up with A&M re: items of clarification (.2).	1.10	450.00	495.00
08/25/21	Michael Thatcher, CIRA	Analyze intercompany account activity between Debtor entities and Terminals.	0.90	450.00	405.00
08/25/21	Michael Thatcher, CIRA	Prepare list of questions related to shared services and storage tank fees and send to Debtors' staff (.4); analyze responses as provided by staff (.5).	0.90	450.00	405.00
08/25/21	Michael Thatcher, CIRA	Attend calls with Debtors' staff re: accounting-related matters.	0.60	450.00	270.00
08/25/21	Michael Thatcher, CIRA	Prepare summary analysis of key findings of shared services invoices and send to SVM and MS for review.	0.60	450.00	270.00
08/25/21	Michael Thatcher, CIRA	Correspond with SVM and CR and Debtor staff re: transfer fees associated with storage tank TSA.	0.50	450.00	225.00
08/25/21	Michael Thatcher, CIRA	Prepare correspondence to Debtor staff re: open items to be clarified.	0.40	450.00	180.00
08/25/21	Michael Thatcher, CIRA	Call with SVM to discuss results of shared services invoice analysis.	0.10	450.00	45.00
08/26/21	Tanya Anderson	BP analysis review and conclusions discussion with CF & SVM.	0.50	350.00	175.00
08/26/21	Tanya Anderson	BP analysis review and conclusions discussion with CF.	0.50	350.00	175.00
08/26/21	Dan Uitti, CPA	Edit 1099 analysis per invoices received from DD.	1.00	350.00	350.00
08/26/21	Dan Uitti, CPA	Review of expected cash payments week 7 file (v4).	1.00	350.00	350.00
08/26/21	Marshall Glade, CPA	Analyze updated cash flow projections and final budget assumptions.	2.00	415.00	830.00
08/26/21	Marshall Glade, CPA	Review email from J Kernan regarding updated liquidation assumptions.	1.30	415.00	539.50
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of shared services allocations.	1.90	550.00	1,045.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of BP CMS receivable.	1.50	550.00	825.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of hydrocarbon removal process and costs.	1.30	550.00	715.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of intercompany reconciliation.	1.20	550.00	660.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal planning and discussion call with MS, MT, CF, TA & TH	1.00	550.00	550.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to questions on budget.	0.80	550.00	440.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal call regarding analysis of BP CMS receivable.	0.50	550.00	275.00
08/26/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	2.50	425.00	1,062.50
08/26/21	Michael Thatcher, CIRA	Analyze electricity file to identify end users of July 2021 power production (1.3); prepare summary of findings to SVM and MS (.8).	1.80	450.00	810.00
08/26/21	Michael Thatcher, CIRA	Review tank lease invoices as provided by Debtor (.3); analyze invoices relative to TSA annex; compare inventory and pricing scheduled vs. charged/bbl and identify variances (.9).	1.20	450.00	540.00
08/26/21	Michael Thatcher, CIRA	Review intercompany receivable as provided by Debtor and forward to senior management to confirm net due to/from.	0.40	450.00	180.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/26/21	Michael Thatcher, CIRA	Call with SVM re: transition services call with A&M.	0.10	450.00	45.00
08/27/21	Carol Fox, CPA, CIRA, CFE	Review Stable Commercial Operations with MT, SVM and the Debtor.	0.40	450.00	180.00
08/27/21	Dan Uitti, CPA	Review of insurance costs and discussion with GM.	0.80	350.00	280.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of BP CMS receivable.	0.40	550.00	220.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal update call to discuss outstanding workflow items with B Riley Team.	1.20	550.00	660.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to propane purchase and butane sale.	0.80	550.00	440.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to status of inventory liquidation.	0.50	550.00	275.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Refinery and Terminals management and Alvarez to discuss transitional shared services agreement with Terminals.	0.50	550.00	275.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of tank capacity utilization.	0.40	550.00	220.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement with Terminals.	0.40	550.00	220.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance premium payments.	0.30	550.00	165.00
08/27/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	0.50	425.00	212.50
08/27/21	Michael Thatcher, CIRA	Attend internal call with TH, MS, TA, CF, FC & SVM.	1.20	450.00	540.00
08/27/21	Michael Thatcher, CIRA	Corespondence with MS and SVM re: included/non-included storage tank utilization based on Mass reports.	0.70	450.00	315.00
08/27/21	Michael Thatcher, CIRA	Analyze mass report tank utilization on historical and current basis.	0.60	450.00	270.00
08/27/21	Michael Thatcher, CIRA	Review shared services agreement in preparation for call with A&M.	0.50	450.00	225.00
08/28/21	Mark Shapiro	Handling of questions concerning collateral reporting and transition services.	1.20	595.00	714.00
08/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to propane purchase issue.	0.50	550.00	275.00
08/30/21	Tanya Anderson	BP invoice analysis of expenses - updates per review.	0.50	350.00	175.00
08/30/21	Tanya Anderson	BP analysis disputed amounts update call with CF.	0.30	350.00	105.00
08/30/21	Carol Fox, CPA, CIRA, CFE	Call with TA regarding payments received by the Debtors from BP.	0.30	450.00	135.00
08/30/21	Carol Fox, CPA, CIRA, CFE	Review BP CMS receivable from TA.	0.30	450.00	135.00
08/30/21	Dan Uitti, CPA	Create budget to actual analysis for week 7.	1.00	350.00	350.00
08/30/21	Dan Uitti, CPA	Edit budget to actual analysis for week 7.	0.80	350.00	280.00
08/30/21	Dan Uitti, CPA	Edit estimated product value analysis.	0.50	350.00	175.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal update call to discuss outstanding workflow items.	1.50	550.00	825.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement with Terminals.	1.20	550.00	660.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal call with F. Cottrell to discuss analysis of net collateral value and reporting.	0.80	550.00	440.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of various issues related to the J. Aron/BP Put Agreement.	0.60	550.00	330.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal call with M. Thatcher to discuss supply chain and transitional shared services agreement with Terminals.	0.50	550.00	275.00
08/30/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	0.30	425.00	127.50
08/30/21	Michael Thatcher, CIRA	Attend internal call with SVM, MS, TH, FC, CF and TA.	1.50	450.00	675.00
08/30/21	Michael Thatcher, CIRA	Call with A&M team and SVM to discuss transition services.	0.70	450.00	315.00
08/30/21	Michael Thatcher, CIRA	Call with SVM to discuss transition services.	0.50	450.00	225.00
08/30/21	Michael Thatcher, CIRA	Analyze shared service staff roster to be transitioned to LBT to determine functional area of expertise.	0.40	450.00	180.00
08/30/21	Michael Thatcher, CIRA	Correspond with J. Aulbach re: LBR/LBT ERP system.	0.10	450.00	45.00
08/31/21	Tanya Anderson	Planning call with management over go forward accounting and invoicing.	0.80	350.00	280.00
08/31/21	Tanya Anderson	Discuss BP analysis results with CF.	0.50	350.00	175.00
08/31/21	Carol Fox, CPA, CIRA, CFE	Discuss BP analysis results with TA.	0.50	450.00	225.00
08/31/21	Dan Uitti, CPA	Review of expected cash payments week 8 file (v2).	0.80	350.00	280.00
08/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of intercompany reconciliation.	2.60	550.00	1,430.00
08/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement with Terminals.	3.40	550.00	1,870.00
08/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of Tolling Agreement and other issues involving the BP CMS receivable.	1.70	550.00	935.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with S. Tompsett to discuss shared services agreement with Terminals.	0.80	550.00	440.00
08/31/21	Tim Hannon	Review and analyze cash flow budget including actual vs budget, weekly estimates and verifying amounts.	0.30	425.00	127.50
08/31/21	Michael Thatcher, CIRA	Attend internal call with SVM, MS, TH, FC, CF and TA.	0.70	450.00	315.00
08/31/21	Michael Thatcher, CIRA	Review LBR intercompany A/R and A/P files (.9); analyze net due to/from Debtor vs. non-Debtor affiliates (.6).	1.50	450.00	675.00
08/31/21	Michael Thatcher, CIRA	Prepare list of follow-up questions for ST and distribute to SVM and TH for comment.	0.90	450.00	405.00
08/31/21	Michael Thatcher, CIRA	Attend call with ST and SVM to discuss Accounting & Finance go-forward shared services.	0.70	450.00	315.00
08/31/21	Michael Thatcher, CIRA	Prepare responses to A&M questions re: TSA related items.	0.60	450.00	270.00
08/31/21	Michael Thatcher, CIRA	Analyze LBT receivables analysis as provided by Debtor.	0.50	450.00	225.00
08/31/21	Michael Thatcher, CIRA	Prepare correspondence to TA re: review of Intercompany analysis.	0.40	450.00	180.00
09/01/21	Tanya Anderson	Review of intercompany files	0.60	350.00	210.00
09/01/21	Dan Uitti, CPA	Review of expected cash payments week 8 file (v3) and analyzed/compared to final budget.	1.80	350.00	630.00
09/01/21	Dan Uitti, CPA	Review of expected cash payments week 8 file (v4) and analyzed/compared to final budget.	0.70	350.00	245.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement.	0.50	550.00	275.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBR management to discuss shared services allocations.	1.00	550.00	550.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to J. Aron/BP inventory liquidation status.	1.20	550.00	660.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to intercompany reconciliation.	0.30	550.00	165.00
09/01/21	Michael Thatcher, CIRA	Analyze correspondence from TA re: intercompany A/R and A/P reconciliations.	0.60	450.00	270.00
09/01/21	Michael Thatcher, CIRA	Prepare for transition services call with LBR management team.	0.50	450.00	225.00
09/01/21	Michael Thatcher, CIRA	Review cash management motion and correspond with re: same.	0.40	450.00	180.00
09/01/21	Michael Thatcher, CIRA	Correspond with MS and TL re: reporting of intercompany A/R and A/P on Debtors' Schedules.	0.20	450.00	90.00
09/02/21	Mark Shapiro	Review of issues concerning BP amounts owed.	0.40	595.00	238.00
09/02/21	Tanya Anderson	Update BP analysis with counsel feedback	0.50	350.00	175.00
09/02/21	Tanya Anderson	Asset compilation and analysis.	2.10	350.00	735.00
09/02/21	Tanya Anderson	BP update with CF.	1.10	350.00	385.00
09/02/21	Tanya Anderson	Discussion with TA over asset compilation and analysis.	0.30	350.00	105.00
09/02/21	Carol Fox, CPA, CIRA, CFE	Review BP CMS receivable analysis with TA.	0.90	450.00	405.00
09/02/21	Carol Fox, CPA, CIRA, CFE	Review Debtors' financial statements for J. Aron receivable (0.4); telephone conference TL re: the same (0.3).	0.70	450.00	315.00
09/02/21	Dan Uitti, CPA	Create historical cash activity database.	1.50	350.00	525.00
09/02/21	Dan Uitti, CPA	Review of expected cash payments week 8 file.	1.50	350.00	525.00
09/02/21	Dan Uitti, CPA	Review of expected cash payments week 8 file (v5) and analyzed/compared to final budget.	0.70	350.00	245.00
09/02/21	Michael Thatcher, CIRA	Continue review of A/R and A/P intercompany balances among debtor and non-debtor entities relative to support files provided by LBR accounting.	2.10	450.00	945.00
09/03/21	Tanya Anderson	Asset compilation and analysis	3.30	350.00	1,155.00
09/03/21	Tanya Anderson	Update BP analysis with counsel feedback	2.90	350.00	1,015.00
09/03/21	Tanya Anderson	Update BP analysis with ledger data	2.10	350.00	735.00
09/03/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with MT and counsel regarding the intercompany receivables/payables.	1.30	450.00	585.00
09/03/21	Carol Fox, CPA, CIRA, CFE	Prepare for (0.6) and attend Teams meeting with TA and the treasurer for the Debtor re: the CMS disputed items (0.6).	1.20	450.00	540.00
09/03/21	Carol Fox, CPA, CIRA, CFE	Prepare schedule of categories of disputed CMS items and transmit to counsel for review.	0.60	450.00	270.00
09/03/21	Dan Uitti, CPA	Edit week 8 cash activity analysis.	0.80	350.00	280.00
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review correspondence regarding cancellation of waste water treatment contract.	0.30	550.00	165.00
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review correspondence regarding PWP request for information.	0.30	550.00	165.00
09/05/21	Carol Fox, CPA, CIRA, CFE	Review and edit BP CMS calculation.	3.60	450.00	1,620.00
09/07/21	Tanya Anderson	Assets listing and analysis	3.50	350.00	1,225.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/07/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding Citibank LOC (0.6); follow-up with the Debtors for supporting documentation (0.3)	0.90	450.00	405.00
09/07/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding UOP licenses.	0.50	450.00	225.00
09/07/21	Dan Uitti, CPA	Create budget to actual analysis for week 8.	2.30	350.00	805.00
09/07/21	Dan Uitti, CPA	Edit budget to actual analysis for week 8.	1.30	350.00	455.00
09/07/21	Marshall Glade, CPA	Analyze BP CMS reimbursement calculation	1.90	415.00	788.50
09/08/21	Mark Shapiro	Calls and emails concerning LBT services agreements. Internal BR meeting to discuss case open issues.	2.20	595.00	1,309.00
09/08/21	Dan Uitti, CPA	Update historical cash activity database.	0.80	350.00	280.00
09/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement with LBT.	3.20	550.00	1,760.00
09/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to inventory liquidation status.	0.50	550.00	275.00
09/09/21	Mark Shapiro	Review of and comments/edits to revised extended cash budget. Handling of calls and emails concerning same. Distribution of budget to interested parties.	2.70	595.00	1,606.50
09/09/21	Tanya Anderson	Updates to BP analysis	2.70	350.00	945.00
09/09/21	Tanya Anderson	BP discussion with CF	1.00	350.00	350.00
09/09/21	Carol Fox, CPA, CIRA, CFE	Review BP CMS receivable analysis with TA.	0.90	450.00	405.00
09/09/21	Carol Fox, CPA, CIRA, CFE	Review CMS final invoices received from the Treasurer of the Debtor.	0.80	450.00	360.00
09/09/21	Dan Uitti, CPA	Create 13 week 9.9 budget.	2.30	350.00	805.00
09/09/21	Dan Uitti, CPA	Edit 13 week 9.9 budget.	2.30	350.00	805.00
09/09/21	Marshall Glade, CPA	Expand cash flow analysis to match revised milestone proposal	2.30	415.00	954.50
09/09/21	Marshall Glade, CPA	Analyze shared services proposal	1.70	415.00	705.50
09/09/21	Marshall Glade, CPA	Update assumptions tab in cash flow file	1.10	415.00	456.50
09/09/21	Marshall Glade, CPA	Analyze updated weekly payments provided by J. Vanderwel	0.70	415.00	290.50
09/09/21	Marshall Glade, CPA	Finalize cash flow file (including footnotes) for disbursement to interested parties	0.60	415.00	249.00
09/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement with LBT.	4.00	550.00	2,200.00
09/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to extension of case milestones and updates to budget.	2.80	550.00	1,540.00
09/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to data retention issues.	0.50	550.00	275.00
09/10/21	Mark Shapiro	Calls with management, BR, LBT and A&M concerning transition services and cost allocations.	3.30	595.00	1,963.50
09/10/21	Tanya Anderson	Updates to BP analysis	0.30	350.00	105.00
09/10/21	Tanya Anderson	Add July invoicing and updated disputes to BP analysis	0.30	350.00	105.00
09/10/21	Carol Fox, CPA, CIRA, CFE	Finalize CMS invoice analysis through 06/30/21 and transmit to MS.	1.60	450.00	720.00
09/10/21	Dan Uitti, CPA	Shared services analysis.	2.00	350.00	700.00
09/10/21	Dan Uitti, CPA	Split cash disbursements into LBR and shared services.	1.90	350.00	665.00
09/10/21	Dan Uitti, CPA	Treasury management call.	0.80	350.00	280.00
09/10/21	Dan Uitti, CPA	Call to discuss shared services split.	0.50	350.00	175.00
09/10/21	Marshall Glade, CPA	Identify and analyze shared services included in cash flow budgets	2.20	415.00	913.00
09/10/21	Marshall Glade, CPA	Allocate budgeted amounts to shared services categories in TSA analysis provided by J Reinker	1.80	415.00	747.00
09/10/21	Marshall Glade, CPA	Call with PWP	0.40	415.00	166.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to transitional shared services agreement.	1.50	550.00	825.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBR management to discuss shared services allocations.	1.30	550.00	715.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBT and LBR management and FA's to discuss shared services allocations.	1.00	550.00	550.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to sale of excess materials and parts.	0.60	550.00	330.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to questions raised regarding the Hovensa Environmental Response Trust.	0.50	550.00	275.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with M. Glade and M. Thatcher to discuss shared services and correlation with budget.	0.50	550.00	275.00
09/10/21	Michael Thatcher, CIRA	Review current version of 13-week budget.	0.30	450.00	135.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/13/21	Mark Shapiro	Review of revised budget with LBT advisors. Handling of calls and emails concerning revised budget in addition to transition services and cost allocations. Internal BR call to review open case matters.	2.80	595.00	1,666.00
09/13/21	Dan Uitti, CPA	Edit LBR and shared services cash disbursements analysis.	1.30	350.00	455.00
09/13/21	Dan Uitti, CPA	Create budget to actual analysis for week 9.	2.00	350.00	700.00
09/13/21	Dan Uitti, CPA	Edit budget to actual analysis for week 9.	1.00	350.00	350.00
09/13/21	Dan Uitti, CPA	Update historical cash activity database.	0.30	350.00	105.00
09/13/21	Dan Uitti, CPA	Edit cash management process transition file.	0.30	350.00	105.00
09/13/21	Marshall Glade, CPA	Update shared services and LBR only budget expense analysis	2.30	415.00	954.50
