

LOWENSTEIN SANDLER LLP

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*Counsel to the Debtors and
Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

Duro Dyne National Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**TWENTY-SIXTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD DECEMBER 1, 2020 THROUGH DECEMBER 31, 2020**

Lowenstein Sandler LLP, counsel to the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”), submits this Twenty-Sixth monthly fee statement² for the period December 1, 2020 through December 31, 2020 (the “**Twenty-Sixth Fee Statement**”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2018 [Docket No. 345] (the “**Administrative Order**”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

² Lowenstein Sandler filed its *First Interim Application of Lowenstein Sandler LLP As Counsel To The Debtors For Compensation For Services Rendered And Reimbursement Of Expenses For The Period From September 7, 2018 Through November 30, 2018* [D.I. 353] in lieu of its first monthly fee statement.

Pursuant to the Administrative Order, responses to the Twenty-Sixth Fee Statement, if any, are due by January 29, 2021.

Dated: January 19, 2021

Respectfully submitted,

LOWENSTEIN SANDLER LLP

/s/ Jeffrey D. Prol

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Counsel to the Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET

IN RE: Duro Dyne National Corp., et al.,¹ APPLICANT: Lowenstein Sandler LLP
CASE NO.: 18-27963 (MBK) CLIENT: Chapter 11 Debtors
CHAPTER: 11 CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

**TWENTY-SIXTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD DECEMBER 1, 2020 THROUGH DECEMBER 31, 2020**

SECTION I
FEE SUMMARY

	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	<u>\$1,596,515.50</u>	<u>\$68,836.01</u>
TOTAL FEES ALLOWED TO DATE:	<u>\$1,443,771.00</u>	<u>\$46,406.31</u>
TOTAL RETAINER REMAINING	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL PREVIOUS HOLDBACK (IF APPLICABLE) ²	<u>\$30,548.90</u>	<u>\$0.00</u>
TOTAL RECEIVED BY LOWENSTEIN SANDLER ³	<u>\$1,443,771.00</u>	<u>\$46,406.31</u>
FEE TOTALS	<u>\$186,375.50</u>	
DISBURSEMENTS TOTALS	<u>+\$7,006.79</u>	
TOTAL FEE APPLICATION	<u>\$193,382.29</u>	
MINUS 20% HOLDBACK	<u>- \$37,275.10</u>	
AMOUNT SOUGHT AT THIS TIME	<u>\$156,107.19</u>	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

² This amount reflects holdback amounts for the current interim period only, and does not include outstanding amounts owed for the prior interim periods.

³ Prior to the Petition Date, Lowenstein Sandler was retained to represent the Debtors in these Chapter 11 Cases. Lowenstein Sandler was paid for all amounts owed for legal services rendered prior to the Petition Date and was holding a retainer in the amount of \$117,300.04 (the "Retainer") for services and expenses incurred during these Chapter 11 Cases. The total amount received by Lowenstein Sandler reflects the application of the Retainer to amounts requested in Lowenstein Sandler's First Interim Fee Application [D.I. 353].

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Citron, Lowell A.	1995	Partner/Corporate / Tax	0.70	\$1,115.00	\$780.50
Prol, Jeffrey D.	1989	Partner/Bankruptcy	19.90	\$895.00	\$17,810.50
Wovsaniker, Alan	1977	Partner/Corporate / Tax	4.80	\$905.00	\$4,344.00
Klinka, Elisia M.	2010	Counsel/Corporate / Tax	8.10	\$810.00	\$6,561.00
Kramer, Jeffrey A.	1995	Counsel/Bankruptcy	112.10	\$470.00	\$52,687.00
Suckerman, Daniel A.	2007	Counsel/Corporate / Tax	36.90	\$695.00	\$25,645.50
Tyler, Stacey C.	2014	Counsel/Corporate / Tax	5.20	\$575.00	\$2,990.00
Yusem, Stuart S.	1982	Counsel/Corporate / Tax	66.50	\$755.00	\$50,207.50
Perez, Patricia K.	2010	Associate/Corporate / Tax	9.30	\$585.00	\$5,440.50
Tanico, Stephen	2018	Associate/Corporate / Tax	16.40	\$475.00	\$7,790.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	1.50	\$270.00	\$405.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	1.60	\$250.00	\$400.00
Mendiola, Christine	N/A	Paralegal/Corporate / Tax	8.70	\$350.00	\$3,045.00
Mignone, Joseph	N/A	Paralegal/Corporate / Tax	0.70	\$335.00	\$234.50
Power, Megan	N/A	Paralegal/Corporate / Tax	25.30	\$310.00	\$7,843.00
Suhail, Aneela	N/A	Paralegal/Practice Support	0.50	\$255.00	\$127.50
Michaud, Zoraida	N/A	Research Services/Knowledge and Research Services (Formerly Library)	0.20	\$320.00	\$64.00
TOTAL FEES			318.40		\$186,375.50
Attorney Blended Rate					\$622.57

SECTION II
SUMMARY OF SERVICES

Task	Task Description	Hours	Fees
B110	Case Administration	13.20	\$6,129.00
B160	Fee/Employment Applications	0.80	\$200.00
B175	Fee Applications and Invoices - Others	1.20	\$453.00

Task	Task Description	Hours	Fees
B240	Tax Issues	0.30	\$141.00
B320	Plan and Disclosure Statement (including Business Plan)	302.90	\$179,452.50
	Total	318.40	\$186,375.50

SECTION III
SUMMARY OF DISBURSEMENTS

Messenger and delivery charges	\$174.24
Filing fees	\$5,441.80
State Filing Fees/Annual Report Fees/Registered Agent Fees	\$1,340.00
Searches	\$50.75
Total Disbursements	\$7,006.79

**SECTION IV
CASE HISTORY**

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 194]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
 - a) Lowenstein Sandler attended to closing matters, including, but not limited to: (i) revisions to opinion letter; (ii) drafting board resolutions; (iii) revisions to credit agreement; (iv) attending to landlord waivers; (v) assisting with exit financing merger documents; (vi) attending to reorganization filings; (vii) preparing a memorandum regarding consummation of bankruptcy case and plan documents; (viii) conferring with the Debtor regarding closing issues; (ix) conferring counsel to Committee, Legal Representative and Asbestos Trustee regarding the Asbestos Trust Agreement; (x) revising the closing documents list; (xi) reviewing and revising the Trust Distribution Procedures document; (xii) attending to insurance requirements and related mortgage issues; (xiii) reviewing and revising written consents; (xiv) attend to publication notices; (xv) drafting an amendment to NY lease; (xvi) preparing execution versions of closing documents; (xvii) reviewing and commenting on closing flow of funds memo; (xviii) conferring with Debtors regarding escrow of plan funds; (xix) revising recording documents; (xx) conferring with counsel to the Committee, Futures Claim Representative and Asbestos Trustee regarding closing documents; (xxi) finalize closing documents and receive execution versions; (xxii) drafting second amendment to New York lease; (xxiii) finalizing closing items, executed closing documents and deliverables; (xxiv) corresponding with Asbestos Trustee regarding pledged shares and stock powers; and (xxv) finalize closing;
 - b) Lowenstein Sandler prepared and filed a motion to close the Chapter 11 Cases;
 - c) Lowenstein Sandler reviewed the United States Trustee's post-confirmation reporting requirements;
 - d) Lowenstein Sandler reviewed the Debtors' operating reports;
 - e) Lowenstein Sandler communicated with case professionals regarding timing for filing final fee applications;

- f) Lowenstein Sandler assisted with the preparation and filing of monthly fee applications for the Debtors' other professionals; and
- g) Lowenstein Sandler performed all other legal services for the Debtors that were necessary and proper in these proceedings and in furtherance of the Debtors' needs.