09/13/21	Marshall Glade, CPA	Review and finalize comparison of budget to actuals	1.60	415.00	664.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	0.80	550.00	440.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to power allocation analysis.	1.20	550.00	660.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to issues raised regarding sale of excess materials.	0.50	550.00	275.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to issues raised regarding insurance coverage.	0.30	550.00	165.00
09/13/21	Michael Thatcher, CIRA	Review power usage presentation and analysis as prepared by A&M.	0.90	450.00	405.00
09/13/21	Michael Thatcher, CIRA	Review disbursement detail of 13-week budget as distributed by MG.	0.70	450.00	315.00
09/13/21	Jeanne Aulbach	Initial login to SAP. begin review of data. Request additional authorization for review of GL.	3.00	395.00	1,185.00
09/14/21	Mark Shapiro	Call with A&M and BR to review transition services agreement. Call to review required legal support. Internal call to review open bankruptcy case matters.	2.60	595.00	1,547.00
09/14/21	Dan Uitti, CPA	Edit LBR and shared services cash disbursements analysis.	2.30	350.00	805.00
09/14/21	Dan Uitti, CPA	Edit week 10 budget to actual template.	2.30	350.00	805.00
09/14/21	Dan Uitti, CPA	Detail changes from 8.26 to 9.14 budget.	1.00	350.00	350.00
09/14/21	Dan Uitti, CPA	TSA shared services call with MG, SVM, and MT.	0.50	350.00	175.00
09/14/21	Marshall Glade, CPA	Continue analysis of shared service expenses and LBR only expenses	2.10	415.00	871.50
09/14/21	Marshall Glade, CPA	Reconcile updates to cash flow budget from the prior version	1.40	415.00	581.00
09/14/21	Marshall Glade, CPA	Call regarding Claro findings	1.00	415.00	415.00
09/14/21	Marshall Glade, CPA	Team call to discuss shared services proposals	1.00	415.00	415.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	0.50	550.00	275.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with M. Thatcher re IT costs.	0.50	550.00	275.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Neil Morgan re shared services.	0.50	550.00	275.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal team call regarding updating budget.	0.50	550.00	275.00
09/14/21	Michael Thatcher, CIRA	Review A&M Power Usage presentation in preparation for call with NM.	0.60	450.00	270.00
09/14/21	Michael Thatcher, CIRA	Call with MG, DU and SVM to discuss 13-week forecast.	0.50	450.00	225.00
09/14/21	Michael Thatcher, CIRA	Prepare summary of call with NM and forward to MS and SVM.	0.50	450.00	225.00
09/14/21	Michael Thatcher, CIRA	Call with NM to discuss Pinnacle contract.	0.30	450.00	135.00
09/15/21	Mark Shapiro	Update call with BR team to review bankruptcy case matters and transition issues. Calls and emails concerning transition services and receivable amounts.	2.70	595.00	1,606.50
09/15/21	Dan Uitti, CPA	Edit LBR and shared services cash disbursements analysis.	0.50	350.00	175.00
09/15/21	Dan Uitti, CPA	Analyze post-petition pinnacle shared services invoices.	2.30	350.00	805.00
09/15/21	Dan Uitti, CPA	Analyze pre-petition pinnacle shared services invoices.	0.90	350.00	315.00
09/15/21	Dan Uitti, CPA	TSA shared services call with MG, SVM, and MT.	0.80	350.00	280.00
09/15/21	Dan Uitti, CPA	LBR TSA IT call with AM.	0.50	350.00	175.00
09/15/21	Marshall Glade, CPA	Continue analysis of LBR only and share service expenses	2.40	415.00	996.00
09/15/21	Marshall Glade, CPA	Internal shared services call	0.80	415.00	332.00
09/15/21	Marshall Glade, CPA	Review and analyze Pinnacle invoices	0.80	415.00	332.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	1.00	550.00	550.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Turner Mason report.	1.00	550.00	550.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Internal call to discuss reconciliation of budget to shared services agreement.	0.90	550.00	495.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to IT access and number of users.	0.50	550.00	275.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with G. Barton re status update and Turner Mason report.	0.50	550.00	275.00
09/15/21	Michael Thatcher, CIRA	Review A/R support schedules for each Debtor (.8); prepare summary of intercompany amounts due from LBT (.4); call with CF to confirm amounts (.1).	1.30	450.00	585.00
09/15/21	Michael Thatcher, CIRA	Analyze correspondence from FC re: fuel consumption required for power generation (.3); discuss same with SVM (.6).	0.90	450.00	405.00
09/15/21	Michael Thatcher, CIRA	Call with MG, DU and SVM to discuss shared services portion of 13-week budget.	0.50	450.00	225.00
09/15/21	Michael Thatcher, CIRA	Correspond with Counsel re: LBT/LBR entities' IT structure.	0.40	450.00	180.00
09/15/21	Michael Thatcher, CIRA	Prepare correspondence to JP re: intercompany amounts owed by LBT to Debtors.	0.40	450.00	180.00
09/15/21	Michael Thatcher, CIRA	Correspond with Counsel re: LBT intercompany receivable	0.30	450.00	135.00
09/15/21	Michael Thatcher, CIRA	Research LBR files re: LBT intercompany receivable.	1.80	450.00	810.00
09/16/21	Mark Shapiro	Review of J. Aron Settlement estimates. Handling of emails concerning same.	0.30	595.00	178.50
09/16/21	Dan Uitti, CPA	Edit LBR and shared services cash disbursements analysis.	2.30	350.00	805.00
09/16/21	Dan Uitti, CPA	Edit week 10 budget to actual template.	1.80	350.00	630.00
09/16/21	Dan Uitti, CPA	Prepare cash receipt detail for week 1-9 for FC.	0.30	350.00	105.00
09/16/21	Frank Cottrell	Analysis of facility power consumption.	3.30	400.00	1,320.00
09/16/21	Marshall Glade, CPA	Analyze proposed payments; schedule amounts in cash flow budget categories	1.30	415.00	539.50
09/16/21	Marshall Glade, CPA	Internal update call regarding shared services, sale process, treasury function and BP receivable	0.80	415.00	332.00
09/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	3.10	550.00	1,705.00
09/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to power generation questions.	1.20	550.00	660.00
09/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to IT access budgeting.	0.60	550.00	330.00
09/16/21	Michael Thatcher, CIRA	Analyze fuel cost per kWh generation (.4); correspond with FC and SVM re: same (.3).	0.70	450.00	315.00
09/16/21	Michael Thatcher, CIRA	Review fuel comparison chart as provided by FC (.3) and analyze pros/Consultation of fuel type (.3).	0.60	450.00	270.00
09/16/21	Michael Thatcher, CIRA	Call with SVM to discuss additional research related to fuel/power needs of LBR.	0.50	450.00	225.00
09/16/21	Michael Thatcher, CIRA	Call with SVM to discuss LBR fuel and power needs	0.30	450.00	135.00
09/16/21	Jeanne Aulbach	Access SAP, review data, document questions and issues.	4.00	395.00	1,580.00
09/17/21	Dan Uitti, CPA	Edit LBR and shared services cash disbursements analysis.	1.00	350.00	350.00
09/17/21	Dan Uitti, CPA	Edit week 10 budget to actual template (v5).	1.00	350.00	350.00
09/17/21	Frank Cottrell	Analysis of facility power consumption.	1.30	400.00	520.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement.	1.70	550.00	935.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to vehicle fleet listing.	1.00	550.00	550.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to IT access issues and number of users.	0.50	550.00	275.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review July BP CMS Invoice.	0.50	550.00	275.00
09/17/21	Michael Thatcher, CIRA	Forward list of proposed LBR and contractor staff to QL and correspond with same re: IT needs of those listed.	0.30	450.00	135.00
09/17/21	Jeanne Aulbach	Work with D. Dunbar to access additional information in SAP.	3.00	395.00	1,185.00
09/18/21	Frank Cottrell	Analysis of facility power consumption.	0.80	400.00	320.00
09/20/21	Mark Shapiro	Internal BR update meeting. Analysis of BP Receivable amounts.	2.10	595.00	1,249.50
09/20/21	Frank Cottrell	Analysis of facility power consumption.	1.80	400.00	720.00
09/20/21	Marshall Glade, CPA	Analyze weekly cash flows and compare to budget	2.50	415.00	1,037.50
09/20/21	Marshall Glade, CPA	Continue analysis of shared services; reconcile to various draft budgets	2.10	415.00	871.50
09/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Transition Shared Services Agreement, including analysis of power management, fuel cost and allocations.	2.70	550.00	1,485.00
09/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to BP CMS invoice for July 2021	0.50	550.00	275.00
09/21/21	Mark Shapiro	Internal meeting with BR team to review case matters.	0.90	595.00	535.50
09/21/21	Tanya Anderson	Adjust BP analysis to reflect Feb 22 cut off date.	1.90	350.00	665.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/21/21	Tanya Anderson	Asset listing updates.	0.20	350.00	70.00
09/21/21	Frank Cottrell	Analysis of latest payroll.	1.60	400.00	640.00
09/21/21	Marshall Glade, CPA	Extend budget through end of January	2.40	415.00	996.00
09/21/21	Marshall Glade, CPA	Finalize budget to actual variance analysis	1.80	415.00	747.00
09/21/21	Marshall Glade, CPA	Investigate budget to actual variances for week 10	1.20	415.00	498.00
09/21/21	Marshall Glade, CPA	Update payroll numbers included in extended budget	0.60	415.00	249.00
09/21/21	Marshall Glade, CPA	Update professional fee estimates	0.50	415.00	207.50
09/21/21	Marshall Glade, CPA	Update insurance estimates in extended budget; draft email to G. Morrow	0.40	415.00	166.00
09/21/21	Marshall Glade, CPA	Review updated proposed payments	0.30	415.00	124.50
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Transition Shared Services Agreement, including allocation of Pinnacle contract services, access to IT systems and related costs.	1.40	550.00	770.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting for retained employees and contractors.	0.60	550.00	330.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to BP CMS invoice for July and August 2021	0.40	550.00	220.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to insurance matters.	0.30	550.00	165.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review listing of vehicle fleet; Correspondence with management regarding use, maintenance and other matters.	0.30	550.00	165.00
09/21/21	Michael Thatcher, CIRA	Review A&M TSA file (.4); analyze allocated costs relative to budget (.3).	0.70	450.00	315.00
09/21/21	Michael Thatcher, CIRA	Review staff count analysis including LBR employees, LBR-1099 contractors and Pinnacle contractors (.3); analyze IT access and associated cost (.1).	0.40	450.00	180.00
09/21/21	Michael Thatcher, CIRA	Analyze fleet file as provided by NM to identify vehicles listed as "reassignment" (.2); correspond with MS re: reassignments (.1).	0.30	450.00	135.00
09/22/21	Mark Shapiro	Internal planning and discussion call with MT, FC, MG, TA, SVM, and MS.	0.70	595.00	416.50
09/22/21	Marshall Glade, CPA	Update cash flow budget to incorporate various edits proposed by M Shapiro	2.30	415.00	954.50
09/22/21	Marshall Glade, CPA	Update DIP Lender amounts in the cash flow budget through January 2022	1.70	415.00	705.50
09/22/21	Marshall Glade, CPA	Update payroll and 1099 estimates in budget	1.30	415.00	539.50
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Shared Services Agreement including analysis of housing costs and water allocations.	1.80	550.00	990.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of vehicle fleet, including correspondence with Neil Morgan.	1.00	550.00	550.00
09/22/21	Michael Thatcher, CIRA	Correspond with MS and SVM re: TSA IT needs and cost calculation associated with cottage rent allocation.	0.40	450.00	180.00
09/22/21	Michael Thatcher, CIRA	Correspond with A&M re: cottage costs.	0.20	450.00	90.00
09/23/21	Mark Shapiro	Internal planning and discussion call with MT, FC, SVM, TA and MS.	0.60	595.00	357.00
09/23/21	Marshall Glade, CPA	Finalize DRAFT budget extended to end of January 2022	2.60	415.00	1,079.00
09/23/21	Marshall Glade, CPA	Analyze weekly payments	1.20	415.00	498.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Transition Shared Services Agreement, including analysis of cottage costs and IT cost allocation.	1.50	550.00	825.00
09/23/21	Michael Thatcher, CIRA	Call with SVM to discuss go-forward IT needs and cottage cost calculation	0.40	450.00	180.00
09/23/21	Michael Thatcher, CIRA	Review IT file related to staffing access to software.	0.40	450.00	180.00
09/23/21	Michael Thatcher, CIRA	Analyze direct and indirect cottage costs calculation as provided by A&M.	0.30	450.00	135.00
09/23/21	Michael Thatcher, CIRA	Prepare correspondence to A&M re: IT and cottage needs.	0.30	450.00	135.00
09/23/21	Michael Thatcher, CIRA	Correspond with JA and SH re: imaging of SAP G/L.	0.20	450.00	90.00
09/24/21	Mark Shapiro	Internal planning and discussion call with MT, FC, MG, and MS.	0.80	595.00	476.00
09/24/21	Frank Cottrell	Analysis of facility power consumption.	1.60	400.00	640.00
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review first draft of and comment on amended shared services agreement.	1.00	550.00	550.00
09/24/21	Michael Thatcher, CIRA	Review draft amended SSA and Exhibit E and compare to original.	0.90	450.00	405.00
09/24/21	Michael Thatcher, CIRA	Review IT infrastructure inventory file and forward to MS and SVM for comment.	0.40	450.00	180.00
09/24/21	Michael Thatcher, CIRA	Prepare correspondence to SVM and MS re: comments to draft amended SSA.	0.30	450.00	135.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/24/21	Nicole Lopez	Overview with Marshall and Reviewing Declaration	1.20	350.00	420.00
09/27/21	Tanya Anderson	BP analysis updates for July and August invoices.	0.90	350.00	315.00
09/27/21	Carol Fox, CPA, CIRA, CFE	Review and edit BP CMS calculation.	3.40	450.00	1,530.00
09/27/21	Dan Uitti, CPA	Create week 11 budget to actual analysis.	1.80	350.00	630.00
09/27/21	Marshall Glade, CPA	Continue analysis of shared services and review of draft TSA	2.30	415.00	954.50
09/27/21	Marshall Glade, CPA	Analyze BP reimbursement invoices	0.80	415.00	332.00
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to draft amendments to shared services agreement and markups from Alvarez team.	2.50	550.00	1,375.00
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to ongoing IT needs, including number of users, required systems and costs.	1.50	550.00	825.00
09/27/21	Michael Thatcher, CIRA	Call with IT consultant and SVM to discuss data retention needs.	0.50	450.00	225.00
09/28/21	Mark Shapiro	Internal planning and discussion call with MT, FC, MG, MS, and TA.	0.80	595.00	476.00
09/28/21	Mark Shapiro	Review and analysis of amounts due from BP and J. Aron. Handling of emails and calls concerning same.	0.90	595.00	535.50
09/28/21	Marshall Glade, CPA	Review and finalize budget to actual results	2.00	415.00	830.00
09/28/21	Marshall Glade, CPA	Call with Claro regarding status of information requests needed to pursue recoveries	1.00	415.00	415.00
09/28/21	Marshall Glade, CPA	Team discussions regarding shared services responses	1.00	415.00	415.00
09/28/21	Marshall Glade, CPA	Analyze water allocation and IT allocations for shared services	0.80	415.00	332.00
09/28/21	Marshall Glade, CPA	Follow up regarding accounting access	0.40	415.00	166.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Claro team regarding status of insurance recoveries.	1.00	550.00	550.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Neil Morgan to discuss various categories of the shared services agreement.	1.00	550.00	550.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and analysis of vehicle listings and allocations.	0.80	550.00	440.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with M. Glade regarding amendments to shared services agreement.	0.60	550.00	330.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to J. Aron and BP Intermediation settlement.	0.50	550.00	275.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services analyses.	0.50	550.00	275.00
09/28/21	Michael Thatcher, CIRA	Review red-lined edits to TSA (1.1); correspond with SVM re: same (.3).	1.40	450.00	630.00
09/28/21	Michael Thatcher, CIRA	Review fleet tracker file to determine ownership (.3); forward to SVM at A&M's request (.1).	0.40	450.00	180.00
09/28/21	Michael Thatcher, CIRA	Prepare IT-related notes to be discussed on team call.	0.30	450.00	135.00
09/28/21	Michael Thatcher, CIRA	Review IT consultant's request list to be utilized to determine engagement scope.	0.30	450.00	135.00
09/28/21	Nicole Lopez	Gaining access to SAP/Blackline	0.70	350.00	245.00
09/28/21	Nicole Lopez	Gaining access to SAP/Blackline	1.30	350.00	455.00
09/28/21	Nicole Lopez	Discussion with Marshall	0.50	350.00	175.00
09/29/21	Mark Shapiro	Internal planning and discussion call with MT, FC, MG, MS, and SVM.	0.40	595.00	238.00
09/29/21	Carol Fox, CPA, CIRA, CFE	Plan analysis of BP disputed items (0.8); discuss with KK (0.5).	1.30	450.00	585.00
09/29/21	Dan Uitti, CPA	Analyze insurance costs.	0.70	350.00	245.00
09/29/21	Karyn Kalita	Compile disputed item detail for BP Analysis (0.6).	0.60	225.00	135.00
09/29/21	Karyn Kalita	Phone call with CF re: BP Analysis (0.6)	0.60	225.00	135.00
09/29/21	Marshall Glade, CPA	Review payment mechanisms related to BP CMS agreement	0.70	415.00	290.50
09/29/21	Marshall Glade, CPA	Weekly call with Term Lenders	0.50	415.00	207.50
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to inventory liquidation including call with BP.	1.50	550.00	825.00
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Continue analysis of shared services agreement.	1.00	550.00	550.00
09/30/21	Mark Shapiro	Internal planning and discussion call with MT, FC, MS, and SVM.	0.40	595.00	238.00
09/30/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: resolution of outstanding CMS invoices	0.20	450.00	90.00
09/30/21	Karyn Kalita	Prepare disputed item detail for Other Variable Costs (0.9).	0.90	225.00	202.50
09/30/21	Karyn Kalita	Prepare disputed item detail for Containment Costs (0.7).	0.70	225.00	157.50
09/30/21	Karyn Kalita	Prepare summary of disputed items for Storage (0.4).	0.40	225.00	90.00
09/30/21	Karyn Kalita	Compile disputed item detail for BP Analysis (1.6).	1.60	225.00	360.00
09/30/21	Karyn Kalita	Prepare disputed item detail for Storage costs (0.3).	0.30	225.00	67.50
09/30/21	Karyn Kalita	Prepare disputed item detail for Lab costs (0.2).	0.20	225.00	45.00

## B. Riley Advisory Services



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/30/21	Karyn Kalita	Prepare summary of disputed items for Containment Costs (0.7).	0.70	225.00	157.50
09/30/21	Karyn Kalita	Prepare summary of disputed items for Other Variable Costs (0.8).	0.80	225.00	180.00
09/30/21	Karyn Kalita	Prepare summary of disputed items for Lab (0.6).	0.60	225.00	135.00
09/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to shared services agreement, including IT access, data retention and summary of costs.	1.50	550.00	825.00
09/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review updated analysis of IT costs related to shared services agreement.	0.50	550.00	275.00
09/30/21	Michael Thatcher, CIRA	Correspond with SB and QL re: IT requests requiring answers for data retention purposes.	0.30	450.00	135.00
09/30/21	Michael Thatcher, CIRA	Correspond with NM and SVM re: changes to IT requirements.	0.20	450.00	90.00
09/30/21	Michael Thatcher, CIRA	Prepare summary of user and cost counts by IT need based on assumptions (1.1); forward to MS and SVM for review (.2).	1.30	450.00	585.00
<b>Business Operations</b>					
07/13/21	Marshall Glade, CPA	On-site; Facility tour continued.	1.50	415.00	622.50
07/13/21	Thomas Popovic	Overall plan development and coordination with Mike MaGill and Neil Morgan of Limetree Bay Refinery.	1.20	350.00	420.00
07/14/21	Marshall Glade, CPA	Review issues associated with inventory liquidation volumes.	0.30	415.00	124.50
07/15/21	Marshall Glade, CPA	Research payroll variance issue.	0.30	415.00	124.50
07/16/21	Mark Shapiro	Handling of vendor and employee issues.	1.30	595.00	773.50
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to opening escrow account for utility deposits.	0.60	550.00	330.00
07/19/21	Christina Reynolds	Review Mass Balance Summary Reports.	2.70	350.00	945.00
07/19/21	Marshall Glade, CPA	Update call with lenders.	0.40	415.00	166.00
07/19/21	Marshall Glade, CPA	Analyze IT vendor explanations.	1.20	415.00	498.00
07/20/21	Marshall Glade, CPA	Review manpower and cost report.	0.40	415.00	166.00
07/20/21	Marshall Glade, CPA	Analyze UHC invoices and related timing.	0.30	415.00	124.50
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to daily and weekly mass balance reporting.	1.00	550.00	550.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to 1099 employee payments and expense reimbursements.	0.60	550.00	330.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to issues regarding return of equipment and inventory.	0.70	550.00	385.00
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to critical vendors including correspondence with/regarding NIS, Excel and Vivot and review of vendor audits.	2.50	550.00	1,375.00
07/21/21	Marshall Glade, CPA	Research 1099 employees and expense payments.	0.30	415.00	124.50
07/21/21	Marshall Glade, CPA	Call with Quincy regarding IT software expenses.	1.00	415.00	415.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with prepetition lenders.	1.00	550.00	550.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of mass balance reports and inventory movements.	0.40	550.00	220.00
07/22/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
07/22/21	Marshall Glade, CPA	Review purchase orders submitted by various company personnel related to Pinnacle and other projects.	0.70	415.00	290.50
07/22/21	Marshall Glade, CPA	Review waste water updates.	0.40	415.00	166.00
07/22/21	Marshall Glade, CPA	Analyze the company's J. Aron inventory tracking sheet.	1.20	415.00	498.00
07/23/21	Mark Shapiro	Handling of vendor issues with Debtor.	1.30	595.00	773.50
07/23/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status update call with Perella.	0.80	550.00	440.00
07/26/21	Mark Shapiro	Handling of vendor claim and payment issues. Review of inventory broker contracts.	1.20	595.00	714.00
07/26/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
07/27/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
07/28/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status update call with Perella.	0.50	550.00	275.00
07/29/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with prepetition lenders.	1.00	550.00	550.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/30/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/02/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
08/03/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/04/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/05/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/06/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/06/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/09/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
08/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.50	550.00	275.00
08/10/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/11/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/11/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to inventory and Mass Balance reporting.	1.30	550.00	715.00
08/12/21	Frank Cottrell	Analysis of mass balance report.	2.50	400.00	1,000.00
08/12/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Review DACA and associated fees.	0.30	450.00	135.00
08/13/21	Christina Reynolds	Review and summarize BP Feedstock Supply Agreement.	2.30	350.00	805.00
08/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting issues.	0.50	550.00	275.00
08/16/21	Mark Shapiro	Coordination of documents and approvals for new bank account openings. Review and execution of bank documents. Handling of vendor matters and BP communications.	1.70	595.00	1,011.50
08/16/21	Mark Shapiro	Update call with BR team re: catalyst bid process. Insurance review.	0.90	595.00	535.50
08/16/21	Frank Cottrell	Internal transfer of data and notes related to catalyst inventory.	0.90	400.00	360.00
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/16/21	Tim Hannon	Call with MS, SVM, DU to discuss management's analysis of catalyst available for sale.	0.60	425.00	255.00
08/16/21	Michael Thatcher, CIRA	Attend call with SVM and CR re: shared services and storage tank issue (.7); review notes in preparation for call (.4).	1.10	450.00	495.00
08/17/21	Carol Fox, CPA, CIRA, CFE	Follow-up correspondence with East West Bank regarding establishment of Depository and Adequate Assurance accounts (0.4); obtain signature cards and circulate to signers (0.3); related emails with the Debtors regarding newly established accounts (0.5).	1.20	450.00	540.00
08/17/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.70	350.00	245.00
08/17/21	Christina Reynolds	Analyze storage tank capacity and compare to inventory.	3.00	350.00	1,050.00
08/17/21	Christina Reynolds	Review Shared Services Agreement and allocations.	3.00	350.00	1,050.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.20	550.00	110.00
08/18/21	Carol Fox, CPA, CIRA, CFE	Review Intermediation workbook provided by the Debtor.	0.70	450.00	315.00
08/18/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/18/21	Christina Reynolds	Analyze storage tank capacity and compare to inventory.	2.50	350.00	875.00
08/18/21	Frank Cottrell	Client documents - file administration.	1.00	400.00	400.00
08/18/21	Frank Cottrell	Weekly inventory lifting meeting, internal debrief and mass balance summary report review.	0.60	400.00	240.00
08/18/21	Frank Cottrell	Weekly inventory lifting meeting. Att.: BP - John Kernan, Arvind Gadhiya. B. Riley - M. Shapiro. LBR - A. Tran, J. Vanderwel, J. Duran, S. Tompsett.	0.40	400.00	160.00
08/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to weekly summary Mass Balance reporting.	0.50	550.00	275.00
08/18/21	Tim Hannon	Call with M Magill and D Cunningham and SVM, DU regarding catalyst marketing process and status.	0.20	425.00	85.00
08/19/21	Carol Fox, CPA, CIRA, CFE	Continue to establish Deposit and Adequate Assurance bank accounts with East West Bank.	0.70	450.00	315.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/19/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with MT and TH regarding Debtor labor allocation and transition in light of resignations.	0.40	450.00	180.00
08/19/21	Christina Reynolds	Review Terminal Services Agreement and incorporate monthly barrel fee in to Tank Storage Capacity analysis.	0.80	350.00	280.00
08/19/21	Frank Cottrell	Client documents - file administration.	2.10	400.00	840.00
08/19/21	Frank Cottrell	Booking of travel reservations for site visit: 8/23 through 8/26/2021.	1.50	400.00	600.00
08/19/21	Frank Cottrell	Internal call w/ D. Uitti to review budget variances.	0.90	400.00	360.00
08/19/21	Frank Cottrell	Budget variance review.	0.80	400.00	320.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	1.00	550.00	550.00
08/19/21	Tim Hannon	Analyze and reconcile records of precious and non-precious catalyst inputs to the catalyst inventory being marketed for sale.	2.20	425.00	935.00
08/19/21	Tim Hannon	Telephone conference with MT and CF regarding Debtor labor allocation and transition in light of resignations.	0.40	425.00	170.00
08/19/21	Michael Thatcher, CIRA	Telephone conference with CF and TH regarding Debtor labor allocation and transition in light of resignations.	0.40	450.00	180.00
08/20/21	Mark Shapiro	Continued emails and calls concerning BP and J. Aron reporting, debt and collateral balances.	1.30	595.00	773.50
08/20/21	Carol Fox, CPA, CIRA, CFE	Continue to establish Deposit and Adequate Assurance bank accounts with East West Bank.	0.60	450.00	270.00
08/20/21	Frank Cottrell	Medical clearance for site visit: 8/23 through 8/26/2021.	4.00	400.00	1,600.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to daily Mass Balance reporting.	0.30	550.00	165.00
08/21/21	Mark Shapiro	Continued calls and emails concerning BP and J. Aron reporting.	0.80	595.00	476.00
08/23/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.70	350.00	245.00
08/23/21	Christina Reynolds	Analyze storage tank capacity and compare to inventory.	1.40	350.00	490.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to daily Mass Balance reporting.	0.30	550.00	165.00
08/24/21	Carol Fox, CPA, CIRA, CFE	Revise depository account documents for name of account holder.	0.60	450.00	270.00
08/24/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/24/21	Christina Reynolds	Call with representatives from Alvarez & Marsal to discuss Shared Services.	1.00	350.00	350.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to daily Mass Balance reporting.	0.30	550.00	165.00
08/25/21	Carol Fox, CPA, CIRA, CFE	Review and revise the CMS reconciliation and supporting work papers.	3.40	450.00	1,530.00
08/25/21	Carol Fox, CPA, CIRA, CFE	Review newly received CMS invoices from the Debtors.	1.60	450.00	720.00
08/25/21	Christina Reynolds	Prepare storage tank fee analysis.	3.00	350.00	1,050.00
08/25/21	Christina Reynolds	Review Terminal Services Agreement.	2.50	350.00	875.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/26/21	Carol Fox, CPA, CIRA, CFE	BP analysis and review conclusions with TA.	0.50	450.00	225.00
08/26/21	Carol Fox, CPA, CIRA, CFE	BP analysis and review conclusions with TA and SVM.	0.50	450.00	225.00
08/26/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to daily Mass Balance reporting.	0.30	550.00	165.00
08/26/21	Tim Hannon	Working session re segregation of LBR accounting and treasury services from LBT.	0.50	425.00	212.50
08/27/21	Mark Shapiro	Transition services discussions. Handling of calls and emails concerning same. Collateral reporting and EPA updates.	2.60	595.00	1,547.00
08/27/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.30	350.00	105.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to weekly Mass Balance reporting.	0.40	550.00	220.00
08/27/21	Tim Hannon	Working session re segregation of LBR accounting and treasury services from LBT.	1.50	425.00	637.50
08/30/21	Mark Shapiro	Handling of vendor issues. Coordination of new bank accounts. Review and execution of account opening documents.	1.40	595.00	833.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
08/31/21	Mark Shapiro	Continued calls and meetings concerning propane/butane buy/sell agreements. Review of open items supplied by MC.	1.30	595.00	773.50
08/31/21	Carol Fox, CPA, CIRA, CFE	Transmit DACA to East West Bank; multiple emails to the Debtors and the Debtors' professionals regarding banking procedures and provide requested documentation.	0.30	450.00	135.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/31/21	Tim Hannon	Working session re segregation of LBR accounting services from LBT.	2.50	425.00	1,062.50
09/02/21	Michael Thatcher, CIRA	Call with TH, MM and ST to discuss supply chain transition services.	0.50	450.00	225.00
09/02/21	Michael Thatcher, CIRA	Review notes re: shared services transition in preparation for call with LBR management.	0.40	450.00	180.00
09/03/21	Frank Cottrell	Internal planning and discussion call. Att: S. Van Meter, T. Anderson.	0.50	400.00	200.00
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to weekly Mass Balance reporting.	0.30	550.00	165.00
09/03/21	Michael Thatcher, CIRA	Updates related to transitions services.	0.60	450.00	270.00
09/03/21	Michael Thatcher, CIRA	Review correspondence from MS re: cancellation of VWNA contract.	0.40	450.00	180.00
09/08/21	Mark Shapiro	Review and approval of wires. Handling of vendor matters.	0.40	595.00	238.00
09/08/21	Mark Shapiro	Review and execution of treasury documents. Calls and emails concerning Debtors' data retention capabilities and requirements.	0.80	595.00	476.00
09/08/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	1.20	350.00	420.00
09/09/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.80	350.00	280.00
09/10/21	Mark Shapiro	Treasury management. Handling of vendor, shipping and inventory liquidation issues.	1.40	595.00	833.00
09/10/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	0.50	350.00	175.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to weekly Mass Balance reporting.	0.30	550.00	165.00
09/13/21	Marshall Glade, CPA	Review treasury memo	0.40	415.00	166.00
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
09/14/21	Mark Shapiro	Call with PWP and Claro to review insurance report. Contract rejection discussion with BH, MC and MM.	1.40	595.00	833.00
09/14/21	Carol Fox, CPA, CIRA, CFE	Coordinate change in account signatures with East West Bank.	0.70	450.00	315.00
09/14/21	Marshall Glade, CPA	Analyze and review excess supplies information provided by M. Magill	1.60	415.00	664.00
09/15/21	Mark Shapiro	Call with DR and LBT concerning water program.	0.60	595.00	357.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass balance report and BP inventory liquidation report.	0.80	550.00	440.00
09/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Mass Balance reporting.	0.30	550.00	165.00
09/17/21	Mark Shapiro	Call with A&M and BR to review transition services. Emails and calls with BR team concerning same.	0.90	595.00	535.50
09/17/21	Mark Shapiro	Treasury management and handling of vendor issues.	1.40	595.00	833.00
09/17/21	Christina Reynolds	Review Mass Balance Summary Reports and update tracker.	1.00	350.00	350.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass balance reporting and J. Aron report on settlement status.	0.80	550.00	440.00
09/17/21	Michael Thatcher, CIRA	Review fleet tracker file as provided by NM (.3); correspond with same re: fleet subject to "reassignment" (.2).	0.50	450.00	225.00
09/17/21	Michael Thatcher, CIRA	Review list of contractors and their functional expertise as provided by NM.	0.40	450.00	180.00
09/20/21	Carol Fox, CPA, CIRA, CFE	Coordinate change in account signatures with East West Bank.	0.40	450.00	180.00
09/20/21	Marshall Glade, CPA	Call with team regarding shared services, treasury function and sales process	0.70	415.00	290.50
09/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and analysis of mass balance summary reports and reconciliation of intermediation agreement.	1.20	550.00	660.00
09/21/21	Mark Shapiro	Review of insurance claims with Claro and Debtors. Analysis of go-forward employees, inventory liquidation status and vendor issues.	1.70	595.00	1,011.50
09/21/21	Carol Fox, CPA, CIRA, CFE	Review July 2021 CMS invoice; raise inquiries with D. Dunbar.	0.80	450.00	360.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Travel to St. Croix from Houston through San Juan.	10.00	550.00	2,750.00
09/22/21	Mark Shapiro	Review of proposed water program with LBT and SVM. Call with MD to discuss amendment to LBT shared services agreement. Call with FEMA regarding use of Village for emergency use. Follow-up with NM. Review of personnel issues with MM.	1.80	595.00	1,071.00