(5) ANTICIPATED DISTRIBUTION TO CREDITORS:

- (A) ADMINISTRATION EXPENSES: (100%)
- (B) SECURED CREDITORS: (100%)
- (C) PRIORITY CREDITORS: (100%)
- (D) GENERAL UNSECURED CREDITORS: (100%)

(6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): The Bankruptcy Court's recommendation in favor of confirmation of the Debtor's Plan of Reorganization is pending before the District Court.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 19, 2021

/s/ Jeffrey D. Prol
Jeffrey D. Prol Esq.



Order Filed on October 19, 2018
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

LOWENSTEIN SANDLER LLP

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*Proposed Counsel to the Debtors and
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*¹

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF
LOWENSTEIN SANDLER LLP AS COUNSEL TO THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through three (3), is
hereby **ORDERED**.

DATED: October 19, 2018


Honorable Michael B. Kaplan
United States Bankruptcy Judge

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Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

Upon consideration of the application (the “Application”)² of the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Lowenstein Sandler LLP (“Lowenstein Sandler”) as counsel to the Debtors, effective as of the Petition Date (September 7, 2018), and upon consideration of the Prol Declaration submitted in support of the Application; and the Court being satisfied, based on representations made in the Application that (i) Lowenstein Sandler has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Prol Declaration; (ii) Lowenstein Sandler is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Lowenstein Sandler, nor its professionals, have any connection with the Debtors, their creditors or any other party in interest; and (iv) Lowenstein Sandler’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey dated September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

2. The Debtors are authorized to employ and to retain Lowenstein Sandler, effective as of the Petition Date, to serve as the Debtors' counsel in these Chapter 11 Cases.

3. Lowenstein Sandler shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules, the Local Rules, and any orders entered in this case governing professional compensation and reimbursement for services rendered and charges and disbursements incurred.

4. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

EXHIBIT A

EXHIBIT A

Professional Services rendered by Lowenstein Sandler LLP, through December 31, 2020

In re: Chapter 11

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Citron, Lowell A.	1995	Partner/Corporate / Tax	0.70	\$1,115.00	\$780.50
Prol, Jeffrey D.	1989	Partner/Bankruptcy	19.90	\$895.00	\$17,810.50
Wovsaniker, Alan	1977	Partner/Corporate / Tax	4.80	\$905.00	\$4,344.00
Klinka, Elisia M.	2010	Counsel/Corporate / Tax	8.10	\$810.00	\$6,561.00
Kramer, Jeffrey A.	1995	Counsel/Bankruptcy	112.10	\$470.00	\$52,687.00
Suckerman, Daniel A.	2007	Counsel/Corporate / Tax	36.90	\$695.00	\$25,645.50
Tyler, Stacey C.	2014	Counsel/Corporate / Tax	5.20	\$575.00	\$2,990.00
Yusem, Stuart S.	1982	Counsel/Corporate / Tax	66.50	\$755.00	\$50,207.50
Perez, Patricia K.	2010	Associate/Corporate / Tax	9.30	\$585.00	\$5,440.50
Tanico, Stephen	2018	Associate/Corporate / Tax	16.40	\$475.00	\$7,790.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	1.50	\$270.00	\$405.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	1.60	\$250.00	\$400.00
Mendiola, Christine	N/A	Paralegal/Corporate / Tax	8.70	\$350.00	\$3,045.00
Mignone, Joseph	N/A	Paralegal/Corporate / Tax	0.70	\$335.00	\$234.50
Power, Megan	N/A	Paralegal/Corporate / Tax	25.30	\$310.00	\$7,843.00
Suhail, Aneela	N/A	Paralegal/Practice Support Research	0.50	\$255.00	\$127.50
Michaud, Zoraida	N/A	Services/Knowledge and Research Services (Formerly Library)	0.20	\$320.00	\$64.00
TOTAL FEES			318.40		\$186,375.50
Attorney Blended Rate					\$622.57

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	12/01/20	JAK	Correspond and confer with LS team re: motion to close case	0.20	\$94.00
B110	12/01/20	JAK	Prepare motion to close case	0.50	\$235.00
B110	12/02/20	DC	Respond to e-mail from J. Kramer re: start date for quarterly operating reports and end date for monthly operating reports	0.20	\$54.00
B110	12/02/20	JAK	Confer with C. O'Callaghan re: monthly operating reports	0.20	\$94.00
B110	12/02/20	JAK	Correspond with LS team re: monthly operating reports and post-confirmation issues	0.20	\$94.00
B110	12/02/20	JDP	Review UST post-confirmation reporting requirements; forward to C. O'Callaghan	0.20	\$179.00
B110	12/03/20	JAK	Correspond and confer with U.S Trustee's Office re: post-confirmation reporting and confer with client	0.40	\$188.00
B110	12/04/20	JAK	Prepare motion to close cases	1.10	\$517.00
B110	12/07/20	JAK	Prepare motion to close cases	2.50	\$1,175.00
B110	12/07/20	JAK	Telephone calls to Court re: motion to close cases	0.20	\$94.00
B110	12/07/20	JAK	Prepare certification in support of motion to close cases	0.80	\$376.00
B110	12/08/20	DC	Tend to filing Monthly Operating Report and filing and service of Motion to Close Chapter 11 Cases Effective as of 12/31/20	0.40	\$108.00
B110	12/08/20	JAK	Prepare motion to close for filing	1.80	\$846.00
B110	12/08/20	JAK	Review draft operating reports for filing	0.10	\$47.00
B110	12/09/20	JAK	Confer with LS team re: motion to close	0.30	\$141.00
B110	12/11/20	JAK	Confer with Judge Kaplan's chambers re: motion to close hearing date	0.30	\$141.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	12/22/20	JAK	Correspond with counsel to Committee, Legal Representative and Asbestos Trustee re: motion to close case	0.20	\$94.00
B110	12/22/20	JAK	Revise order on motion to close case in accordance with U.S. Trustee comments and submit to counsel for Committee	0.70	\$329.00
B110	12/23/20	JAK	Correspond with LS team re: outstanding corporate shares and review documents re: same	0.50	\$235.00
B110	12/23/20	JAK	Confer with LS team re: order closing cases	0.40	\$188.00
B110	12/23/20	JAK	Correspondence to Court re: revised order closing cases	0.30	\$141.00
B110	12/28/20	JAK	Confer with Court re: motion to close case and confer with LS team	0.40	\$188.00
B110	12/29/20	DC	Review and circulate final decree and update calendar re: deadline for filing certification re: effective date	0.20	\$54.00
B110	12/29/20	JAK	Prepare certification re: closing of cases	1.10	\$517.00