<u>DATE</u>	<u>PROFESSIONAL</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/22/21	Marshall Glade, CPA	Call with team regarding shared services, treasury function and sales process	0.70	415.00	290.50
09/23/21	Mark Shapiro	Call with counsel to review proposed water program.	0.80	595.00	476.00
09/23/21	Frank Cottrell	Analysis of water mass balance data.	2.80	400.00	1,120.00
09/23/21	Frank Cottrell	Water mass balance discussion. Att: S. Van Meter; LBR - C. Megahy.	0.60	400.00	240.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Tour of various process units, power plant and other operations with Fermin Rodriguez and Keshav Krishnan.	2.00	550.00	1,100.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Tour of warehouses and review of inventory control systems with Keshav Krishnan, Mike Magill and Carlos Figueroa.	2.00	550.00	1,100.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Tour of crude units and discuss hydrocarbon removal process with Basuraj Mohansingh and Keshav Krishnan.	1.50	550.00	825.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to water mass balance analysis, including call with Coral Megahy and Frank Cottrell.	1.00	550.00	550.00
09/24/21	Mark Shapiro	Calls and emails concerning transition services. Review of TSA draft.	1.30	595.00	773.50
09/24/21	Marshall Glade, CPA	Review shared services agreement	1.90	415.00	788.50
09/24/21	Marshall Glade, CPA	Team update call regarding sale process, shared services agreement and budget	0.80	415.00	332.00
09/24/21	Marshall Glade, CPA	Calls regarding accounting and financial support for controller	0.50	415.00	207.50
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Travel to Houston from St. Croix through San Juan.	10.00	550.00	2,750.00
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Tour of coker unit and firehouse with Fermin Rodriguez and Keshav Krishnan.	2.00	550.00	1,100.00
09/24/21	Tim Hannon	Review and approve wire payments for release by bank.	0.20	425.00	85.00
09/27/21	Frank Cottrell	Review of EPA correspondence and reports.	2.90	400.00	1,160.00
09/27/21	Frank Cottrell	Management of IT access with Limetree Bay Terminals.	1.70	400.00	680.00
09/28/21	Mark Shapiro	TSA discussion with NM and BR team.	0.50	595.00	297.50
09/28/21	Carol Fox, CPA, CIRA, CFE	Update online authorization from to include MG (0.1) and coordinate MG and controller access to depository account with East West Bank (0.5).	0.60	450.00	270.00
09/28/21	Frank Cottrell	Review of EPA correspondence and reports.	2.70	400.00	1,080.00
09/28/21	Marshall Glade, CPA	Internal call regarding shared services agreement, sale process and BP reimbursements	0.80	415.00	332.00
09/29/21	Mark Shapiro	TSA call with A&M and SVM. Follow-up call with BH. Handling of vendor issues.	1.70	595.00	1,011.50
09/29/21	Marshall Glade, CPA	Analyze and follow up regarding projected weekly payments	1.30	415.00	539.50
09/30/21	Mark Shapiro	Call with BH and Debtors management re: proposed water program. Review of progress vs. EPA requirements with Debtors. Treasury management.	1.90	595.00	1,130.50
09/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to mass balance reporting and release of tanks subject to Intermediation Agreement.	0.50	550.00	275.00
<b><u>Creditor Meetings/Communications</u></b>					
07/13/21	Marshall Glade, CPA	Research and respond to PWP inquiry regarding term loan balance.	0.80	415.00	332.00
07/14/21	Mark Shapiro	Calls and email updates with PWP.	0.70	595.00	416.50
07/14/21	Marshall Glade, CPA	Update call with PWP.	0.80	415.00	332.00
07/21/21	Mark Shapiro	Lender updates.	0.40	595.00	238.00
07/21/21	Marshall Glade, CPA	Call with lender group and advisors.	1.00	415.00	415.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with J. Aron to discuss inventory values.	0.40	550.00	220.00
07/22/21	Mark Shapiro	Call with creditor counsel re: vendor payments and interest in sale process.	0.30	595.00	178.50
07/23/21	Mark Shapiro	Lender update and follow-up with Debtors and BR.	1.70	595.00	1,011.50
07/23/21	Marshall Glade, CPA	Prepare for and call with PWP.	1.40	415.00	581.00
07/26/21	Mark Shapiro	Call with PJT concerning NDA. Follow-up with BH.	0.40	595.00	238.00
07/26/21	Marshall Glade, CPA	Call with PWP.	0.50	415.00	207.50
07/27/21	Mark Shapiro	Lender update. Review of Terminals agreements with A&M.	1.50	595.00	892.50
07/27/21	Marshall Glade, CPA	Prepare for and call with PWP.	1.20	415.00	498.00
07/28/21	Mark Shapiro	PWP update. Follow-up with BR team.	0.70	595.00	416.50
07/28/21	Dan Utti, CPA	Call with PWP to discuss budget.	0.40	350.00	140.00
07/28/21	Marshall Glade, CPA	Call with lender advisors regarding budget requests from various lenders.	1.00	415.00	415.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/28/21	Marshall Glade, CPA	Update call with lender advisors regarding specific questions about the 13-week budget.	1.00	415.00	415.00
07/29/21	Mark Shapiro	Weekly Lender call.	0.50	595.00	297.50
07/29/21	Marshall Glade, CPA	Update call with all lenders and financial advisors.	1.00	415.00	415.00
07/29/21	Marshall Glade, CPA	Call with J Aron and counsel.	1.00	415.00	415.00
07/29/21	Marshall Glade, CPA	Research and respond to various creditor requests.	1.20	415.00	498.00
07/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Calls with J. Aron re inventory valuation issues.	1.50	550.00	825.00
07/30/21	Mark Shapiro	Update with PWP. Call with Baker Hughes.	0.90	595.00	535.50
07/30/21	Marshall Glade, CPA	Update call with PWP.	0.50	415.00	207.50
08/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to requests for information from UCC and FA to UCC.	1.60	550.00	880.00
08/02/21	Frank Cottrell	Call w/ financial advisor to Official Committee of Unsecured Creditors (Riveron) to review 13 week budget.	1.00	400.00	400.00
08/02/21	Marshall Glade, CPA	Initial Call with UCC FA.	0.50	415.00	207.50
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Riveron, FA to UCC, to discuss budget matters.	1.00	550.00	550.00
08/03/21	Marshall Glade, CPA	Respond to UCC diligence requests.	1.40	415.00	581.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Baker Hughes information requests.	0.70	550.00	385.00
08/04/21	Mark Shapiro	Preparation for and attendance on weekly lender call.	0.80	595.00	476.00
08/04/21	Mark Shapiro	Review of IDI documents.	0.40	595.00	238.00
08/04/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	4.10	400.00	1,640.00
08/04/21	Frank Cottrell	Additional responses to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.30	400.00	520.00
08/04/21	Frank Cottrell	Additional Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	3.80	400.00	1,520.00
08/04/21	Marshall Glade, CPA	Lender call.	0.50	415.00	207.50
08/04/21	Marshall Glade, CPA	Call with PWP.	0.50	415.00	207.50
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Baker Hughes issues regarding onsite equipment.	0.50	550.00	275.00
08/05/21	Frank Cottrell	Budget review with the financial advisor to Official Committee of Unsecured Creditors, Riveron.	0.60	400.00	240.00
08/05/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Baker Hughes information requests.	0.50	550.00	275.00
08/06/21	Mark Shapiro	Call with Lender advisors.	0.50	595.00	297.50
08/07/21	Mark Shapiro	Inventory liquidation call with BP. Follow-up calls and emails concerning same with Debtors, MG, SVM and BH.	1.30	595.00	773.50
08/07/21	Marshall Glade, CPA	Inventory liquidation call with BP. Follow-up calls and emails concerning same with Debtors, MS, SVM and BH.	1.90	415.00	788.50
08/07/21	Marshall Glade, CPA	Call regarding hedge and potential recoveries from J Aron financing agreement.	0.70	415.00	290.50
08/07/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with BP to discuss mechanics of Put Agreement.	0.50	550.00	275.00
08/08/21	Mark Shapiro	Calls to review updated DIP budget and status with Terminals advisors and PWP. Update on same with Debtors, BH and MG. Review of hedging proposals.	2.90	595.00	1,725.50
08/08/21	Marshall Glade, CPA	Prepare for and call with PWP and MS over hedging proposals.	1.20	415.00	498.00
08/09/21	Mark Shapiro	Calls and emails with Term Lender advisors.	1.20	595.00	714.00
08/09/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	2.10	400.00	840.00
08/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to requests for information from UCC and FA to UCC.	0.50	550.00	275.00
08/10/21	Mark Shapiro	Budget review with Term Lender advisors.	0.50	595.00	297.50
08/10/21	Dan Uitti, CPA	Call with PWP to discuss 12 week budget.	0.70	350.00	245.00
08/10/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron, related to real estate ownership.	0.40	400.00	160.00
08/12/21	Mark Shapiro	Review of documents and calls/emails with counsel to review BP and J. Aron terms and conditions. Handling of calls and emails concerning same.	1.20	595.00	714.00
08/12/21	Mark Shapiro	Review of IDI documents and handling of open issues.	0.40	595.00	238.00
08/12/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.50	400.00	600.00
08/13/21	Mark Shapiro	Update call with PWP.	0.50	595.00	297.50

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/13/21	Mark Shapiro	IDI Meeting with counsel and CF.	0.30	595.00	178.50
08/13/21	Carol Fox, CPA, CIRA, CFE	Attend telephonic IDI.	0.20	450.00	90.00
08/13/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.60	400.00	640.00
08/16/21	Mark Shapiro	Update with PWP and TPH. Calls with Debtor counsel and Committee re: mediation. Follow-up with management.	1.30	595.00	773.50
08/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Gary Barton (FA to UCC) to discuss status of various information requests and analyses.	0.50	550.00	275.00
08/17/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.50	400.00	600.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call and correspondence with term lender financial advisors.	0.30	550.00	165.00
08/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Correspondence with Riveron regarding shared services and terminal services agreement.	0.30	550.00	165.00
08/18/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	0.80	400.00	320.00
08/19/21	Mark Shapiro	Operations update with Debtor counsel and Committee professionals.	0.90	595.00	535.50
08/19/21	Mark Shapiro	Review and execution of bank documents. Handling of creditor concerns concerning transition of operations.	0.60	595.00	357.00
08/19/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.00	400.00	400.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Gary Barton (FA to UCC) to discuss status of various information requests and analyses.	0.40	550.00	220.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with UCC professionals to discuss status of case.	0.80	550.00	440.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Respond to various information requests from UCC.	0.50	550.00	275.00
08/20/21	Dan Uitti, CPA	Call with PWP.	0.40	350.00	140.00
08/20/21	Dan Uitti, CPA	Address DF (UCC) relocation cost questions.	0.70	350.00	245.00
08/20/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.20	400.00	480.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with PWP to discuss case status and budget issues.	0.50	550.00	275.00
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Respond to UCC information requests regarding relocation expenses.	0.50	550.00	275.00
08/23/21	Mark Shapiro	Update call with Lender professionals.	0.40	595.00	238.00
08/23/21	Dan Uitti, CPA	Call with PWP to discuss cash budget.	0.50	350.00	175.00
08/23/21	Dan Uitti, CPA	Address general UCC requests regarding contractor/employee headcount estimates.	0.30	350.00	105.00
08/24/21	Dan Uitti, CPA	Respond to PWP shared services questions.	0.50	350.00	175.00
08/24/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.20	400.00	480.00
08/24/21	Marshall Glade, CPA	Respond to various date requests.	0.80	415.00	332.00
08/24/21	Marshall Glade, CPA	Review PWP correspondence regarding USVI.	0.40	415.00	166.00
08/24/21	Michael Thatcher, CIRA	Attend call with A&M team to discuss shared services agreement.	1.00	450.00	450.00
08/24/21	Michael Thatcher, CIRA	Correspond with SVM re: Perella's shared services allocation questions.	0.20	450.00	90.00
08/25/21	Mark Shapiro	Lender update call. Status review with Debtor counsel and Committee professionals.	1.20	595.00	714.00
08/25/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.10	400.00	440.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with UCC professionals to discuss outstanding matters.	1.00	550.00	550.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Riveron (FA to UCC) to discuss status of various information requests and analyses.	0.50	550.00	275.00
08/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Gary Barton (FA to UCC) to discuss Mass Balance reporting questions.	0.20	550.00	110.00
08/26/21	Michael Thatcher, CIRA	Call with UCC financial advisors to discuss shared services allocations and transition services.	0.50	450.00	225.00
08/26/21	Michael Thatcher, CIRA	Call with A&M to discuss transition services framework.	0.20	450.00	90.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/27/21	Michael Thatcher, CIRA	Call with A&M, NM and SVM to discuss transition services.	1.00	450.00	450.00
08/27/21	Michael Thatcher, CIRA	Call with A&M, SVM, Debtor's management team and MS to discuss transition services.	0.50	450.00	225.00
08/30/21	Mark Shapiro	Update with PWP.	0.20	595.00	119.00
08/30/21	Dan Uitti, CPA	Call with PWP.	0.30	350.00	105.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Correspondence with Gary Barton (FA to UCC) to discuss inventory liquidation reports.	0.50	550.00	275.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with PWP to discuss status and budget questions.	0.30	550.00	165.00
08/31/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Gary Barton (FA to UCC) to discuss BP CMS receivable and other matters.	0.80	550.00	440.00
09/01/21	Mark Shapiro	Lender call. Mediation calls. UCC professionals call.	2.90	595.00	1,725.50
09/01/21	Mark Shapiro	Call with LB Terminals to review shared services. Follow-up with BR team.	0.70	595.00	416.50
09/01/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron.	1.00	400.00	400.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with BP and LBR management regarding inventory liquidation status.	0.50	550.00	275.00
09/01/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with UCC and Debtor professionals to discuss status of various matters.	0.50	550.00	275.00
09/03/21	Mark Shapiro	Update with PWP. Call with LB Terminals re: shared services.	0.50	595.00	297.50
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez (Terminals) to discuss tank releases, propane purchase, butane sale, power sharing and allocation of Pinnacle services.	1.00	550.00	550.00
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBR and LBT management and Alvarez to discuss transitional shared services agreement.	0.30	550.00	165.00
09/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Gary Barton to discuss UCC request for information.	0.20	550.00	110.00
09/03/21	Michael Thatcher, CIRA	Call with A&M team and SVM to discuss transition services related items.	0.50	450.00	225.00
09/08/21	Mark Shapiro	Prep for and attendance at Lender call.	0.90	595.00	535.50
09/08/21	Mark Shapiro	Call with Committee advisors. Update call with DIP Lender.	0.80	595.00	476.00
09/08/21	Frank Cottrell	Weekly inventory lifting meeting.	0.40	400.00	160.00
09/08/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.60	400.00	640.00
09/08/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron.	0.70	400.00	280.00
09/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBT management, Alvarez team, LBR management and B.Riley team to discuss share services agreement.	1.70	550.00	935.00
09/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with UCC and LBR professionals to discuss status of sale process and case issues.	0.80	550.00	440.00
09/08/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly inventory liquidation call with BP, LBR and LBT.	0.50	550.00	275.00
09/09/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	2.10	400.00	840.00
09/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call and correspondence with Gary Barton regarding shared services with LBT and sale of spare parts.	0.90	550.00	495.00
09/10/21	Mark Shapiro	Call with PWP & BR team to review cash budget.	0.40	595.00	238.00
09/10/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	2.40	400.00	960.00
09/10/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with PWP to discuss budget updates and milestone extensions.	0.50	550.00	275.00
09/12/21	Mark Shapiro	Call with Lenders to review sale process and timelines.	0.50	595.00	297.50
09/13/21	Mark Shapiro	Preparation for and attendance at 341 Creditor Meeting. Call with PWP.	2.40	595.00	1,428.00
09/13/21	Frank Cottrell	Professionals update call with Financial Advisor to Limetree Bay Terminals, Alvarez & Marsal, to discuss motion to extend..	1.00	400.00	400.00
09/13/21	Marshall Glade, CPA	Call with Terminals	0.30	415.00	124.50
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez team to discuss power allocation analysis.	1.30	550.00	715.00

## B. Riley Advisory Services



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/14/21	Mark Shapiro	Lender Call. Committee call to discuss inventory liquidation.	0.90	595.00	535.50
09/14/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron .	2.80	400.00	1,120.00
09/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call to discuss shared services agreement with Alvarez team, LBT & LBR management and B. Riley team.	1.20	550.00	660.00
09/14/21	Michael Thatcher, CIRA	Call with SVM to prepare for call with A&M and LBR/LBT management.	0.30	450.00	135.00
09/15/21	Mark Shapiro	Lender call.	0.60	595.00	357.00
09/15/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.90	400.00	760.00
09/15/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron . Att: B. Riley - M. Shapiro, S. Van Meter. Riveron - G. Barton, D. Fertig; Baker - E. Green, J. Rose, M. Delaney. Pachulski - J. Pomerantz, M. Warner; Jefferies - M. O'hara, A. Stepanyants, A. Young, D. Morefield, J. Antel, B. Coffey, K. Cane.	1.00	400.00	400.00
09/15/21	Marshall Glade, CPA	UCC Weekly Call	1.00	415.00	415.00
09/15/21	Marshall Glade, CPA	Weekly lender call	0.50	415.00	207.50
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly call with UCC and Debtors' professionals.	1.00	550.00	550.00
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez team regarding share services analysis.	0.80	550.00	440.00
09/16/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron .	1.10	400.00	440.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordinate travel to St. Croix for site visit with UCC representative.	2.00	550.00	1,100.00
09/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with LBT & LBR management, Alvarez team and B. Riley team to discuss shared services agreement.	0.60	550.00	330.00
09/17/21	Michael Thatcher, CIRA	Correspond with A&M, NM, QL and SVM re: contractor needs post 9/17.	0.60	450.00	270.00
09/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Coordinate St. Croix site visit for me and Keshav Krishnan (FA to UCC) including getting security clearance and setting up meetings with management.	1.50	550.00	825.00
09/22/21	Mark Shapiro	Preparation for and attendance on Lender call. Meeting with Debtors and Committee advisors.	2.30	595.00	1,368.50
09/22/21	Frank Cottrell	Weekly inventory lifting meeting. Att.: BP - John Kernan, Arvind Gadhya. B. Riley - M. Shapiro, S. Van Meter. LBR - A. Tran, J. Vanderwel, J. Duran, S. Tompsett.	0.50	400.00	200.00
09/22/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron . Att: B. Riley - M. Shapiro, S. Van Meter. Riveron - G. Barton, D. Fertig; Baker - E. Green, J. Rose, M. Delaney. Pachulski - J. Pomerantz, M. Warner; Jefferies - M. O'hara, A. Stepanyants, A. Young, D. Morefield, J. Antel, B. Coffey, K. Cane.	1.00	400.00	400.00
09/22/21	Marshall Glade, CPA	Attend weekly liquidation call	0.40	415.00	166.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with UCC and debtor professionals to discuss outstanding issues and other matters.	1.00	550.00	550.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Prepare analysis of intercompany accounts at request of UCC.	0.50	550.00	275.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly inventory liquidation call with BP.	0.50	550.00	275.00
09/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meeting and dinner with Keshav Krishnan to discuss various UCC requests for information.	3.00	550.00	1,650.00
09/24/21	Mark Shapiro	Update call with PWP.	0.50	595.00	297.50
09/26/21	Frank Cottrell	LOI call with Investment Bank and Financial Advisor and financial advisor to secured lenders.	0.60	400.00	240.00
09/27/21	Mark Shapiro	Update with PWP.	0.50	595.00	297.50
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to questions from UCC regarding NRI, surplus materials and inventory management.	0.50	550.00	275.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez team and M. Thatcher to discuss shared services items.	1.00	550.00	550.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and follow up on responses to UCC questions related to NRI and LBT inventory usage.	0.50	550.00	275.00
09/28/21	Michael Thatcher, CIRA	Attend call with A&M and SVM to discuss TSA-related items.	1.00	450.00	450.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/29/21	Mark Shapiro	Preparation for and attendance on Lender call.	0.80	595.00	476.00
09/29/21	Mark Shapiro	Meeting with Committee advisors and Debtor counsel.	0.80	595.00	476.00
09/29/21	Carol Fox, CPA, CIRA, CFE	Meeting with MG and BP team to discuss resolution of outstanding CMS invoices.	0.90	450.00	405.00
09/29/21	Dan Uitti, CPA	Respond to UCC professionals budget to actuals questions.	0.80	350.00	280.00
09/29/21	Frank Cottrell	Weekly inventory lifting meeting. Att.: BP - John Kernan, Arvind Gadhiya. B. Riley - S. Van Meter. LBR - A. Tran, J. Vanderwel, J. Duran, S. Tompsett; Arena - S. Rolfe.	0.50	400.00	200.00
09/29/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	1.20	400.00	480.00
09/29/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron . Att: B. Riley - M. Shapiro, S. Van Meter. Riveron - G. Barton, D. Fertig; Baker - E. Green, J. Rose, M. Delaney. Pachulski - J. Pomerantz, M. Warner; Jefferies - M. O'hara, A. Stepanyants, A. Young, D. Morefield, J. Antel, B. Coffey, K. Cane.	0.90	400.00	360.00
09/29/21	Frank Cottrell	Professionals update call with Investment Bank and Financial Advisor to Official Committee of Unsecured Creditors, Riveron . Att: B. Riley - S. Van Meter, M. Glade. Riveron - G. Barton, D. Fertig; Baker - J. Pomerantz; Jefferies - A. Stepanyants, A. Young, D. Morefield, J. Antel, B. Coffey, K. Cane.	0.40	400.00	160.00
09/29/21	Marshall Glade, CPA	Call with UCC advisors	1.00	415.00	415.00
09/29/21	Marshall Glade, CPA	Call with BP regarding disputed items on CMS Invoice	0.80	415.00	332.00
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Calls with Keshav Krishnan to discuss and follow up on responses to questions about NRI contract and inventory management.	1.20	550.00	660.00
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly call with UCC and debtor professionals.	1.00	550.00	550.00
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez team to discuss resolution of shared services items.	0.60	550.00	330.00
09/30/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron.	2.10	400.00	840.00
09/30/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron .	0.70	400.00	280.00
09/30/21	Frank Cottrell	Call w/ financial advisor to Official Committee of Unsecured Creditors, Riveron , and Debtors to discuss inventory. Att.: S. Van Meter; Riveron - G. Barton; LBR - M. Magill.	0.30	400.00	120.00
09/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to UCC questions regarding surplus materials, spare parts and inventory, including calls with M. Magill, G. Barton and F. Cottrell.	1.00	550.00	550.00
<b>Court Hearings</b>					
07/13/21	Mark Shapiro	Preparation for and attendance at first day hearings.	4.30	595.00	2,558.50
07/13/21	Frank Cottrell	Preparation for and attendance of first-day hearings.	3.20	400.00	1,280.00
07/13/21	Frank Cottrell	Attendance of second half of first-day hearings.	1.30	400.00	520.00
07/13/21	Marshall Glade, CPA	Attend final portion of first day hearings.	1.40	415.00	581.00
07/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend first day hearing.	3.00	550.00	1,650.00
08/02/21	Mark Shapiro	Preparation and attendance at interim cash collateral / DIP financing hearing.	1.70	595.00	1,011.50
08/02/21	Frank Cottrell	Hearing on Cash Collateral First Day motion.	0.70	400.00	280.00
08/02/21	Marshall Glade, CPA	Attend DIP Hearing.	1.00	415.00	415.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend hearing on use of cash collateral and DIP financing.	0.60	550.00	330.00
08/09/21	Mark Shapiro	Preparation for and attendance at Interim DIP and Cash Collateral hearing.	3.80	595.00	2,261.00
08/09/21	Frank Cottrell	Attendance of hearing on use of cash collateral.	3.70	400.00	1,480.00
08/11/21	Dan Uitti, CPA	Final hearing on use of cash collateral.	1.00	350.00	350.00
08/11/21	Frank Cottrell	Attendance of hearing on use of cash collateral.	1.00	400.00	400.00
08/27/21	Mark Shapiro	Preparation and attendance at Final DIP Hearing.	1.60	595.00	952.00
08/27/21	Dan Uitti, CPA	Final DIP hearing.	2.50	350.00	875.00
08/27/21	Frank Cottrell	Attendance of final DIP financing hearing.	2.60	400.00	1,040.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend final hearing on use of cash collateral and DIP financing.	2.50	550.00	1,375.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with counsel to discuss final hearing on use of cash collateral and DIP financing.	0.50	550.00	275.00
08/27/21	Michael Thatcher, CIRA	Attend telephonic court hearing for approval of DIP financing on final basis.	1.10	450.00	495.00
09/13/21	Carol Fox, CPA, CIRA, CFE	Attend telephonic 341 meeting of creditors.	0.50	450.00	225.00
09/13/21	Frank Cottrell	341(a) Meeting of Creditors.	1.00	400.00	400.00
09/13/21	Marshall Glade, CPA	Attend 341 meeting	0.50	415.00	207.50
09/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend 341 meeting.	0.50	550.00	275.00
09/15/21	Mark Shapiro	Hearing re: motion to extend milestones.	0.40	595.00	238.00
09/15/21	Dan Utti, CPA	Emergency hearing on milestones.	0.30	350.00	105.00
09/15/21	Marshall Glade, CPA	Attend hearing regarding extension of milestones	0.30	415.00	124.50
09/15/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend hearing on revised bidding procedures.	0.40	550.00	220.00
<b>DIP Process</b>					
07/12/21	Mark Shapiro	Handling of emails and calls concerning filed DIP budget and other bankruptcy matters. Calls with PWP and BH. Adjustments to and re-distribution of modified budget.	1.70	595.00	1,011.50
07/13/21	Mark Shapiro	Handling of DIP facility compliance, funding and appraisal matters with Arena and management.	0.50	595.00	297.50
07/14/21	Mark Shapiro	Meetings with Debtors concerning updated budget, DIP compliance and variance reporting. Finalization of DIP credit documents.	1.30	595.00	773.50
07/15/21	Frank Cottrell	Call w/ capital provider - Orion Energy Partners. Att: C. Leary, M. Shapiro, T. Bottrell.	0.40	400.00	160.00
07/18/21	Mark Shapiro	Call with EG re: DIP financing alternatives. Review of diligence documents and data room.	0.40	595.00	238.00
07/18/21	Mark Shapiro	Budget update with management. Projected cash review.	0.70	595.00	416.50
07/19/21	Mark Shapiro	Budget review and update with Arena. Lender calls. Calls and emails concerning vendor payments and budget modifications.	2.10	595.00	1,249.50
07/19/21	Marshall Glade, CPA	Call with DIP Lender.	0.30	415.00	124.50
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with Arena.	0.30	550.00	165.00
07/20/21	Mark Shapiro	Budget updates. Review with management.	1.80	595.00	1,071.00
07/23/21	Mark Shapiro	Budget review with BR and management. Edits to budget.	1.90	595.00	1,130.50
07/26/21	Mark Shapiro	Analysis and update to Debtor projections. Calls with BR team.	0.60	595.00	357.00
07/26/21	Mark Shapiro	Budget review and update. Variance reporting and collateral reporting. Follow-ups with counsel and vendors.	2.80	595.00	1,666.00
07/27/21	Mark Shapiro	Analysis and updates to cash projections and net collateral value. Emails and calls with BR and BH teams concerning same.	2.80	595.00	1,666.00
07/27/21	Mark Shapiro	Budget updates with Debtor management and BR. Call with potential lender.	2.60	595.00	1,547.00
07/28/21	Mark Shapiro	Cash budget review and update. Review of cash projections with LB Terminals advisors. Finalization and distribution of variance reporting. Handling of calls and emails concerning lender objections, budget modifications and go-forward strategy.	3.60	595.00	2,142.00
07/28/21	Frank Cottrell	Docket download, filing, virtual data room management and attendance of DIP discussion w/ PJT Partners.	8.30	400.00	3,320.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Arena to discuss outstanding matters.	1.00	550.00	550.00
07/29/21	Mark Shapiro	Legal call concerning liquidation scenarios. Negotiation with Lender parties concerning budget changes, collateral values and J. Aron and BP reporting requirements.	4.90	595.00	2,915.50
07/29/21	Mark Shapiro	Review of remediation payments with management and SJP. Calls with LB Terminals advisors re: DIP Budget.	1.40	595.00	833.00
07/30/21	Mark Shapiro	Call to review J. Aron metrics with Baker Hostetler and Baker Botts. Follow-up and preparation of net collateral values. Lender call re: cash collateral. Preparation of modified one week budget.	4.60	595.00	2,737.00
07/31/21	Mark Shapiro	Update of net collateral values. Review of DIP budget issues with A&M.	3.30	595.00	1,963.50
08/01/21	Mark Shapiro	Distribution and handling of questions concerning net collateral value. Call with DIP Financing Lender and follow-up with BR and BH.	1.80	595.00	1,071.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/02/21	Mark Shapiro	Review of DIP budget and cash collateral support. Cash collateral process update with DIP Financing Lender and counsel.	0.70	595.00	416.50
08/02/21	Marshall Glade, CPA	Call with DIP lender regarding collateral value calculations.	1.00	415.00	415.00
08/02/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with DIP lender to discuss reporting and budget issues.	0.80	550.00	440.00
08/03/21	Mark Shapiro	Budget review with management. Review and updates to budget assumptions with MG. Follow-ups with BH.	2.00	595.00	1,190.00
08/03/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to DIP budget variance reporting.	0.30	550.00	165.00
08/04/21	Mark Shapiro	Handling of emails and calls concerning budget updates. Review of community response issues with BH and management. Calls and emails with DIP Financing Lender, PWP, management and BH regarding revised DIP funding.	2.70	595.00	1,606.50
08/04/21	Mark Shapiro	Budget updates review from MG and SVM.	1.70	595.00	1,011.50
08/04/21	Marshall Glade, CPA	Develop a budget based on revised DIP lender terms.	2.70	415.00	1,120.50
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to DIP budget variance reporting.	0.30	550.00	165.00
08/04/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to DIP funding issues.	0.50	550.00	275.00
08/05/21	Mark Shapiro	Revised budget and collateral discussions with IDIP Lender and management. Revisions and updates to budgets. Multiple calls and meetings concerning same. Board meeting and update on DIP budget and process.	3.70	595.00	2,201.50
08/05/21	Mark Shapiro	Revisions and edits to DIP budget with Debtors.	1.30	595.00	773.50
08/06/21	Mark Shapiro	Reach out to potential DIP Lenders. Follow-up emails and calls with same. Emails and calls concerning potential hedging needs and strategies.	2.70	595.00	1,606.50
08/06/21	Mark Shapiro	Emails and call with GB to address Committee DIP issues.	0.40	595.00	238.00
08/06/21	Frank Cottrell	Additional responses to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron - DIP financing structure and status.	1.80	400.00	720.00
08/06/21	Frank Cottrell	Management of replacement DIP process, calls, and communications.	1.60	400.00	640.00
08/06/21	Frank Cottrell	Update of DIP status with financial advisor to Official Committee of Unsecured Creditors, Riveron.	0.60	400.00	240.00
08/07/21	Mark Shapiro	Emails and calls with DIP Financing Lender and BH concerning DIP funding and collateral valuation.	1.80	595.00	1,071.00
08/08/21	Mark Shapiro	Emails and calls with Debtor counsel and BR team concerning DIP funding, BP and J. Aron financing agreements.	1.60	595.00	952.00
08/09/21	Mark Shapiro	Budget review with Debtors and BH. Handling of diligence questions from Lenders.	2.30	595.00	1,368.50
08/09/21	Mark Shapiro	Calls and emails with DIP Lender and Terminal advisors.	1.40	595.00	833.00
08/09/21	Frank Cottrell	Meeting with potential replacement DIP financing lender.	1.20	400.00	480.00
08/09/21	Frank Cottrell	Pre-meeting preparation and fulfillment of data requests related to potential replacement DIP financing lender.	0.80	400.00	320.00
08/09/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend hearing on use of cash collateral and DIP financing.	2.00	550.00	1,100.00
08/10/21	Mark Shapiro	Calls and emails with Debtors, BH and BR teams to review and modify budget assumption. Update and distribution of cash budget.	3.20	595.00	1,904.00
08/10/21	Mark Shapiro	Calls, emails and updates to cash budget with Debtors, BH, Lenders and BR teams. Multiple iterations of cash budget.	2.80	595.00	1,666.00
08/10/21	Frank Cottrell	Call w/ potential replacement for DIP financing and debrief.	0.90	400.00	360.00
08/10/21	Frank Cottrell	Preparation and attendance of status update call with Debtor Investment Banker, Jefferies.	0.80	400.00	320.00
08/10/21	Frank Cottrell	Drafting of responses and files related to requests by the financial advisor to Official Committee of Unsecured Creditors, Riveron, related to DIP agreement schedules.	0.60	400.00	240.00
08/11/21	Mark Shapiro	Handling of questions and comments to updated cash budget. Edits to and distribution of updated budget.	3.30	595.00	1,963.50
08/11/21	Mark Shapiro	Preparation for and attendance at continued DIP Financing and Cash Collateral hearing.	2.30	595.00	1,368.50
08/11/21	Frank Cottrell	Meeting and fulfillment of data requests related to potential replacement DIP financing lender.	0.70	400.00	280.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/11/21	Frank Cottrell	Meeting and fulfillment of data requests related to potential replacement DIP financing lender.	1.20	400.00	480.00
08/11/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attend hearing on use of cash collateral and DIP financing.	1.00	550.00	550.00
08/12/21	Mark Shapiro	Handling of DIP compliance requirements. Coordination of DIP funding and execution of documents.	0.70	595.00	416.50
08/12/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to DIP financing matters.	1.20	550.00	660.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Telephone conference and emails with East West Bank in order to establish a depository DIP account (0.8); complete and circulate required forms (0.8).	1.60	450.00	720.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Telephone conferences and emails with the Debtor and Citibank in order to determine whether an existing Debtor bank account could be redesignated as a DIP account.	1.40	450.00	630.00
08/16/21	Mark Shapiro	Budget review and updates with DU. Follow-ups with Debtors and counsel. Review and distribution of weekly cash variance reporting.	1.70	595.00	1,011.50
08/16/21	Frank Cottrell	Review of DIP financing and J. Aron agreements.	3.60	400.00	1,440.00
08/18/21	Mark Shapiro	Handling of DIP administration matters and emails/calls with DIP Lender concerning same.	0.70	595.00	416.50
08/18/21	Frank Cottrell	Drafting of weekly Report for DIP Financing lender.	0.50	400.00	200.00
08/19/21	Frank Cottrell	Drafting of report for DIP financing lender.	3.00	400.00	1,200.00
08/20/21	Mark Shapiro	Handling of cash collateral and budget issues.	0.50	595.00	297.50
08/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to net collateral value analysis and reporting to DIP lender.	0.80	550.00	440.00
08/23/21	Mark Shapiro	Update and distribution of cash budget. Review and analysis of J. Aron reporting and BP reporting. Update of collateral values. Handling of emails and calls concerning same.	3.80	595.00	2,261.00
08/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of intermediation agreement values and reporting to DIP lender.	2.10	550.00	1,155.00
08/24/21	Mark Shapiro	Emails and calls with Lenders concerning updated budget approvals.	2.60	595.00	1,547.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of net collateral value and respond to questions from DIP lender regarding same.	1.20	550.00	660.00
08/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Arena and counsel regarding DIP reporting.	0.50	550.00	275.00
08/25/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with counsel and M. Shapiro to prepare for cash collateral/DIP hearing.	0.50	550.00	275.00
08/26/21	Mark Shapiro	Drafting and edits to budget assumptions. Follow-up calls with Debtor counsel.	0.80	595.00	476.00
08/27/21	Michael Thatcher, CIRA	Review DIP budget and forecast - sources and uses of cash and timing related thereto.	0.40	450.00	180.00
08/30/21	Frank Cottrell	Development and submittal of DIP lender report.	5.00	400.00	2,000.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to DIP lender reporting matters.	1.50	550.00	825.00
08/31/21	Mark Shapiro	Coordination of funding for DIP draw.	0.30	595.00	178.50
08/31/21	Frank Cottrell	Drafting and revisions to DIP lender report.	2.00	400.00	800.00
08/31/21	Frank Cottrell	Internal review of DIP lender report w/ T. Hannon.	1.00	400.00	400.00
08/31/21	Tim Hannon	Internal review of DIP lender report FC.	1.00	425.00	425.00
09/04/21	Mark Shapiro	Review of actual vs. budget cash flow comparisons.	0.40	595.00	238.00
09/14/21	Mark Shapiro	Updates to extended cash budget. Handling of emails and calls concerning same.	1.40	595.00	833.00
09/14/21	Frank Cottrell	Drafting and submittal of DIP lender report.	1.50	400.00	600.00
09/17/21	Frank Cottrell	Development and submittal of DIP lender report.	2.10	400.00	840.00
09/21/21	Frank Cottrell	Development and submittal of DIP lender reporting.	1.10	400.00	440.00
09/22/21	Mark Shapiro	Budget review for extended milestones.	0.50	595.00	297.50
09/23/21	Frank Cottrell	DIP lending and cash collateral discussion preparation.	0.80	400.00	320.00
09/23/21	Frank Cottrell	DIP lending and cash collateral discussion with Debtors' Investment Banker, Jefferies, and potential acquirer, St. Croix Energy. Att: M. O'hara, A. Stepanyants, A. Young, D. Morefield; Greenhill: N. Augustine, M. Hafner, G. Mack, C. Hodan, M. Chu.	0.60	400.00	240.00
09/24/21	Frank Cottrell	Development and submittal of DIP lender reporting.	1.20	400.00	480.00
09/28/21	Mark Shapiro	Review and approval of cash variance reporting.	0.40	595.00	238.00
09/28/21	Frank Cottrell	Development and submittal of DIP lender reporting.	1.80	400.00	720.00
09/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review budget to actual analysis.	0.30	550.00	165.00
<b>Contingency Plan</b>					
07/13/21	Marshall Glade, CPA	Discuss contingency plan with T Popovich.	0.40	415.00	166.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/13/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to liquidation and contingency plan including call with LBR management and Tom Popovic.	2.50	550.00	1,375.00
07/13/21	Thomas Popovic	Discuss contingency plan with MG.	0.40	350.00	140.00
07/16/21	Marshall Glade, CPA	Call regarding contingency plan.	0.40	415.00	166.00
07/16/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Contingency Plan development including call with LBR management and T. Popovic.	1.50	550.00	825.00
07/16/21	Thomas Popovic	Attention to Contingency Plan development including call with LBR management, MG and SVM.	0.40	350.00	140.00
07/20/21	Marshall Glade, CPA	Contingency plan document review.	0.50	415.00	207.50
07/20/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to analysis of contingency plan including calls with GA Global.	1.50	550.00	825.00
07/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call regarding status of contingency plan.	0.30	550.00	165.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Midwest Steel and contingency plan group.	0.60	550.00	330.00
07/26/21	Marshall Glade, CPA	Contingency liquidation analysis update call.	0.50	415.00	207.50
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to Contingency Plan development including call with LBR management and T. Popovic.	1.30	550.00	715.00
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review of draft contingency plan.	1.60	550.00	880.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to contingency plan.	1.40	550.00	770.00
07/29/21	Marshall Glade, CPA	Review contingency plan.	1.40	415.00	581.00
08/02/21	Mark Shapiro	Investor research and communications. Handling of diligence requests and follow-ups with BR team concerning Liquidation Plan.	2.10	595.00	1,249.50
08/02/21	Mark Shapiro	Drafting of RFP.	1.50	595.00	892.50
08/03/21	Mark Shapiro	Drafting of and updates to RFP.	2.20	595.00	1,309.00
08/04/21	Mark Shapiro	Calls with USVI and counsel concerning contingency planning.	1.00	595.00	595.00
08/05/21	Mark Shapiro	Edits to RFP.	0.40	595.00	238.00
08/06/21	Mark Shapiro	Emails and calls with potential investors. Follow-up to diligence requests.	1.20	595.00	714.00
08/09/21	Mark Shapiro	Call and emails with potential investors. Distribution of liquidation plan and asset listings.	1.40	595.00	833.00
08/10/21	Mark Shapiro	Calls and emails with potential investors.	0.80	595.00	476.00
08/11/21	Mark Shapiro	Calls and emails with potential investors. Coordination of site visits.	1.80	595.00	1,071.00
08/13/21	Mark Shapiro	Meeting with liquidation process participant, Louisiana Chemical Equipment.	0.50	595.00	297.50
08/13/21	Frank Cottrell	Meeting with liquidation process participant.	0.50	400.00	200.00
09/01/21	Michael Thatcher, CIRA	Attend internal call with FC, CF, TA, MS and TH.	1.00	450.00	450.00
09/07/21	Michael Thatcher, CIRA	Attend internal call with FC, MT.	0.40	450.00	180.00
09/08/21	Michael Thatcher, CIRA	Call with SVM, A&M and LBR/LBT management team to discuss TSA.	1.60	450.00	720.00
09/08/21	Michael Thatcher, CIRA	Prepare summary of notes and follow-up items related to call with A&M re: TSA.	0.60	450.00	270.00
09/08/21	Michael Thatcher, CIRA	Attend call with QL, DD, and JA to discuss Debtor's ERP system, data retention efforts and access to servers, network and ERP system.	0.80	450.00	360.00
09/08/21	Michael Thatcher, CIRA	Correspond with MS and re: data retention efforts (.2); correspond with JA and LBR/LBT IT and Accounting teams to arrange call to discuss same (.3).	0.50	450.00	225.00
09/08/21	Michael Thatcher, CIRA	Prepare summary of data retention efforts and protocol and send to MS, SVM, JA and for comment/review.	0.40	450.00	180.00
09/09/21	Michael Thatcher, CIRA	Review TSA - Shared Services as provided by A&M with comments from LBR management.	0.50	450.00	225.00
09/09/21	Michael Thatcher, CIRA	Review IT inventory files as provided by QL.	0.40	450.00	180.00
09/09/21	Michael Thatcher, CIRA	Attend call with TH, TA and DD to discuss accounting procedures going forward.	0.30	450.00	135.00
09/09/21	Michael Thatcher, CIRA	Attend internal call with SVM, MS, CF and FC.	0.30	450.00	135.00
09/09/21	Michael Thatcher, CIRA	Correspond with JA and QL re: status of IT-related items to be provided and access rights granted.	0.30	450.00	135.00
09/09/21	Michael Thatcher, CIRA	Review Accounting discussion outline in preparation for call with TH, TA and DD.	0.30	450.00	135.00
09/09/21	Michael Thatcher, CIRA	Correspond with JA re: available resource with networking configuration expertise.	0.20	450.00	90.00
09/10/21	Michael Thatcher, CIRA	Attend TSA call with MS, SVM, MG and LBR management.	1.30	450.00	585.00
09/10/21	Michael Thatcher, CIRA	Attend TSA call with A&M, SVM and MS.	1.10	450.00	495.00