Total B110 - Case Administration	13.20	\$6,129.00
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B160 Fee/Employment Applications

B160	12/01/20	EBL	Prepare and e-file cnos re: August and September monthly fee statements	0.80	\$200.00
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Total B160 - Fee/Employment Applications	0.80	\$200.00
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B175 Fee Applications and Invoices - Others

B175	12/01/20	JAK	Review certificates of no objection re: professional fee applications	0.10	\$47.00
B175	12/04/20	DC	Respond to e-mail from J. Fialcowitz re: deadline and forms for final fee applications	0.10	\$27.00
B175	12/08/20	JDP	Follow-up re: payment of mediator's fees	0.20	\$179.00
B175	12/09/20	EBL	E-mail with L. Eden at Young Conaway re: anticipated date for filing final fee application	0.10	\$25.00
B175	12/22/20	EBL	Revise, finalize, efile and serve Anderson Kill's November 2020 monthly fee statement	0.70	\$175.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
Total B175 - Fee Applications and Invoices - Others				1.20	\$453.00
<u>B200 - Operations</u>					
<u>B240 Tax Issues</u>					
B240	12/15/20	JAK	Confer with LS team re: tax issues and plan waiver provisions	0.30	\$141.00
Total B240 - Tax Issues				0.30	\$141.00
<u>B300 - Claims and Plan</u>					
<u>B320 Plan and Disclosure Statement (including Business Plan)</u>					
B320	12/01/20	DAS	E-mails re: status of final mortgage documents	0.20	\$139.00
B320	12/01/20	DAS	Review document closing checklist for mortgage related documents; e-mails re: same to add ancillary documents; e-mails re: lease documents and organize same	1.40	\$973.00
B320	12/01/20	JAK	Review plan documents and prepare memorandum re: consummation of bankruptcy case and plan documents	6.20	\$2,914.00
B320	12/01/20	JDP	Prepare for closing	1.50	\$1,342.50
B320	12/01/20	PKP	Attention to perfection certificate, schedules and revisions to opinion letter	0.80	\$468.00
B320	12/01/20	SSY	Collect and send documents to Trustee and committee counsel; confer with P. Perez and C. O'Callaghan re: third party documents	1.00	\$755.00
B320	12/02/20	AW	E-mails with S. Yusem re: opinion issue	0.30	\$271.50
B320	12/02/20	DAS	Review status of Trust Note and Mortgage documents; review open items; attend to signature page process; various telephone calls and e-mails with S. Yusem and J. Kramer re: same	2.60	\$1,807.00
B320	12/02/20	JAK	Review correspondence from E. Grim re: insurance settlement trigger dates	0.20	\$94.00
B320	12/02/20	JAK	Confer with LS team re: closing issues	0.40	\$188.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/02/20	JAK	Correspond with J. Liesemer re: Asbestos Trust Agreement and closing	0.50	\$235.00
B320	12/02/20	JAK	Correspond with LS team re: closing issues	0.20	\$94.00
B320	12/02/20	JAK	Correspond with LS team and review documents re: mortgages	0.30	\$141.00
B320	12/02/20	JAK	Confer with LS team re: consummation of bankruptcy case and plan documents	2.40	\$1,128.00
B320	12/02/20	JAK	Confer with C. O'Callaghan re: closing issues	0.20	\$94.00
B320	12/02/20	JAK	Correspond with LS team re: bank loan closing documents and review same	0.80	\$376.00
B320	12/02/20	JAK	Review Debtors' documents and confer with LS team re: relevant dates and closing	0.50	\$235.00
B320	12/02/20	JAK	Correspond with LS team re: merger documents and review same	0.70	\$329.00
B320	12/02/20	JDP	Attend to closing issues	1.20	\$1,074.00
B320	12/02/20	MP	Review and discuss merger documents	0.80	\$248.00
B320	12/02/20	PKP	Prepare transaction for soft closing including revisions to opinion letter, draft board resolutions, attention to closing memorandum, prepare signature page packets and confer with S. Yusem, J. Proll and D. Suckerman re: same; email exchange with lender's counsel re: revisions to credit agreement; attention to landlord waivers	4.10	\$2,398.50
B320	12/02/20	SSY	Confer with J. Kramer and confer with P. Perez re: organizing workstreams for closing; organize closing process with R. Stehl; update opinion letter to Bank of America; confer with opinion committee re: back up to opinions; review updated closing agenda and confer with M. Power re: same; confer with P. Perez re: closing documents and resolutions	5.50	\$4,152.50
B320	12/03/20	DAS	Telephone call with client and LS teams re: signature process and organization; various e-mails with opposing counsel re: same; review trust note and mortgage documents	2.80	\$1,946.00
B320	12/03/20	JAK	Telephone conference with C. O'Callaghan, A. Wein and LS team re: closing of plan, execution of plan documents and closing date	1.00	\$470.00
B320	12/03/20	JAK	Correspond with LS team and review plan documents and prepare memorandum re: consummation of bankruptcy case and plan documents	3.20	\$1,504.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/03/20	JAK	Correspond with M. Power re: merger documents and review same	0.50	\$235.00
B320	12/03/20	JAK	Confer with LS team re: mortgage issues	0.30	\$141.00
B320	12/03/20	JAK	Confer with A. McMillan re: Asbestos Trust Agreement	0.30	\$141.00
B320	12/03/20	JAK	Correspond with C. O'Callaghan re: closing documents list	0.10	\$47.00
B320	12/03/20	JAK	Revise and edit closing documents list	0.40	\$188.00
B320	12/03/20	JAK	Review bank closing documents list and confer with LS team	0.30	\$141.00
B320	12/03/20	JAK	Revise and edit Asbestos Trust Agreement and correspond with Committee counsel	0.50	\$235.00
B320	12/03/20	JAK	Correspond with counsel to Committee, Legal Representative and Asbestos Trustee re: closing documents	0.20	\$94.00
B320	12/03/20	JAK	Review and revise Trust Distribution Procedures document	0.80	\$376.00
B320	12/03/20	JDP	Prepare for closing	2.50	\$2,237.50
B320	12/03/20	MP	Assist re: subsidiary merger documents and logistics	1.80	\$558.00
B320	12/03/20	PKP	Revise written consent; confer with Lender's counsel re: revisions to credit agreement; attention to perfection certificate; confer with team re: upcoming closing; attention to signature page packets	3.30	\$1,930.50
B320	12/03/20	SSY	Attend pre-closing call with LS team and client team; confer with M. Power re: mergers	3.50	\$2,642.50
B320	12/04/20	DAS	Telephone call with J. Kramer re: organization and signature process; review and comment on insurance; review and comment on mortgage ancillary documents; e-mails with trust counsel re: signature process	1.70	\$1,181.50
B320	12/04/20	JAK	Correspond with LS team and review and revise Asbestos Trust Agreement and Trust Distribution Procedures	2.80	\$1,316.00
B320	12/04/20	JAK	Correspond with C. O'Callaghan re Asbestos Trust Agreement and Trust Distribution Procedures	0.20	\$94.00
B320	12/04/20	JAK	Correspond with J. Bromberg re Asbestos Trust Agreement and Trust Distribution Procedures	0.20	\$94.00