## B. Riley Advisory Services

<u>DATE</u>	<u>PROFESSIONAL</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/10/21	Michael Thatcher, CIRA	Review TSA agreement with comments from MS, SVM and LBR management.	0.60	450.00	270.00
09/10/21	Michael Thatcher, CIRA	Attend budgeting, shared services and TSA-related call with MG, MS, SVM and DU.	0.50	450.00	225.00
09/10/21	Michael Thatcher, CIRA	Attend internal call with CF, SVM, MS, FC and TH.	0.50	450.00	225.00
09/10/21	Michael Thatcher, CIRA	Call with SVM to discuss TSA and additional info needed from Debtor's staff.	0.30	450.00	135.00
09/13/21	Michael Thatcher, CIRA	Attend call with SVM, MS and A&M to discuss TSA.	1.00	450.00	450.00
09/13/21	Michael Thatcher, CIRA	Attend internal call with FC, MG, TA, SVM, TH, CF and MS	0.80	450.00	360.00
09/13/21	Michael Thatcher, CIRA	Review TSA-open items as indicated by A&M (.3) and correspond with SVM re: same (.2).	0.50	450.00	225.00
09/13/21	Michael Thatcher, CIRA	Call with SVM to discuss TSA.	0.30	450.00	135.00
09/13/21	Michael Thatcher, CIRA	Correspond with JA re: status of access to LBR/LBT ERP system and network.	0.30	450.00	135.00
09/14/21	Michael Thatcher, CIRA	Call with A&M team, SVM and MS to discuss status of TSA.	1.10	450.00	495.00
09/14/21	Michael Thatcher, CIRA	Attend internal call with MS, MG, SVM, FC and CF.	1.00	450.00	450.00
09/14/21	Michael Thatcher, CIRA	Call with SVM and NM to discuss power and other TSA items.	0.50	450.00	225.00
09/14/21	Michael Thatcher, CIRA	Call with A&M to discuss IT.	0.40	450.00	180.00
09/14/21	Michael Thatcher, CIRA	Call with SVM to discuss calls with NM and A&M	0.30	450.00	135.00
09/14/21	Michael Thatcher, CIRA	Prepare email to NM, DD, and SVM re: IT needs.	0.40	450.00	180.00
09/15/21	Mark Shapiro	Calls and emails with potential investors. Handling of diligence requests and edits to Term Sheet.	1.90	595.00	1,130.50
09/15/21	Michael Thatcher, CIRA	Attend internal call with MS, MG, SVM, FC and CF.	0.90	450.00	405.00
09/15/21	Michael Thatcher, CIRA	Call with A&M team, MG and SVM to discuss status of TSA.	0.50	450.00	225.00
09/15/21	Michael Thatcher, CIRA	Correspond with and QL re: go-forward IT needs for LBR employees and contractors.	0.70	450.00	315.00
09/16/21	Michael Thatcher, CIRA	Calls with A&M to discuss open items related to TSA.	0.60	450.00	270.00
09/16/21	Michael Thatcher, CIRA	Attend internal call with SVM, FC and TA.	0.50	450.00	225.00
09/16/21	Michael Thatcher, CIRA	Call with TH, DD and QL to discuss IT portion of TSA	0.40	450.00	180.00
09/17/21	Michael Thatcher, CIRA	Attend call with A&M, SVM, NM and MS to discuss current status of draft TSA.	0.70	450.00	315.00
09/17/21	Michael Thatcher, CIRA	Correspond with NM re: status of TSA-related open items.	0.30	450.00	135.00
09/17/21	Michael Thatcher, CIRA	Attend internal call with SVM, FC, TA, CF, and MS.	0.60	450.00	270.00
09/20/21	Michael Thatcher, CIRA	Attend internal call with SVM, FC, TA, CF, and MS.	0.80	450.00	360.00
09/21/21	Michael Thatcher, CIRA	Correspond with MS, SVM and MG re: status of open TSA-related items.	0.50	450.00	225.00
09/21/21	Michael Thatcher, CIRA	Attend internal call with MS, MG, FC, TA and CF.	0.30	450.00	135.00
09/21/21	Michael Thatcher, CIRA	Attend internal call with SVM, FC, TA, CF, and MS.	0.40	450.00	180.00
09/22/21	Mark Shapiro	Call with potential investor. Diligence follow-up with Debtors.	0.80	595.00	476.00
09/22/21	Michael Thatcher, CIRA	Attend internal call with MS, MG FC, TA and CF.	0.30	450.00	135.00
09/23/21	Mark Shapiro	Calls and emails with potential investors.	0.80	595.00	476.00
09/23/21	Michael Thatcher, CIRA	Attend internal call with MS, SVM, FC and CF.	0.70	450.00	315.00
09/24/21	Mark Shapiro	Emails and calls with potential investors. Review of indications of interest.	1.40	595.00	833.00
09/24/21	Michael Thatcher, CIRA	Attend internal call with MG, MS, FC and CF.	0.70	450.00	315.00
09/24/21	Michael Thatcher, CIRA	Correspond with IT vendor re: possible engagement.	0.20	450.00	90.00
09/27/21	Mark Shapiro	Review of Indications of Interest and latest collateral estimates.	0.60	595.00	357.00
09/27/21	Michael Thatcher, CIRA	Attend internal call with CF, SVM, FC, MG and TA.	1.50	450.00	675.00
09/28/21	Michael Thatcher, CIRA	Attend internal call with CF, FC, MG, SVM, TA and MS.	0.80	450.00	360.00
09/29/21	Mark Shapiro	Meeting with potential DIP Lender.	1.20	595.00	714.00
09/30/21	Mark Shapiro	Call with potential investor.	0.60	595.00	357.00
09/30/21	Michael Thatcher, CIRA	Attend internal call with CF, FC, SVM and MS	0.50	450.00	225.00
<b><u>Claims Administration</u></b>					
08/13/21	Mark Shapiro	Handling of treasury requirements and vendor/claims issues with Debtors and counsel.	1.80	595.00	1,071.00
08/19/21	Mark Shapiro	Transition planning for accounting & finance. Handling of vendor issues, budget and insurance claims concerns. Emails and calls concerning BP and J. Aron reporting.	2.70	595.00	1,606.50

<u>DATE</u>	<u>PROFESSIONAL</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
08/26/21	Mark Shapiro	Limetree Mediation re: Class Litigation. Update with Claro.	2.40	595.00	1,428.00
08/31/21	Mark Shapiro	Review of Claro report re: potential insurance recoveries.	0.60	595.00	357.00
09/01/21	Tanya Anderson	Call with claims agents to discuss services and documentation maintenance	0.50	350.00	175.00
09/16/21	Michael Thatcher, CIRA	Review LBR filed objection to LBT motion for administrative claim.	0.70	450.00	315.00
<b><u>Employment/Fee Applications</u></b>					
08/03/21	Mark Shapiro	Call with TL and C Fox regarding BKC reporting.	0.40	595.00	238.00
08/11/21	Mark Shapiro	Handling of retention application requirements.	1.60	595.00	952.00
08/11/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to application to employ.	0.50	550.00	275.00
08/17/21	Mark Shapiro	Review of invoicing.	0.40	595.00	238.00
08/26/21	Tanya Anderson	Fee Application preparation - July.	1.00	350.00	350.00
08/30/21	Tanya Anderson	Fee Application Entry review.	1.50	350.00	525.00
09/14/21	Tanya Anderson	Invoicing and Fee statement preparation	0.30	350.00	105.00
09/15/21	Tanya Anderson	Invoicing and Fee statement preparation	0.50	350.00	175.00
09/16/21	Tanya Anderson	Call with TF to review invoicing and time entry	0.70	350.00	245.00
09/17/21	Tanya Anderson	August Fee Statement - review of hours	2.30	350.00	805.00
09/21/21	Tanya Anderson	Fee Application - review of meetings.	1.20	350.00	420.00
09/21/21	Tanya Anderson	Fee Application - review of classifications.	0.90	350.00	315.00
09/22/21	Tanya Anderson	Fee Application - reconciliation of time and expenses.	3.80	350.00	1,330.00
09/22/21	Tanya Anderson	Fee Application - review of meetings.	2.00	350.00	700.00
09/23/21	Tanya Anderson	Fee Application - review of updated time entries.	2.80	350.00	980.00
09/23/21	Tanya Anderson	Fee Application - preparation of filing paperwork.	1.30	350.00	455.00
09/26/21	Tanya Anderson	August Fee Application - review time entries.	0.80	350.00	280.00
09/27/21	Tanya Anderson	July updates to fee application - sent for review.	0.90	350.00	315.00
09/27/21	Tanya Anderson	Call with BK to set up August Fee Statement.	0.80	350.00	280.00
09/27/21	Tanya Anderson	July updates to fee application.	0.50	350.00	175.00
09/27/21	Frank Cottrell	Review of July fee statement and suggested edits.	0.40	400.00	160.00
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and revise fee statement for July.	1.20	550.00	660.00
09/27/21	Michael Thatcher, CIRA	Review Aug '21 fee statement and prepare edits/revisions.	0.90	450.00	405.00
09/27/21	Benjamin Kehler	Call with TA to discuss August fee statement.	0.70	295.00	206.50
09/29/21	Scott Van Meter, JD, CPA, CIRA, CFF	Review and revise fee statement for July.	0.40	550.00	220.00
09/30/21	Benjamin Kehler	Update July fee statement.	1.20	295.00	354.00
<b><u>Monthly Operating Reports</u></b>					
08/11/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara re: review of Debtors and MOR reporting supporting documents.	0.50	325.00	162.50
08/11/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with BL to discuss MOR and walk through excel files and information for beginning balances.	0.80	350.00	280.00
08/17/21	Karyn Kalita	Conference call with B. Lombardo re: review of MOR and call preparation with D. Dunbar (0.3).	0.30	225.00	67.50
08/20/21	Karyn Kalita	Conference call with B. Lombardo re: review of MOR documents (0.3).	0.30	225.00	67.50
08/20/21	Karyn Kalita	Second conference call with B. Lombardo re: review of MOR new format Excel template and form and to review cash ledger questions (0.3).	0.30	225.00	67.50
08/24/21	Karyn Kalita	Update statement of receipts and disbursements for July 2020 MORs (0.6).	0.60	225.00	135.00
08/25/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with B Lombardo to discuss status of MOR.s.	0.20	350.00	70.00
08/26/21	Bernadette Lombardo, CPA, CFE, CIRA	Review correspondence from Debtor re: MOR open items.	0.10	325.00	32.50
08/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review and finalize LBRH July MOR and correspond with T. Licamara re: the same.	0.30	325.00	97.50
08/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review accounts receivable aging provided by Debtor for MOR.	0.20	325.00	65.00
08/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez and Neil Morgan to discuss analysis of transitional shared services agreement with Terminals.	1.20	550.00	660.00
08/30/21	Bernadette Lombardo, CPA, CFE, CIRA	Review progress and accuracy of 5 MORs work papers prepared by K. Kalita.	1.30	325.00	422.50
08/30/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of MOR questions.	0.40	325.00	130.00
08/30/21	Karyn Kalita	Update LBS, LBRH2, LBR, LBRM, and LBRO July 2020 MOR (1.2).	1.20	225.00	270.00



DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/30/21	Karyn Kalita	Conference call with B. Lombardo re: review of MOR questions (0.4).	0.40	225.00	90.00
09/08/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with C. Fox re: review of MOR reporting	0.40	325.00	130.00
09/08/21	Carol Fox, CPA, CIRA, CFE	Telephone conferences with BL (0.5) and TL (0.6) regarding preparation of the Monthly Operating Reports; develop work plan for completing the same (1.1)	2.20	450.00	990.00
09/08/21	Teresa Licamara, CPA, ABV, CFF, CIRA	With CF to discuss and plan for finalizing monthly operating reports for all Debtors.	0.30	350.00	105.00
09/09/21	Bernadette Lombardo, CPA, CFE, CIRA	Review and update Notes to MOR attachments for 6 debtors	0.70	325.00	227.50
09/09/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with K. Kalita re: July MOR updates	0.10	325.00	32.50
09/09/21	Carol Fox, CPA, CIRA, CFE	Multiple email correspondence with the Debtors' controller re: clarification on the financial statements necessary to complete the July Monthly Operating Reports.	0.60	450.00	270.00
09/09/21	Karyn Kalita	Update LBS, LBRH2, LBR, LBRM, and LBRO July 2020 MORs (0.7)	0.70	225.00	157.50
09/10/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of MOR financials provided by debtor	0.10	325.00	32.50
09/10/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with Debtor re: date range of P&L	0.10	325.00	32.50
09/10/21	Karyn Kalita	Update LBS, LBRH2, LBR, LBRM, and LBRO July 2020 MORs (2.2)	2.20	225.00	495.00
09/10/21	Karyn Kalita	Conference call with BL re: review of MOR financials provided by debtor	0.10	225.00	22.50
09/13/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review internal financials for all Debtors and supervise preparation of MOR's	0.50	350.00	175.00
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Review July MORs (LBS, LBRH and LBRH2) for accuracy and completeness and send revision comments to K. Kalita	0.90	325.00	292.50
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of July MORs and issues with financials provided by debtor	0.60	325.00	195.00
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Review LBRO July MOR for accuracy and completeness and send revision comments to K. Kalita	0.50	325.00	162.50
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Several internal and external correspondence related to July and August MOR	0.50	325.00	162.50
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with D. Uitti re: review of cash for August MOR	0.20	325.00	65.00
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare document request for August MOR and transmit the same to D. Dunbar	0.20	325.00	65.00
09/14/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare MOR issues outline to discuss with T. Licamara as it relates to July MORs	0.20	325.00	65.00
09/14/21	Carol Fox, CPA, CIRA, CFE	Supervise preparation of July 2021 and August 2021 Monthly Operating Reports - on going.	0.90	450.00	405.00
09/14/21	Karyn Kalita	Update Limetree Bay Refining July 2021 MOR with financial statement information (1.2).	1.20	225.00	270.00
09/14/21	Karyn Kalita	Update Limetree Bay Refining Marketing July 2021 MOR with financial statement information (1.1).	1.10	225.00	247.50
09/14/21	Karyn Kalita	Update Limetree Bay Refining Operating July 2021 MOR with financial statement information (1.1).	1.10	225.00	247.50
09/14/21	Karyn Kalita	Update Limetree Bay Services July 2021 MOR with financial statement information (1.1).	1.10	225.00	247.50
09/14/21	Karyn Kalita	Update Limetree Bay Refining Holdings II July 2021 MOR with financial statement information (0.7).	0.70	225.00	157.50
09/14/21	Karyn Kalita	Conference call with BL re: review of July MORs and issues with financials provided by debtor	0.60	225.00	135.00
09/15/21	Bernadette Lombardo, CPA, CFE, CIRA	Review and revise all MORs, cash receipts and disbursements attachments and financial statement attachments per discussion with T. Licamara	1.10	325.00	357.50
09/15/21	Bernadette Lombardo, CPA, CFE, CIRA	Review LBR and LBRM July MOR for accuracy and completeness and send revision comments to K. Kalita	0.50	325.00	162.50
09/15/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara re: review of MOR questions	0.10	325.00	32.50
09/15/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with B Lombardo regarding MOR's and status of same.	0.10	350.00	35.00
09/16/21	Bernadette Lombardo, CPA, CFE, CIRA	Begin revisions to MORs per T. Licamara review, including review of first day motions	0.70	325.00	227.50
09/16/21	Bernadette Lombardo, CPA, CFE, CIRA	Update notes to 6 MORs per discussion with T. Licamara	0.60	325.00	195.00
09/16/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with T. Licamara re: review of MORs	0.20	325.00	65.00
09/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Review MOR's	2.50	350.00	875.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/16/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with B Lombardo regarding review of MOR's and comments to same.	0.20	350.00	70.00
09/17/21	Bernadette Lombardo, CPA, CFE, CIRA	Continue and complete revisions to MORs per T. Licamara review/comments (LBRO, LBRM, LBS and LBR) (.5 each)	2.00	325.00	650.00
09/21/21	Bernadette Lombardo, CPA, CFE, CIRA	Update signature date on July MORs, prepare zip files of MOR and MOR attachments, and transmit the same to counsel for filing (.2 each debtor)	1.20	325.00	390.00
09/21/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with D. Lane re: notes to July MORs, revise the same and transmit to D. Lane for filing (LBS, LBR, LBRH2, .2 each)	0.60	325.00	195.00
09/21/21	Bernadette Lombardo, CPA, CFE, CIRA	Review August MOR documents received from D. Dunbar, update MOR document request list and prepare MOR status update to C. Fox	0.30	325.00	97.50
09/21/21	Bernadette Lombardo, CPA, CFE, CIRA	Review MOR cash ledger categories for August cash activity and correspond with K. Kalita re:the same	0.30	325.00	97.50
09/21/21	Bernadette Lombardo, CPA, CFE, CIRA	Review status/progress of August MOR preparation and several correspondence with debtor and internal team re: the same	0.20	325.00	65.00
09/21/21	Karyn Kalita	Prepare August 2021 statements of cash receipts and disbursements for LBR, LBRH2, LBRM, LBRO, and LBS (2.9).	2.90	225.00	652.50
09/21/21	Karyn Kalita	Prepare August 2021 cash ledgers for LBR, LBRH2, LBRM, LBRO, and LBS (2.6).	2.60	225.00	585.00
09/21/21	Karyn Kalita	Prepare August 2021 financial statement information for LBRH2, LBRO, and LBS MORs (0.9).	0.90	225.00	202.50
09/21/21	Karyn Kalita	Prepare August 2021 bank statements and bank statement schedules for LBR, LBRM, and LBRO for MORs (0.8).	0.80	225.00	180.00
09/21/21	Karyn Kalita	Roll forward monthly operating reports for all Limetree entities (0.6)	0.60	225.00	135.00
09/21/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Supervise preparation of MOR's	0.50	350.00	175.00
09/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Review inquiries from K. Kalita re: August MOR, research the same, correspond with M. Glade re: the same and prepare response to K. Kalita	1.60	325.00	520.00
09/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Review documents received from D. Dunbar, update MOR document request list and prepare status update to C. Fox	0.40	325.00	130.00
09/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Follow-up correspondence to D. Dunbar re: EWB account per review of documents provided	0.20	325.00	65.00
09/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Prepare correspondence to D. Dunbar re: updated open items for August MOR	0.20	325.00	65.00
09/22/21	Bernadette Lombardo, CPA, CFE, CIRA	Several correspondence with K. Kalita re: review of August MOR preparation	0.20	325.00	65.00
09/22/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with D. Dunbar regarding August Monthly Operating Report.	0.20	450.00	90.00
09/22/21	Karyn Kalita	Update August 2021 bank statements and bank statement schedule for LBR MOR (1.2).	1.20	225.00	270.00
09/22/21	Karyn Kalita	Update August 2021 statement of cash receipts and disbursements for LBR (1.2).	1.20	225.00	270.00
09/22/21	Karyn Kalita	Update August 2021 financial statement information for LBR MOR (1.1).	1.10	225.00	247.50
09/22/21	Karyn Kalita	Update August 2021 financial statement information for LBRM for MOR (0.8).	0.80	225.00	180.00
09/22/21	Karyn Kalita	Update August 2021 statement of cash receipts and disbursements for LBS (0.6).	0.60	225.00	135.00
09/22/21	Karyn Kalita	Update August 2021 cash ledger for LBR (0.4).	0.40	225.00	90.00
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Review documents received from D. Dunbar, update MOR document request list and prepare status update to C. Fox	0.20	325.00	65.00
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Review August MOR for LBRH2 prepared by K. Kalita for accuracy and completeness, edit accordingly	0.30	325.00	97.50
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Several correspondence with K. Kalita re: MOR re: review of inquiries	0.30	325.00	97.50
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Review August MOR for LBRH prepared by K. Kalita for accuracy and completeness, edit accordingly	0.20	325.00	65.00
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of progress of MOR and open item list	0.10	325.00	32.50

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/23/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with D. Dunbar re: request for EWB 7759 statement	0.10	325.00	32.50
09/23/21	Karyn Kalita	Update August 2021 statement of cash receipts and disbursements for LBR (0.9).	0.90	225.00	202.50
09/23/21	Karyn Kalita	Prepare August 2021 Notes for the MORs LBR, LBRH, LBRH2, LBRM, LBRO, and LBS (0.8).	0.80	225.00	180.00
09/23/21	Karyn Kalita	Update August 2021 financial statement information for LBR MOR (0.3).	0.30	225.00	67.50
09/23/21	Karyn Kalita	Conference call with BL re: review of progress of MOR and open item list	0.10	225.00	22.50
09/24/21	Karyn Kalita	Prepare August 2021 Monthly Operating Reports for LBR, LBRH, LBRH2, LBRM, LBRO, and LBS (2.3).	2.30	225.00	517.50
09/24/21	Karyn Kalita	Prepare August 2021 schedule of insurance for LBR, LBRH2, LBRM, LBRO, and LBS MORs (0.4).	0.40	225.00	90.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review first draft of August MOR for LBRM prepared by K. Kalita for accuracy and completeness, edit accordingly	0.60	325.00	195.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review first draft of August MOR for LBRO prepared by K. Kalita for accuracy and completeness, edit accordingly	0.60	325.00	195.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review first draft of August MOR for LBS prepared by K. Kalita for accuracy and completeness, edit accordingly	0.60	325.00	195.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Review insurance schedule prepared by K. Kalita and correspondence from G. Morrow, updated schedule accordingly for all Debtors in connection with August MOR preparation	0.60	325.00	195.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with K. Kalita re: review of LBRO MOR	0.20	325.00	65.00
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of MORs	0.10	325.00	32.50
09/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with K. Kalita re: revisions to LBRM, LBRO and LBS	0.10	325.00	32.50
09/27/21	Karyn Kalita	Update August 2021 Monthly Operating Reports for LBRO and LBS (1.3).	1.30	225.00	292.50
09/27/21	Karyn Kalita	Create a schedule to roll forward AR and post-petition AP for LBR, LBRO, LBRM, and LBS (0.9).	0.90	225.00	202.50
09/27/21	Karyn Kalita	Update August 2021 Monthly Operating Reports for LBRM (0.4).	0.40	225.00	90.00
09/27/21	Karyn Kalita	Conference call with BL re: review of MORs	0.10	225.00	22.50
09/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Review August MOR for LBR prepared by K. Kalita for accuracy and completeness, edit accordingly	1.10	325.00	357.50
09/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Review post-petition AP work papers and correspond with K. Kalita re: revisions to the same	0.80	325.00	260.00
09/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Review AR aging in MORs and reports provided by Debtor and correspond with Debtor re: aging for affiliate and I/C	0.50	325.00	162.50
09/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Conference call with K. Kalita re: review of affiliate AR	0.20	325.00	65.00
09/28/21	Bernadette Lombardo, CPA, CFE, CIRA	Correspond with K. Kalita re: review of LBR MOR (telephonically and email)	0.20	325.00	65.00
09/28/21	Karyn Kalita	Update the Monthly Operating Reports for affiliate AP Aging for LBR, LBRO, LBRM, and LBS (1.4).	1.40	225.00	315.00
09/28/21	Karyn Kalita	Create a schedule to roll forward AR and post-petition AP for LBR, LBRO, LBRM, and LBS (1.2).	1.20	225.00	270.00
09/28/21	Karyn Kalita	Update August 2021 Monthly Operating Reports for LBR (0.9).	0.90	225.00	202.50
09/28/21	Karyn Kalita	Conference call with BL re: Affiliate AP Aging for LBR, LBRO, LBRM, and LBS for MORs (0.3).	0.30	225.00	67.50
09/28/21	Karyn Kalita	Correspond with BL re: review of LBR MOR (telephonically and email)	0.20	225.00	45.00
09/28/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Supervise preparation of MOR's	0.40	350.00	140.00
09/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Review for accuracy and completeness after revisions prepared by K. Kalita to the August MORs for LBR, edit as necessary and forward the same to T. Licamara for review/comment	1.10	325.00	357.50
09/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Review for accuracy and completeness after revisions prepared by K. Kalita to the August MORs for LBRM and LBRO (.3 each), edit as necessary and forward the same to T. Licamara for review/comment	0.60	325.00	195.00
09/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Review for accuracy and completeness after revisions prepared by K. Kalita to the August MORs for LBRH and LBRH2 (.2 each), edit as necessary and forward the same to T. Licamara for review/comment	0.40	325.00	130.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
09/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Review for accuracy and completeness after revisions prepared by K. Kalita to the August MORs for LBS, edit as necessary and forward the same to T. Licamara for review/comment	0.30	325.00	97.50
09/29/21	Bernadette Lombardo, CPA, CFE, CIRA	Two conference calls with K. Kalita re: MOR review	0.20	325.00	65.00
09/29/21	Karyn Kalita	Update the Monthly Operating Reports for affiliate AP Aging for LBR, LBRO, LBRM, and LBS (0.4).	0.40	225.00	90.00
09/29/21	Karyn Kalita	Two conference calls with BL re: MOR review	0.20	225.00	45.00
09/30/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Receive request from FA to creditors committee and email to counsel regarding providing data in excel to FA of creditors committee.	0.30	350.00	105.00
<b><u>Communications with Management</u></b>					
07/13/21	Mark Shapiro	Handling of calls and emails with management concerning bankruptcy case. Post-hearing debrief with management.	2.40	595.00	1,428.00
07/13/21	Mark Shapiro	On site meetings with Debtors re: Liquidation Plan.	1.50	595.00	892.50
07/13/21	Marshall Glade, CPA	Call with management team to review cash flow budget.	1.00	415.00	415.00
07/13/21	Marshall Glade, CPA	Meet with T Graham regarding payroll details.	0.90	415.00	373.50
07/13/21	Marshall Glade, CPA	Meet with J Charles regarding terminal tanks used by refinery.	0.90	415.00	373.50
07/13/21	Marshall Glade, CPA	Meet with T Graham and N Morgan regarding employees and work performed by them.	1.40	415.00	581.00
07/13/21	Marshall Glade, CPA	Meet with D Dunbar regarding IT spend and timing of various weekly / monthly / quarterly payments.	1.20	415.00	498.00
07/14/21	Mark Shapiro	On-site meetings with management. Weekly inventory liquidation call. Review of documents and valuation of inventory collateral.	2.30	595.00	1,368.50
07/14/21	Mark Shapiro	Handling of vendor matters with Debtors and BH.	0.60	595.00	357.00
07/14/21	Mark Shapiro	Update with management.	0.50	595.00	297.50
07/14/21	Tanya Anderson	Management presentation preparation - research.	0.90	350.00	315.00
07/14/21	Dan Uitti, CPA	Call with client to discuss budget vs actual process.	0.50	350.00	175.00
07/14/21	Marshall Glade, CPA	Meetings with S Tompsett regarding actual receipts and disbursements compared to budget.	0.40	415.00	166.00
07/14/21	Marshall Glade, CPA	Call with company regarding budget to actual process.	0.50	415.00	207.50
07/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly inventory update call.	0.50	550.00	275.00
07/14/21	Scott Van Meter, JD, CPA, CIRA, CFF	Prepare instructions on postpetition protocol for LBR management and staff.	1.50	550.00	825.00
07/15/21	Mark Shapiro	Update calls with management, BR and BH counsel teams to review bankruptcy status and case strategy. Handling of legal matters with Debtors.	3.30	595.00	1,963.50
07/15/21	Tanya Anderson	Management presentation preparation - background.	1.50	350.00	525.00
07/15/21	Tanya Anderson	Management presentation preparation - Timeline and guidance.	2.80	350.00	980.00
07/15/21	Tanya Anderson	Management presentation preparation - initial outline.	2.80	350.00	980.00
07/15/21	Christina Reynolds	Prepare primer on bankruptcy procedures.	2.70	350.00	945.00
07/15/21	Christina Reynolds	Research bankruptcy procedures.	2.80	350.00	980.00
07/15/21	Christina Reynolds	Internal discussion and planning for management presentation with TA and SVM.	1.10	350.00	385.00
07/15/21	Marshall Glade, CPA	Call with counsel regarding budget updates, vendor issues, operational challenges, and other issues.	1.10	415.00	456.50
07/16/21	Mark Shapiro	Emails and calls with Debtor management, BH and BR. Handling of lender issues and bankruptcy case matters.	2.20	595.00	1,309.00
07/16/21	Mark Shapiro	Review of case matters and update with Debtor management. Bankruptcy planning and administration.	1.50	595.00	892.50
07/16/21	Christina Reynolds	Prepare primer on bankruptcy procedures.	3.00	350.00	1,050.00
07/16/21	Dan Uitti, CPA	Call with Dustin & Quincy regarding IT vendors.	1.00	350.00	350.00
07/16/21	Marshall Glade, CPA	Calls with company regarding various line items on cash flow budget and associated analyses.	1.60	415.00	664.00
07/16/21	Marshall Glade, CPA	Call with accounting team to determine appropriate process regarding allocation of expenses to various line items.	1.30	415.00	539.50
07/17/21	Mark Shapiro	Status updates with Debtor management and BH. Review of liquidation plan. Handling of case administration.	1.60	595.00	952.00
07/17/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status update call including discussion of critical vendors.	0.80	550.00	440.00
07/18/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of critical vendors including call with counsel.	1.80	550.00	990.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/19/21	Mark Shapiro	Status review with BR team. Calls with BR and BH to handle open bankruptcy issues. Update call with Debtor management.	2.40	595.00	1,428.00
07/19/21	Marshall Glade, CPA	Call with management team regarding critical vendor status.	1.00	415.00	415.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with counsel.	0.40	550.00	220.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budget analysis and call with management to discuss budget issues.	2.00	550.00	1,100.00
07/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to utility deposit banking issues including call with J. Vanderwel.	0.60	550.00	330.00
07/20/21	Mark Shapiro	Calls and emails with Debtors and counsel concerning vendor and collateral issues. Reconciliation of CMS payments.	2.30	595.00	1,368.50
07/20/21	Mark Shapiro	Status update with Debtors management.	0.70	595.00	416.50
07/20/21	Dan Uitti, CPA	Call with company to review other opex expenses.	0.80	350.00	280.00
07/20/21	Dan Uitti, CPA	Call with client for LBR budget review.	0.80	350.00	280.00
07/20/21	Dan Uitti, CPA	Call with client to discuss IT costs.	0.20	350.00	70.00
07/20/21	Dan Uitti, CPA	Call with Company to review Pinnacle invoices.	0.50	350.00	175.00
07/20/21	Marshall Glade, CPA	Research net collateral value calculation; call with Anh Tran.	1.50	415.00	622.50
07/20/21	Marshall Glade, CPA	Call with company to review Pinnacle invoices.	0.50	415.00	207.50
07/20/21	Marshall Glade, CPA	Update call with company to review budget.	1.00	415.00	415.00
07/20/21	Marshall Glade, CPA	Call with management team regarding operating expenses.	1.10	415.00	456.50
07/21/21	Mark Shapiro	Updates with BR and BH teams. Status review and other calls with Debtor management to discuss open case matters.	2.20	595.00	1,309.00
07/21/21	Dan Uitti, CPA	Call with Company (Quincy and Jesus) to discuss future IT costs.	0.80	350.00	280.00
07/21/21	Marshall Glade, CPA	Update call with BP regarding liquidation of crude.	0.50	415.00	207.50
07/21/21	Marshall Glade, CPA	Draft email and finalize initial 13-week cash flow budget to send to company for review.	1.60	415.00	664.00
07/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status call with counsel.	0.80	550.00	440.00
07/22/21	Mark Shapiro	Update re: case status with Debtor management. Update to review potential conflicts with SJP and JR.	2.70	595.00	1,606.50
07/22/21	Dan Uitti, CPA	Post petition cost tracking call with Company.	0.60	350.00	210.00
07/22/21	Dan Uitti, CPA	Call regarding 13 week cash flow model with Company.	0.50	350.00	175.00
07/22/21	Dan Uitti, CPA	Call regarding net collateral value with the Company.	2.30	350.00	805.00
07/22/21	Marshall Glade, CPA	Call with company regarding accounting for post petition expenses.	0.60	415.00	249.00
07/22/21	Marshall Glade, CPA	Call with company regarding J. Aron inventory tracking sheet.	2.00	415.00	830.00
07/22/21	Teresa Licamara, CPA, ABV, CFF, CIRA	Call with C Fox, B Lombardo and counsel regarding status.	0.30	350.00	105.00
07/23/21	Mark Shapiro	Status updates with Debtor management and counsel. Review of case matters with BR and BH teams.	1.70	595.00	1,011.50
07/23/21	Dan Uitti, CPA	Call with company to review 13 week cash flow model.	1.00	350.00	350.00
07/23/21	Marshall Glade, CPA	Call with IT consultant to review SAP needs.	0.80	415.00	332.00
07/23/21	Scott Van Meter, JD, CPA, CIRA, CFF	Update call with counsel.	0.70	550.00	385.00
07/26/21	Mark Shapiro	Legal update with BR and BH teams. Status update and review and Debtor management. Conflicts discussion with JR and SJP.	2.30	595.00	1,368.50
07/26/21	Dan Uitti, CPA	Call with Company's lawyers to discuss make whole language.	0.30	350.00	105.00
07/26/21	Marshall Glade, CPA	Draft correspondence regarding various projection scenarios.	0.70	415.00	290.50
07/26/21	Marshall Glade, CPA	Update call with counsel regarding 1099 contractors, critical vendors, budget.	0.50	415.00	207.50
07/26/21	Marshall Glade, CPA	Call with counsel regarding make whole amounts.	0.50	415.00	207.50
07/26/21	Marshall Glade, CPA	Call with team regarding Pinnacle needs and invoicing.	0.50	415.00	207.50
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Status update call with counsel.	0.50	550.00	275.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Analysis of make whole amounts including call with counsel.	1.10	550.00	605.00
07/26/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meeting with Sloan Schoyer including tour of facilities.	2.00	550.00	1,100.00
07/27/21	Mark Shapiro	Update with Debtor management to review open bankruptcy matters.	0.40	595.00	238.00