B320	12/04/20	JAK	Correspond with LS team re: insurance requirements in mortgages and related mortgage issues	0.50	\$235.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/04/20	JAK	Correspond with C. Taylor re Asbestos Trust Agreement and Trust Distribution Procedures	0.20	\$94.00
B320	12/04/20	JAK	Correspond with A. McMillan re Asbestos Trust Agreement and Trust Distribution Procedures	0.40	\$188.00
B320	12/04/20	JAK	Correspond with C. O'Callaghan re: execution of Trust documents	0.20	\$94.00
B320	12/04/20	JAK	Correspond with counsel to Committee, Legal Representative and Asbestos Trustee re Asbestos Trust Agreement and Trust Distribution Procedures	0.50	\$235.00
B320	12/04/20	JAK	Review correspondence from J. Liesemer re: closing documents	0.30	\$141.00
B320	12/04/20	MP	Assist with merger related documents	0.60	\$186.00
B320	12/04/20	PKP	Attention to opinion letter and landlord waiver and warehouse notifications; confer with lender's counsel re: credit agreement and schedules; confer with S. Yusem re: same	1.10	\$643.50
B320	12/05/20	DAS	E-mails re: organizing signature pages; review various pending open items; e-mails with S. Tanico re: mortgage recording tasks	0.60	\$417.00
B320	12/06/20	AW	E-mails with S. Yusem re: closing docs	0.20	\$181.00
B320	12/06/20	JAK	Confer with LS team re: execution of closing documents	0.10	\$47.00
B320	12/07/20	AW	E-mails re: stock certs, etc.	0.40	\$362.00
B320	12/07/20	DAS	Organize signatures for various documents; review and comment on payment questions in Note Issuance Agreement; review and comment on lease term issues; review edits to trust note and mortgage documents; e-mails re: same	3.10	\$2,154.50
B320	12/07/20	JAK	Correspond and confer with C. Taylor re: Asbestos Trust Agreement	0.40	\$188.00
B320	12/07/20	JAK	Correspond with J. Liesemer re: closing documents and revise and edit same	2.50	\$1,175.00
B320	12/07/20	JAK	Confer with LS team re: outstanding closing documents	0.30	\$141.00
B320	12/07/20	JDP	Attention to closing issues	1.40	\$1,253.00
B320	12/07/20	MP	Assist with mergers and share exchanges	2.60	\$806.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/07/20	SSY	Receive and review revised BOFA loan agreement and confer with client re: same; confer with LS team re: mergers and stock Issuances and pledges; confer with client re: stock ledgers; collect remaing documents for transmittal to client and set up signature lines and titles; fill in blanks in documents	3.50	\$2,642.50
B320	12/07/20	ST	Research re: recording real property documents; confer with D. Suckerman re: same; research re: NY Real Property Law Sec. 291-f; confer with D. Suckerman re: same; draft notice re: same; review related documents re: same; draft consents; review related documents re: same	2.60	\$1,235.00
B320	12/07/20	ZM	Retrieve Practical Law article with form, regarding the notice that needs to be sent to tenants in accordance with Section 291-f of the Rea Property Law of the State of New York per S. Tanico	0.20	\$64.00
B320	12/08/20	AW	E-mails re: closing and stock	0.20	\$181.00
B320	12/08/20	DAS	Review and revise draft written consents; strategy conferences with C. O'Callaghan and A. Wein re: trust note issuance agreement terms and lease amendment terms; review trust note issuance agreement re: same; review existing leases re: same; various conferences re: mortgage recording issues; conferences and e-mails re: pending work steams	6.70	\$4,656.50
B320	12/08/20	JAK	Correspond with A. Wein re: mortgages pursuant to Plan	0.20	\$94.00
B320	12/08/20	JAK	Correspond with LS team re: lease issues and review documents	0.50	\$235.00
B320	12/08/20	JAK	Correspond with LS team re: merger documents and review plan and proposed stock legends re: same	1.10	\$517.00
B320	12/08/20	JAK	Correspondence from C. Taylor re: lease and closing issues	0.20	\$94.00
B320	12/08/20	JAK	Correspond with counsel to Asbestos Trustee re: loan agreement	0.20	\$94.00
B320	12/08/20	JAK	Telephone conference with A. Wein, C. O'Callaghan and D. Suckerman re: mortgages pursuant to Plan	0.50	\$235.00
B320	12/08/20	JAK	Confer with LS team re: trust documents and revise and edit same	0.50	\$235.00
B320	12/08/20	JAK	Review plan provisions re: approval of corporate actions; correspond with LS team re: same	0.10	\$47.00
B320	12/08/20	JDP	Review and respond to Trustee's request for revisions to trust agreement	0.20	\$179.00
B320	12/08/20	JDP	Telephone conference with J. Wehner re: closing case	0.20	\$179.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/08/20	JDP	Review and edit motion to close case	0.60	\$537.00
B320	12/08/20	MP	Assist with exit financing and merger documents	2.20	\$682.00
B320	12/08/20	SSY	Prepare documents for signature, review landlord revisions to waiver, confer with Bank counsel re certificates and waiver	3.00	\$2,265.00
B320	12/08/20	ST	Revise Notice Pursuant to Real Property Law Section 291-f(NY) and written consents; review related materials re: same; confer with D. Suckerman re: same; draft lease documents; review related materials re: same; correspondence re: recording service	2.70	\$1,282.50
B320	12/09/20	DAS	Review and revise mortgagor consents; e-mails re: same	1.30	\$903.50
B320	12/09/20	DC	Confer and coordinate with BMC and J. Kramer for publication of confirmation notice and compare publication rates	0.30	\$81.00
B320	12/09/20	JAK	Review plan provisions re: approval of corporate actions; correspond with LS team re: same	0.60	\$282.00
B320	12/09/20	JAK	Review issues re: status of closing documents and confer with LS team re: same	3.60	\$1,692.00
B320	12/09/20	JAK	Confer with C. O'Callaghan and A. Wein re: asbestos trust and notice provisions	0.20	\$94.00
B320	12/09/20	JAK	Review issues re: confirmation and noticing	0.30	\$141.00
B320	12/09/20	JAK	Confer with LS team re: lease related documents	0.20	\$94.00
B320	12/09/20	MP	Assist with corporate reorganization and merger matters	0.30	\$93.00
B320	12/09/20	SCT	Review Fairfield, OH lease; draft extension notice; discussion with D. Suckerman	2.10	\$1,207.50
B320	12/09/20	ST	Research re: recording requirements; correspondence re: same	0.50	\$237.50
B320	12/10/20	DAS	Review and comment on lease amendments; conference re: mortgage recording procedures; various e-mails and conferences re: open items	0.80	\$556.00
B320	12/10/20	JAK	Telephone conference with A. McMillan, E. Harron and C. Taylor re: asbestos trust agreement, TDP and cooperation agreement	0.30	\$141.00
B320	12/10/20	JAK	Email correspondence with A. McMillan, E. Harron and C. Taylor re: asbestos trust agreement, TDP and cooperation agreement	0.40	\$188.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/10/20	JAK	Correspond with J. Sponder re: trust documents	0.30	\$141.00
B320	12/10/20	JAK	Further email correspondence with A. McMillan, E. Harron and C. Taylor re: asbestos trust agreement, TDP and cooperation agreement	0.50	\$235.00
B320	12/10/20	JAK	Review and address issues re: plan closing documents and execution thereof	2.20	\$1,034.00
B320	12/10/20	JAK	Correspond with C. O'Callaghan re: executed documents	0.20	\$94.00
B320	12/10/20	JAK	Review plan documents and prepare memorandum re: plan payments for closing	2.70	\$1,269.00
B320	12/10/20	JDP	Follow-up on open closing issues	1.20	\$1,074.00
B320	12/10/20	MP	Correspondence re: transaction documents	0.20	\$62.00
B320	12/10/20	SCT	Draft amendment to New York lease; correspondence with deal team	2.10	\$1,207.50
B320	12/10/20	ST	Research re: recording requirements; confer with D. Suckerman re: same; correspondence re: same	1.90	\$902.50
B320	12/11/20	DAS	Review and organize signatures; strategy conferences mortgage recording issues	1.00	\$695.00
B320	12/11/20	JAK	Prepare revised execution versions of plan closing documents and correspond with counsel for opposing parties	4.30	\$2,021.00
B320	12/11/20	JAK	Correspond with C. Taylor re: trustee documents	0.20	\$94.00
B320	12/11/20	JAK	Office conference with C. O'Callaghan re: executed documents	0.10	\$47.00
B320	12/11/20	JAK	Correspond with LS team re: executed documents	0.20	\$94.00
B320	12/11/20	JDP	Follow-up on open closing issues	1.00	\$895.00
B320	12/14/20	DAS	Telephone call with C. O'Callaghan re: lease and pending items; revise lease; e-mails re: signature process	0.60	\$417.00
B320	12/14/20	JAK	Correspond with S. Kohut re: Asbestos Trust Agreement	0.10	\$47.00
B320	12/14/20	JAK	Confer and correspond with Asbestos Trustee's counsel re: KYC form and review same	0.50	\$235.00
B320	12/14/20	JAK	Prepare closing payments memo and review plan documents and confer with LS team	0.50	\$235.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/14/20	JDP	Attention to closing issues	0.50	\$447.50
B320	12/14/20	SCT	Update draft lease amendment and extension notice per client comments	0.40	\$230.00
B320	12/14/20	SSY	Checklist review and prepare documents for delivery and execution	1.50	\$1,132.50
B320	12/14/20	ST	Research re: mortgage recording requirements	0.30	\$142.50
B320	12/15/20	AW	E-mails re: charter pre-clearances	0.20	\$181.00
B320	12/15/20	DC	E-mails with J. Kramer re: request for certified copy of confirmation order for cancellation of mortgage and telephone call to the court re: same	0.30	\$81.00
B320	12/15/20	JAK	Confer with S. Yusem re: Plan merger documents	0.10	\$47.00
B320	12/15/20	JAK	Prepare closing payments memo and review plan documents and confer with LS team	5.50	\$2,585.00
B320	12/15/20	JAK	Confer with LS team re: tax affidavit and certified confirmation order	0.60	\$282.00
B320	12/15/20	JAK	Correspond with C. O'Callaghan re: executed documents by Hinden family members	0.30	\$141.00
B320	12/15/20	JDP	Review UST comments to proposed order closing case; confer with client re: same; e-mails to/from J. Sponder and J. Kramer re: same	0.50	\$447.50
B320	12/15/20	JDP	Review concerns re: status of real property leases and respond	0.20	\$179.00
B320	12/15/20	JDP	Follow-up on open closing issues	0.80	\$716.00
B320	12/15/20	MP	Correspondence and review re: merger documents and mortgages recording	0.70	\$217.00
B320	12/15/20	SSY	Checklist review, prepare secretary's certificate, collect exhibits to certificate, prepare corporate and loan document signature package; confer with R. Stehl re: intercreditor agreement	2.50	\$1,887.50
B320	12/15/20	ST	Research re: recording requirements; correspondence re: same	2.80	\$1,330.00
B320	12/16/20	DAS	Attend to signature packages	0.70	\$486.50
B320	12/16/20	JAK	Confer with C. O'Callaghan re: insurance settlements and plan closing issues	0.20	\$94.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/16/20	JAK	Correspond with LS team and review issues re: leases	0.20	\$94.00
B320	12/16/20	JAK	Correspond with counsel re: intercreditor agreement	0.20	\$94.00
B320	12/16/20	JAK	Correspond with C. O'Callaghan re: Trust documents and notice provisions	0.20	\$94.00
B320	12/16/20	JAK	Correspond with LS team re: executed documents and address various closing issues	2.60	\$1,222.00
B320	12/16/20	JAK	Correspond with LS team re: stock powers	0.30	\$141.00
B320	12/16/20	JAK	Correspond with C. Malone re: insurance settlements	0.20	\$94.00
B320	12/16/20	JAK	Correspond and confer with C. O'Callaghan re: KYC form	0.20	\$94.00
B320	12/16/20	JAK	Correspond with C. O'Callaghan re: outstanding claims	0.20	\$94.00
B320	12/16/20	JDP	Review and comment on closing flow of funds memo	0.50	\$447.50
B320	12/16/20	MP	Review and correspondence re: reorganization documents	0.30	\$93.00
B320	12/16/20	SSY	Confer with LS team re: signature package preparation and distribution; confer with LS team re: Pledged shares, broad consents and stock powers; prepare draft documents for review	3.00	\$2,265.00
B320	12/16/20	ST	Draft recording related documents; correspondence re: same	0.80	\$380.00
B320	12/17/20	AW	E-mails with M. Power, S. Yusem and E. Klinka re: corporate filings and office conference with E. Klinka	0.60	\$543.00
B320	12/17/20	DAS	E-mails re: status of signatures and other pending open items in closing; review closing checklist	0.50	\$347.50
B320	12/17/20	EMK	Review drafts of merger documents; communicate with LS financing and bankruptcy colleagues re overview of restructuring and pre-clearances in several states	0.60	\$486.00
B320	12/17/20	JAK	Further revise and edit payment analysis for effective date closing	1.10	\$517.00
B320	12/17/20	JAK	Correspond with C. O'Callaghan re: outstanding claims	0.20	\$94.00
B320	12/17/20	JAK	Revise and edit payment analysis for effective date closing	0.80	\$376.00
B320	12/17/20	JDP	Follow-up on open closing issues	0.50	\$447.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/17/20	MP	Assist with transaction documents	1.60	\$496.00
B320	12/17/20	SSY	Confer with client and Canadian counsel re: reissuance of subsidiary stock certificate; confer with LS corporate team re merger documents	1.00	\$755.00
B320	12/18/20	DAS	E-mails re: signature status; e-mails re: lease amendments	0.40	\$278.00
B320	12/18/20	JAK	Confer with A. Davey re: escrow of plan funds	0.10	\$47.00
B320	12/18/20	JAK	Confer with C. O'Callaghan re: escrow of plan funds	0.20	\$94.00
B320	12/18/20	JAK	Correspond and confer with C. Taylor re: distributions to Asbestos Trustee and KYC form	0.40	\$188.00
B320	12/18/20	JAK	Correspond with LS team and address issues re: signature packages	0.80	\$376.00
B320	12/18/20	JDP	Participate in calls with A. Davey and C. O'Callaghan re: flow of funds at closing	0.50	\$447.50
B320	12/18/20	JDP	E-mails to/from C. O'Callaghan and A. Davey and phone call with same re: flow of funds for closing	0.50	\$447.50
B320	12/18/20	SSY	Confer with R. Stehl re: landlord waivers; confer with B. Floriani re: Canada certificate issues	1.00	\$755.00
B320	12/19/20	DAS	E-mails re: status of signature packages	0.20	\$139.00
B320	12/19/20	MP	Assist with subsidiary merger documents	0.70	\$217.00
B320	12/20/20	DAS	E-mails re: signature page packages	0.20	\$139.00