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
07/27/21	Dan Uitti, CPA	Call with Company to finalize budget.	1.40	350.00	490.00
07/27/21	Dan Uitti, CPA	Edit 13 week cash model based on call with Company.	1.20	350.00	420.00
07/27/21	Dan Uitti, CPA	Call with Company regarding 13 week cash flow model.	0.40	350.00	140.00
07/27/21	Marshall Glade, CPA	Call with management to review budget updates.	1.20	415.00	498.00
07/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Attention to budgeting including several calls with management.	3.30	550.00	1,815.00
07/28/21	Mark Shapiro	Board Meeting. Legal update with BR and BH. Status review with Debtor management.	2.70	595.00	1,606.50
07/28/21	Dan Uitti, CPA	Call with Anh regarding updated net collateral value.	0.50	350.00	175.00
07/28/21	Marshall Glade, CPA	Attend board call.	1.00	415.00	415.00
07/28/21	Marshall Glade, CPA	Update call with counsel regarding budget and other issues.	0.60	415.00	249.00
07/28/21	Marshall Glade, CPA	Call regarding product liquidation plan.	0.50	415.00	207.50
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Update call with counsel.	0.80	550.00	440.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Weekly inventory management call.	0.50	550.00	275.00
07/28/21	Scott Van Meter, JD, CPA, CIRA, CFF	Participate in Board Meeting.	1.00	550.00	550.00
07/29/21	Mark Shapiro	Status update with Debtor management and counsel. Legal update with Baker Hostetler and Baker Botts concerning J. Aron agreements and reporting.	1.30	595.00	773.50
07/29/21	Dan Uitti, CPA	Call with Anh to discuss S&O make-whole amount.	1.30	350.00	455.00
07/30/21	Mark Shapiro	Legal update with BR and BH. Status call with Debtor management. On-site meetings and review of open case issues.	2.90	595.00	1,725.50
07/30/21	Marshall Glade, CPA	Meet with J Charles regarding tank fees and remaining product in the various tanks.	1.00	415.00	415.00
08/02/21	Mark Shapiro	On-site meetings and emails concerning insurance, inventory liquidation, employee transition and vendor issues.	2.20	595.00	1,309.00
08/03/21	Dan Uitti, CPA	Call with Company regarding the updated budget.	0.90	350.00	315.00
08/03/21	Marshall Glade, CPA	Call with company and MS regarding weekly payment plan.	0.70	415.00	290.50
08/04/21	Mark Shapiro	Refinery restructuring project meeting with Debtors. Inventory liquidation call with BP and Debtors.	1.60	595.00	952.00
08/05/21	Dan Uitti, CPA	Call regarding hibernation budget with Company.	0.40	350.00	140.00
08/13/21	Carol Fox, CPA, CIRA, CFE	Follow-up telephone conference with counsel and MS.	0.30	450.00	135.00
08/16/21	Mark Shapiro	Insurance review with Claro. EPA status discussion with Debtor counsel. Review of case status and open issues with BR team.	1.40	595.00	833.00
08/16/21	Carol Fox, CPA, CIRA, CFE	Provide East West Bank with the documentation necessary to establish a depository account (0.8); inquire and provide pleadings necessary to establish a utility depository account (0.2); forward DACA to counsel, email correspondence regarding the same (0.3).	1.30	450.00	585.00
08/16/21	Dan Uitti, CPA	Call with Company to discuss catalyst removal and bids.	0.50	350.00	175.00
08/17/21	Carol Fox, CPA, CIRA, CFE	Case update with counsel regarding establishing new bank accounts and preparation of the bankruptcy schedules.	0.60	450.00	270.00
08/18/21	Carol Fox, CPA, CIRA, CFE	Follow-up with counsel and East West Bank regarding establishment of depository and utility accounts.	0.60	450.00	270.00
08/19/21	Dan Uitti, CPA	Call with JV to discuss historical budget to actual and future budgeted amounts.	0.80	350.00	280.00
08/19/21	Dan Uitti, CPA	Call with Company to review catalyst removal file.	0.30	350.00	105.00
08/19/21	Dan Uitti, CPA	Call with Mike Magill to discuss sale of construction parts.	0.20	350.00	70.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Jim Vanderwel to discuss budget variances.	0.50	550.00	275.00
08/19/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Mike Magill and Duke Given to discuss catalyst recovery.	0.50	550.00	275.00
08/20/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: DACA and newly established East West Bank Accounts.	0.20	450.00	90.00
08/23/21	Carol Fox, CPA, CIRA, CFE	Continue to follow-up with counsel and East West Bank regarding the DACA.	0.60	450.00	270.00
08/25/21	Mark Shapiro	Update call with Management and SVM.	1.00	595.00	595.00
08/25/21	Mark Shapiro	Conflicts Committee call.	0.50	595.00	297.50
08/26/21	Mark Shapiro	Management meetings concerning accounting transition.	0.60	595.00	357.00
08/26/21	Carol Fox, CPA, CIRA, CFE	Follow-up with counsel for the Debtors regarding treatment of Working Capital True-Up.	0.40	450.00	180.00
08/27/21	Mark Shapiro	Attendance at Board Meeting. Updates on sale process.	1.40	595.00	833.00

## B. Riley Advisory Services

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
08/27/21	Mark Shapiro	Prep for and attendance at Board Meeting.	1.20	595.00	714.00
08/27/21	Bernadette Lombardo, CPA, CFE, CIRA	Follow-up with D. Dunbar re: open items.	0.10	325.00	32.50
08/29/21	Mark Shapiro	Emails and calls with management concerning transition services and buy/sell of propane/butane.	1.20	595.00	714.00
08/30/21	Mark Shapiro	Updates with management.	0.90	595.00	535.50
08/30/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with and follow-up email to counsel for the Debtor regarding the BP toll agreements and history of the Ramp-up Margin between BP and the Debtors.	0.70	450.00	315.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with counsel to discuss J. Aron and BP inventory liquidation issues.	0.80	550.00	440.00
08/30/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Alvarez to discuss transitional shared services agreement with Terminals.	0.60	550.00	330.00
08/31/21	Mark Shapiro	Calls and emails concerning accounting and treasury transition.	0.80	595.00	476.00
09/01/21	Mark Shapiro	Restructuring Committee meeting. Call with Jefferies and BH re: sale process. Call with Claro to review insurance claims status. BP inventory liquidation call and follow-up with SVM.	2.80	595.00	1,666.00
09/01/21	Tanya Anderson	Call with management and CF to discuss invoicing procedures for BP	0.60	350.00	210.00
09/01/21	Carol Fox, CPA, CIRA, CFE	Teams meeting with TA and Dustin Dunbar BP receivable.	0.80	450.00	360.00
09/01/21	Marshall Glade, CPA	Review weekly proposed payments	0.40	415.00	166.00
09/01/21	Tim Hannon	Phone working session with Q. Lewis, S. Tompsett, MT re IT related requirements and transition services for LBR post-9/19 RIF.	0.70	425.00	297.50
09/01/21	Michael Thatcher, CIRA	Attend call with LBR management team to discuss transition services related to Accounting/Finance, IT and general operations.	1.00	450.00	450.00
09/01/21	Michael Thatcher, CIRA	Call with MS, A&M team, and LBR/LBT senior management to discuss status of transition agreement.	0.50	450.00	225.00
09/02/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel re: the inclusion of ramp-up margin in the CMS calculation (0.2); review revised calculation of BP receivable and supporting workpapers (1.4).	1.60	450.00	720.00
09/02/21	Tim Hannon	Phone working session with M. Magill, S. Tompsett, MT re supply chain related transition services for LBR post-9/19 RIF.	0.60	425.00	255.00
09/03/21	Tanya Anderson	Call with CF and Management to discuss BP disputed amounts development and invoicing	0.60	350.00	210.00
09/03/21	Michael Thatcher, CIRA	Call with LBR/LBT senior leadership team, A&M and SVM to discuss status of draft transition services agreement.	0.30	450.00	135.00
09/07/21	Mark Shapiro	Calls and emails with JR and NM prep for Lender call.	0.40	595.00	238.00
09/08/21	Mark Shapiro	Handling of vendor issues with MC and BH.	0.60	595.00	357.00
09/09/21	Tanya Anderson	Accounting planning call with Management	0.90	350.00	315.00
09/10/21	Tanya Anderson	Treasury planning call with Management	0.80	350.00	280.00
09/10/21	Marshall Glade, CPA	Call with company management regarding shared services	1.00	415.00	415.00
09/10/21	Marshall Glade, CPA	Call with management regarding treasury functions	0.70	415.00	290.50
09/10/21	Jeanne Aulbach	Call with Limetree and BRAS team to review data retention policies and access to SAP.	1.00	395.00	395.00
09/14/21	Mark Shapiro	Management update.	1.00	595.00	595.00
09/15/21	Mark Shapiro	Restructuring Committee call.	0.90	595.00	535.50
09/16/21	Mark Shapiro	Review of and comments to press release.	0.40	595.00	238.00
09/16/21	Michael Thatcher, CIRA	Call with Counsel to discuss LBT/LBR IT structure	0.40	450.00	180.00
09/20/21	Mark Shapiro	Management update call.	1.20	595.00	714.00
09/20/21	Marshall Glade, CPA	Call regarding treasury function transition	1.00	415.00	415.00
09/21/21	Mark Shapiro	LBT claim discussion with MC and SB.	0.50	595.00	297.50
09/21/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with counsel regarding collection of BP CMS receivable.	0.50	450.00	225.00
09/21/21	Frank Cottrell	Technical discussion w/ Debtors. Att: S. Van Meter; LBR - S. Schoyer, F. Rodriguez.	0.90	400.00	360.00
09/21/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Sloan Schoyer, Fermin Rodriguez and Frank Cottrell to analyze power management, fuel cost and allocations.	1.00	550.00	550.00
09/22/21	Carol Fox, CPA, CIRA, CFE	Telephone conference with D. Dunbar regarding July and August CMS invoices.	0.30	450.00	135.00

## B. Riley Advisory Services

<u>DATE</u>	<u>PROFESSIONAL</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Dinner meeting with Neil Morgan and Dustin Dunbar to discuss accounting and finance, hydrocarbon removal process and other issues.	2.00	550.00	1,100.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meetings with Neil Morgan regarding employee and contractor retention and IT needs.	1.50	550.00	825.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meeting with Mike Magill regarding warehouses, surplus materials and catalyst recovery.	1.00	550.00	550.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Meetings with Neil Morgan and Basuraj Mohansingh regarding hydrocarbon removal process, EPA matters and other operational issues.	1.00	550.00	550.00
09/22/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Jeff Charles (LBT) and Mark Shapiro to discuss proposed settlement related to drinking water distribution.	0.50	550.00	275.00
09/23/21	Mark Shapiro	Restructuring Committee Call. Update call with management and Debtor counsel.	1.10	595.00	654.50
09/24/21	Scott Van Meter, JD, CPA, CIRA, CFF	Breakfast meeting with Mark Chavez to discuss status of case.	1.50	550.00	825.00
09/24/21	Nicole Lopez	Introduction Meeting with Dustin and Marshall	0.50	350.00	175.00
09/27/21	Carol Fox, CPA, CIRA, CFE	Telephone conferences with Debtors' counsel re: BP CMS invoices (0.6); research and send requested information (0.2)	0.80	450.00	360.00
09/27/21	Marshall Glade, CPA	Call with D Dunbar and N Lopez regarding accounting functions	1.00	415.00	415.00
09/27/21	Scott Van Meter, JD, CPA, CIRA, CFF	Call with Erik Boemanns and M. Thatcher to discuss data preservation and replication matters.	0.50	550.00	275.00
09/27/21	Nicole Lopez	Meeting with Dustin and Marshall	1.30	350.00	455.00
09/28/21	Mark Shapiro	Update call with management and Debtor counsel.	0.80	595.00	476.00
09/29/21	Mark Shapiro	Preparation for and attendance at LBR Board Meeting.	1.30	595.00	773.50
09/30/21	Mark Shapiro	Status update with Debtor counsel and management.	0.70	595.00	416.50
09/30/21	Frank Cottrell	Call to discuss Debtors' inventory. Att.: LBR - M. Magill.	0.30	400.00	120.00
<b>Total</b>			<b>2934.20</b>		<b>\$ 1,244,553.00</b>