B320	12/20/20	JAK	Correspond with J. Liesemer re: closing of bankruptcy cases and outstanding documents	0.20	\$94.00
B320	12/20/20	SSY	Review pledge agreement issues	0.50	\$377.50
B320	12/20/20	ST	Revise recording documents	0.30	\$142.50
B320	12/21/20	CM	Telephone conference with S. Yusem and team re: organization of closing closing checklists and compiling incoming signature pages to executed documents	0.40	\$140.00
B320	12/21/20	DAS	Various e-mails and conferences re: completing all documents for closing	3.00	\$2,085.00
B320	12/21/20	JAK	Confer with J. Liesemer re: closing of bankruptcy cases and outstanding documents	0.10	\$47.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/21/20	JAK	Confer and correspond with C. O'Callaghan re: KYC form and closing documents	0.50	\$235.00
B320	12/21/20	JAK	Correspond with A. McMillan re: Asbestos Trust Agreement execution	0.20	\$94.00
B320	12/21/20	JAK	Review issues and documents re: execution of closing documents	0.80	\$376.00
B320	12/21/20	JAK	Correspond with LS team and review of loan documents	0.50	\$235.00
B320	12/21/20	JAK	Correspond with J. Liesemer re: insurance settlement documents	0.50	\$235.00
B320	12/21/20	JAK	Correspond with A. Davey re: wire from client and distributions	0.30	\$141.00
B320	12/21/20	JAK	Review issues re: corporate governance documents and confer with Committee counsel	0.50	\$235.00
B320	12/21/20	JAK	Confer with LS team re: Pledge and Security Agreement	0.40	\$188.00
B320	12/21/20	JAK	Confer and correspond with C. Mediolaza re: closing and plan documents	0.60	\$282.00
B320	12/21/20	JAK	Correspond with LS team re: cash management order issues and financing	0.60	\$282.00
B320	12/21/20	JAK	Review closing documents status and prepare for conference with counsel to Committee, Legal Representative and Asbestos Trustee	1.60	\$752.00
B320	12/21/20	JAK	Confer with LS team re: closing of bankruptcy case	0.40	\$188.00
B320	12/21/20	JAK	Telephone conference with counsel to the Committee, Futures Claim Representative and Asbestos Trustee re: closing documents	0.50	\$235.00
B320	12/21/20	JAK	Confer with A. Mendiola re: closing documents	0.20	\$94.00
B320	12/21/20	JAK	Confer with C. Taylor re: closing documents	0.10	\$47.00
B320	12/21/20	JDP	Review stock pledge language; e-mails from/to R. Hinden re: same	0.20	\$179.00
B320	12/21/20	JDP	Review comments from trust attorney re: extending leases to 2041; confer with D. Suckerman re: same	0.20	\$179.00
B320	12/21/20	MP	Assist with reorganization documents	1.20	\$372.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/21/20	SSY	Finalize Bank of America documents and receive execution versions; work with client on remaining deliverables, organize signatures, confer with client and Bank's counsel re: missing signatures and 3rd party items	5.00	\$3,775.00
B320	12/21/20	ST	Revise recording documents; call with Suffolk County clerk's office re: same; confer with D. Suckerman re: same	0.60	\$285.00
B320	12/22/20	AW	Various e-mails and office conferences with S. Yusem, M. Power and E. Klinka re: certificates of merger and filings and mark up certificate	1.00	\$905.00
B320	12/22/20	CM	Review and compile ISWR Ohio Member Consent and Spence Member Consent to executed signature pages; save to records re: same	0.30	\$105.00
B320	12/22/20	DAS	Organize and finalize real estate documents including trust note, mortgages and leases; various teleconferences and e-mails re: same	1.70	\$1,181.50
B320	12/22/20	EMK	Review all merger certificates and preclearance rejections from NY; research appropriate precedent and review clearance guidance in applicable states	1.60	\$1,296.00
B320	12/22/20	JAK	Correspond with LS team re: executed mortgage related documents	0.50	\$235.00
B320	12/22/20	JAK	Review and address issues re: plan closing documents and payments	1.40	\$658.00
B320	12/22/20	JDP	Attention to closing issues	0.80	\$716.00
B320	12/22/20	SCT	Draft second amendment to New York lease	0.60	\$345.00
B320	12/22/20	SSY	Confer with A. Wein and C. O'Callaghan re: closing checklist and confer with lender's counsel re: same; finalize certificates, confirm signature completion, confer with corporate team re: mergers, confer with Trust team re: signatures and deliveries	4.00	\$3,020.00
B320	12/23/20	AW	E-mails re: certs of merger; telephone conference with C. O'Callaghan	0.80	\$724.00
B320	12/23/20	CM	Review and compile NY Tax Exemption Affidavit, 291-f Notice, Asbestos Trust Agreement, Cooperation Agreement; review Bayshore, Fairfield, mortgage documents, landlord agreements, and signature packets; note highlighted items and save all to system records	2.00	\$700.00
B320	12/23/20	DAS	Various e-mails and telephone calls re: finalizing all real estate related closing documents, including lease, and obtaining and organizing signatures	1.90	\$1,320.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/23/20	EMK	Conference with LS Corporate colleagues re revised charter and merger certificates for pre-clearance; revise merger certificates for various subsidiaries to merge into NY parent; revise restated charter of parent; research filing requirements under NY BCL;	4.00	\$3,240.00
B320	12/23/20	JAK	Address issues re: plan closing documents	1.10	\$517.00
B320	12/23/20	JAK	Confer and correspond with LS team re: Asbestos Trust Agreement	0.40	\$188.00
B320	12/23/20	JAK	Confer with counsel for Committee, Legal Representative and Asbestos Trustee re: Asbestos Trust Agreement and execution issues	0.50	\$235.00
B320	12/23/20	JAK	Correspond and confer with Ls team re: executed documents	1.10	\$517.00
B320	12/23/20	JAK	Confer with Ls team re: plan closing payments memo	0.20	\$94.00
B320	12/23/20	JAK	Confer with LS team and client re: escrowed amounts	0.30	\$141.00
B320	12/23/20	JDP	Follow-up re: open closing issues	0.60	\$537.00
B320	12/23/20	JM	Review and search files for NY merger forms under 905 and 907; prepare email of NY merger form to Elisia Klinka as requested	0.70	\$234.50
B320	12/23/20	MP	Assist with reorganization documents	3.20	\$992.00
B320	12/23/20	SSY	Attend to closing preparation including work with client on open items, attend calls re open items, work check list, finalize certificates and schedules	5.00	\$3,775.00
B320	12/23/20	ST	Revise Mortgage Recording Tax Exemption Affidavit; confer with D. Suckerman re: same; correspondence re: same and closing documents	0.40	\$190.00
B320	12/24/20	AW	E-mails re: cert of merger pre-clearance	0.30	\$271.50
B320	12/24/20	DAS	E-mails re: signature pages	0.20	\$139.00
B320	12/24/20	JAK	Confer and correspond with LS team re: closing document signature pages and work streams	0.50	\$235.00
B320	12/24/20	JDP	Attention to closing issues	0.50	\$447.50
B320	12/24/20	MP	Assist with reorganization documents	0.60	\$186.00
B320	12/24/20	SSY	Attend to finance closing matters including check list calls and deliveries	4.50	\$3,397.50

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/28/20	AW	E-mails re: merger filings	0.30	\$271.50
B320	12/28/20	DAS	Organize signature pages; strategy conferences re: same	0.80	\$556.00
B320	12/28/20	EMK	Confirm preclearance in NY re restated charter	0.20	\$162.00
B320	12/28/20	JAK	Confer with LS team re: merger documents and prefiling	0.40	\$188.00
B320	12/28/20	JAK	Correspond with C. Taylor re: execution of Asbestos Trust Agreement by Wilmington Trust	0.20	\$94.00
B320	12/28/20	JAK	Address closing issues and correspond with counsel for Committee, Legal Representative and Asbestos Trustee re: closing	2.20	\$1,034.00
B320	12/28/20	JDP	Attention to closing issues	1.00	\$895.00
B320	12/28/20	MP	Assist with merger and reorganization documents	3.80	\$1,178.00
B320	12/28/20	SSY	Attend to finalization of closing items and deliverables	5.50	\$4,152.50
B320	12/28/20	ST	Correspondence re: recording; review Fairfield mortgage re: recording requirements; correspondence re: closing logistics	0.70	\$332.50
B320	12/29/20	AW	E-mails re: merger filings	0.10	\$90.50
B320	12/29/20	CM	Review and compile secretary's certificate, pledge and security agreements, trust note, trust agreement with and without exhibits, loan and security agreement, written consent, warehouse notification, signature packets; and save all to system records	2.00	\$700.00
B320	12/29/20	DAS	Conference call re: closing status; attend to signature pages; attend to recording mortgage	2.00	\$1,390.00
B320	12/29/20	EMK	Communicate with state filers re status of merger document filings	0.20	\$162.00
B320	12/29/20	JAK	Telephone conference with counsel for Debtors, Committee, Futures Representative and Asbestos Trustee re: closing documents and next steps	0.40	\$188.00
B320	12/29/20	JAK	Telephone conference with C. O'Callaghan, A. Wein and S. Yusem re: closing documents on BOA loan	0.40	\$188.00
B320	12/29/20	JAK	Correspond with LS team re: executed documents and review same	0.50	\$235.00
B320	12/29/20	JAK	Correspond with R. Hinden re: executed documents and review same	0.20	\$94.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/29/20	JAK	Correspond with C. O'Callaghan re: plan payments	0.20	\$94.00
B320	12/29/20	JAK	Correspond with C. Taylor re: Asbestos Trust Agreement	0.20	\$94.00
B320	12/29/20	JAK	Correspond with LS team re: Asbestos Trust Agreement	0.20	\$94.00
B320	12/29/20	JAK	Correspond with J. Liesemer re: Intercreditor Agreement and Pledge and Security Agreement	0.20	\$94.00
B320	12/29/20	JAK	Review and finalize executed versions of closing documents	2.60	\$1,222.00
B320	12/29/20	JAK	Correspond with C. O'Callaghan re: tax forms from Asbestos Trustee	0.10	\$47.00
B320	12/29/20	JAK	Review loan documents and confer with LS team	0.60	\$282.00
B320	12/29/20	JAK	Correspond with C. Taylor re: execution of documents by Trustee	0.40	\$188.00
B320	12/29/20	JDP	Participate in call with counsel to committee, legal rep and trust to address closing issues (.4); follow-up re: closing issues (1.)	1.40	\$1,253.00
B320	12/29/20	MP	Assist with reorganization filings	1.20	\$372.00
B320	12/29/20	SSY	Attend to closing deliveries	7.50	\$5,662.50
B320	12/29/20	ST	Preparation for closing; calls and correspondence re: same	1.10	\$522.50
B320	12/30/20	AW	E-mails re: filing of certs of merger	0.30	\$271.50
B320	12/30/20	CM	Email correspondence with R. Stehl re: attachments no. 17-25 of closing checklist and intercreditor agreement sig pages; review and update compiled note issuance agreement, trust note, pledge security agreement; note outstanding BoA sig pages in closing documents and save all to system records	2.50	\$875.00
B320	12/30/20	DAS	E-mails and conferences re: coordinating closing documents and signatures	1.70	\$1,181.50
B320	12/30/20	EMK	Conference with LS paralegal re revisions needed for new pre-clearance of NY restated charter; conference re status of merger certificate filings in Ohio, California, NY; revise NY charter re recommendations from CSC from most recent pre-clearance comments	1.50	\$1,215.00
B320	12/30/20	JAK	Telephone conference with C. Grear re: closing of chapter 11 plan	0.10	\$47.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/30/20	JAK	Address and resolve multiple issues re: finalizing of plan documents for closing and confer with LS team	5.60	\$2,632.00
B320	12/30/20	JAK	Confer with J. Prol re: escrow release on Effective Date	0.20	\$94.00
B320	12/30/20	JAK	Confer with C. Taylor re: execution of documents by Asbestos Trustee	0.20	\$94.00
B320	12/30/20	JAK	Confer with parties re: closing of documents and bank loan	0.30	\$141.00
B320	12/30/20	JAK	Confer with A. Davey re: escrow release on Effective Date	0.20	\$94.00
B320	12/30/20	JAK	Draft correspondence to Asbestos Trustee re: pledged shares and stock powers	0.30	\$141.00
B320	12/30/20	JAK	Correspond with R. Hinden re: Canadian stock certificate	0.20	\$94.00
B320	12/30/20	JDP	Follow-up re: open closing issues	0.40	\$358.00
B320	12/30/20	LAC	Finalize legal opinion	0.70	\$780.50
B320	12/30/20	MP	Assist with reorganization filings and documents	2.10	\$651.00
B320	12/30/20	SSY	Attend to closing deliveries	6.50	\$4,907.50
B320	12/30/20	ST	Preparation for closing; confer with D. Suckerman re: same	1.30	\$617.50
B320	12/31/20	AS	Provide assistance to C. Mendiola re: ShareFile account and links	0.50	\$127.50
B320	12/31/20	AW	E-mails re: filings	0.10	\$90.50
B320	12/31/20	CM	Review and revise compiled note issuance and security agreement; prepare sharefile folder, upload all closing documents to subfolders, and note outstanding governing documents; save all BOA loan documents to system records; send updated closing sharefile link to all outside parties	1.50	\$525.00
B320	12/31/20	DAS	Attend to various items in connection with closing	0.80	\$556.00
B320	12/31/20	JAK	Confer with A. Davey re: escrow release on Effective Date	0.30	\$141.00
B320	12/31/20	JAK	Send correspondence to Asbestos Trustee re: pledged shares and stock powers	0.20	\$94.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/31/20	JAK	Send correspondence to Asbestos Trustee re: pledged shares and stock powers	0.20	\$94.00
B320	12/31/20	JAK	Prepare documents for release from escrow and correspond with LS team re: same	4.30	\$2,021.00
B320	12/31/20	JAK	Correspond with counsel re: release of closing documents from escrow	0.40	\$188.00
B320	12/31/20	JAK	Correspond and confer with LS team re: closing and release of documents from escrow	0.50	\$235.00
B320	12/31/20	JDP	Attention to finalizing closing	0.60	\$537.00
B320	12/31/20	MP	Assist with New York reorganization documents	1.40	\$434.00
B320	12/31/20	SSY	Attend to closing deliveries	2.50	\$1,887.50
B320	12/31/20	ST	Correspondence re: recording mortgages; revised related documents re: same	0.40	\$190.00
Total B320 - Plan and Disclosure Statement (including Business Plan)				302.90	\$179,452.50

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	13.20	\$6,129.00
B160	Fee/Employment Applications	0.80	\$200.00
B175	Fee Applications and Invoices - Others	1.20	\$453.00
B240	Tax Issues	0.30	\$141.00
B320	Plan and Disclosure Statement (including Business Plan)	302.90	\$179,452.50
	Total	318.40	\$186,375.50

EXHIBIT B

EXHIBIT B

Actual and necessary disbursements incurred by Lowenstein Sandler LLP

II. Summary of Disbursement Charges

Messenger and delivery charges	\$174.24
Filing fees	\$5,441.80
State Filing Fees/Annual Report Fees/Registered Agent Fees	\$1,340.00
Searches	<u>\$50.75</u>
Total Disbursements	<u><u>\$7,006.79</u></u>

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

DISBURSEMENT DETAIL:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/08/20	Federal Express VENDOR: Federal Express INVOICE#: 721206288 DATE: 12/14/2020 Tracking #: 781087701880 Date: 20201208 To: Chris O Callaghan, Duro Dyne National Corp, 81 SPENCE ST, BAY SHORE, NY 11706 US; From: Megan Power, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US	\$13.52
12/16/20	Federal Express VENDOR: Federal Express INVOICE#: 721931914 DATE: 12/21/2020 Tracking #: 781532705183 Date: 20201216 To: Irene Hinden, xx, 10 VENETIAN WAY APT 1202, MIAMI BEACH, FL 33139 US; From: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US	\$26.30
12/16/20	Federal Express VENDOR: Federal Express INVOICE#: 722713633 DATE: 12/28/2020 Tracking #: 781532277204 Date: 20201216 To: Randall Hinden, xx, 1255 WOODCLIFF DR, MATTITUCK, NY 11952 US; From: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US	\$23.03
12/16/20	Federal Express VENDOR: Federal Express INVOICE#: 722713633 DATE: 12/28/2020 Tracking #: 781533079311 Date: 20201216 To: Wendy Hinden, xx, 350 BRADFORD ST UNIT 3, PROVINCETOWN, MA 02657 US; From: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US	\$25.40
12/19/20	Federal Express VENDOR: Federal Express INVOICE#: 722713633 DATE: 12/28/2020 Tracking #: 796005978499 Date: 20201219 To: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US; From: Irene Hinden, xx, 10 VENETIAN WAY APT 1202, MIAMI BEACH, FL 33139 US	\$22.48
12/21/20	Federal Express VENDOR: Federal Express INVOICE#: 722713633 DATE: 12/28/2020 Tracking #: 796005994532 Date: 20201221 To: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US; From: Wendy Hinden, xx, 350 BRADFORD ST UNIT 3, PROVINCETOWN, MA 02657 US	\$21.16
12/21/20	Federal Express VENDOR: Federal Express INVOICE#: 722713633 DATE: 12/28/2020 Tracking #: 796006067622 Date: 20201221 To: Jeffrey Kramer, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US; From: Randall Hinden, xx, 1255 WOODCLIFF DR, MATTITUCK, NY 11952 US	\$14.60
12/29/20	Federal Express VENDOR: Federal Express INVOICE#: 723358894 DATE: 1/4/2021 Tracking #: 782022189365 Date: 20201229 To: Jennifer DeCharme, Boomerang Information Services, 53 W JACKSON BLVD STE 1623, CHICAGO, IL 60604 US; From: Stephen Tanico, Lowenstein Sandler, One Lowenstein Drive, ROSELAND, NJ 07068 US	\$27.75
12/09/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110287470 DATE: 12/9/2020 Duro Dyne National Corp. Qualification in Ohio Filing	\$721.80
12/24/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110336850 DATE: 12/24/2020 New York Preclearances for Duro Dyne Restated Charter and Merger Filing	\$1,332.80

12/29/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110344614 DATE: 12/29/2020 NY Merger Certificate filing for NY Subs into NY Parent	\$725.00
12/29/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110344627 DATE: 12/29/2020 NY Merger Certificate filing for OH Sub into NY Parent	\$725.00
12/29/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110344611 DATE: 12/29/2020 NY Merger Certificate filing for CA sub into NY parent	\$725.00
12/29/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110344210 DATE: 12/29/2020 Duro Dyne Ohio Certificate of Merger Filing	\$604.00
12/31/20	CSC Filing Fees VENDOR: CSC the US Corporation Co. INVOICE#: 81110353256 DATE: 12/31/2020 Duro Dyne National Corp. NY Restated charter filing	\$608.20
12/18/20	Representation Fees VENDOR: CT Corporation System INVOICE#: 21653233-RI DATE: 12/18/2020 Duro Dyne Merger Certificate Preclearances	\$1,340.00
12/09/20	CSC Document Retrieval VENDOR: CSC the US Corporation Co. INVOICE#: 81110287470 DATE: 12/9/2020 Duro Dyne National Corp. New York Good Standing Certificate	\$50.75
	Total Disbursements	<hr/> <hr/> \$7,006.79