

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In re:	Chapter 11
GUARDIAN ELDER CARE AT JOHNSTOWN, LLC, d/b/a/ RICHLAND HEALTHCARE AND REHABILITATION CENTER, <i>et al.</i> ,	Case No. 24-70299 (JAD)
Debtors. ¹	Jointly Administered
SILLS CUMMIS & GROSS P.C.	
Movant,	Objection Deadline: March 19, 2026 at 4:00 p.m. (ET)
v.	
NO RESPONDENT.	

**SUMMARY COVER SHEET FOR MONTHLY FEE APPLICATION OF
SILLS CUMMIS & GROSS P.C. AS CO-COUNSEL FOR THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM NOVEMBER 1, 2025 THROUGH NOVEMBER 30, 2025**

1. Your applicant, Sills Cummis & Gross P.C. (“**Sills**”) was retained by the Official Committee of Unsecured Creditors (the “**Committee**”), effective as of August 13, 2024 [Docket No. 570].
2. Sills acts as co-counsel for the Committee.
3. The total amount of the compensation requested by Sills for the period from November 1, 2025, through November 30, 2025, is \$77,152.50 (80% of which is \$61,722.00).
4. This is a monthly fee application.
5. The amount of compensation previously requested is \$552,825.00.

¹ The last four digits of Guardian Elder Care at Johnstown, LLC d/b/a Richland Healthcare and Rehabilitation Center’s federal tax identification number are 7907. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://omniagentsolutions.com/Guardian>. The Debtors’ mailing address is: 8796 Route 219, Brockway, Pennsylvania 15824.

6. The amount of compensation previously approved is \$552,825.00.
7. The amount of compensation previously paid is \$211,086.98.
8. The total amount of expenses for which reimbursement is sought for the period from November 1, 2025, through November 30, 2025, is \$130.69.
9. The amount of expenses previously requested is \$583.76.
10. The amount of expenses previously approved is \$583.76.
11. The amount of expenses previously paid is \$7.81.
12. The blended hourly rate for this application is \$675.00.
13. Other factors bearing on fee application: N/A

Dated: March 5, 2026

Respectfully submitted,

By: /s/ Andrew H. Sherman

Andrew H. Sherman, NJS Bar No. 042731991
Boris I. Mankovetskiy, NJS Bar No. 012862001

Admitted pro hac vice

SILLS CUMMIS & GROSS, P.C.

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*Co-Counsel to the Official Committee of
Unsecured Creditors*

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NO RESPONDENT.	

**MONTHLY FEE APPLICATION OF SILLS CUMMIS & GROSS P.C. AS CO-
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM NOVEMBER 1, 2025 THROUGH NOVEMBER 30, 2025**

Name of applicant:	Sills Cummis & Gross P.C.
Authorized to provide professional services to:	Official Committee of Unsecured Creditors
Petition Date:	July 29, 2024
Date of retention:	<i>Nunc pro tunc</i> to August 13, 2024
This is a:	Monthly application for compensation.
Period for which compensation and reimbursement are sought:	November 1, 2025 through November 30, 2025

¹ The last four digits of Guardian Elder Care at Johnstown, LLC d/b/a Richland Healthcare and Rehabilitation Center's federal tax identification number are 7907. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://omniagentsolutions.com/Guardian>. The Debtors' mailing address is: 8796 Route 219, Brockway, Pennsylvania 15824.

Amount of compensation sought: \$77,152.50 (80% of which is \$61,722.00)

Amount of expense reimbursement sought: \$130.69

Blended hourly rate for this application: \$675.00

SUMMARY OF PRIOR MONTHLY FEE APPLICATIONS²

DATE FILED	PERIOD COVERED	REQUESTED FEES	REQUESTED EXPENSES	UNOPPOSED FEES	UNOPPOSED EXPENSES	PAID FEES ³	PAID EXPENSES
12/13/2024	08/13/2024-08/31/2024	\$41,310.00	\$0.00	\$41,310.00	\$0.00	\$41,310.00	\$0.00
12/13/2024	09/1/2024-09/30/2024	\$50,017.50	\$0.00	\$50,017.50	\$0.00	\$50,017.50	\$0.00
12/13/2024	10/1/2024-10/31/2024	\$98,280.00	\$7.81	\$98,280.00	\$7.81	\$43,241.48	\$7.81
5/22/2025	2/1/2025-2/28/2025	\$25,852.50	\$0.00	\$25,852.50	\$0.00	\$20,682.00	\$0.00
5/22/2025	3/1/2025-3/31/2025	\$65,340.00	\$0.00	\$65,340.00	\$0.00	\$52,272.00	\$0.00
5/22/2025	4/1/2025-4/30/2025	\$4,455.00	\$0.00	\$4,455.00	\$0.00	\$3,564.00	\$0.00
8/20/2025	5/1/2025-5/31/2025	\$40,432.50	\$100.63	\$40,432.50	\$100.63	\$0.00	\$0.00
9/12/2025	6/1/2025-6/30/2025	\$38,745.00	\$104.28	\$38,745.00	\$104.28	\$0.00	\$0.00
9/12/2025	7/1/2025-7/31/2025	\$46,912.50	\$0.00	\$46,912.50	\$0.00	\$0.00	\$0.00
10/15/2025	8/1/2025-8/31/2025	\$32,535.00	\$155.60	\$32,535.00	\$155.60	\$0.00	\$0.00
12/01/2025	9/1/2025-9/30/2025	\$13,365.00	\$0.00	\$13,365.00	\$0.00	\$0.00	\$0.00
12/12/2025	10/1/2025-10/31/2025	\$22,950.00	\$46.16	\$22,950.00	\$46.16	0.00	0.00
	Totals:	\$480,195.00	\$414.48	\$480,195.00	\$414.48	\$211,086.98	\$7.81

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS

DATE FILED	PERIOD COVERED	ORDER ENTERED	REQUESTED FEES	REQUESTED EXPENSES	UNOPPOSED FEES	UNOPPOSED EXPENSES	PAID FEES	PAID EXPENSES
12/13/2024	08/13/2024-10/31/2024	01/31/2025	\$189,607.50	\$7.81	\$189,607.50	\$7.81	\$134,568.98	\$7.81
03/17/2025	11/1/2024-1/31/2025	04/03/2025	\$72,630.00	\$169.28	\$72,630.00	\$169.28	\$0.00	\$0.00

² Sills did not file monthly fee applications for November 2024, December 2024 or January 2025, and instead filed an interim fee application for such periods. *See Second Interim Fee Application of Sills Cummis & Gross P.C. as Co-Counsel for the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period from November 1, 2024 Through January 31, 2025* [Docket No. 1456].

³ This allocation of fees/expenses is based on Sills' internal allocation. Sills will work with the Debtors to address any allocation issues, if needed.

06/13/2025	02/1/2025-04/30/2025	07/2/2025	\$95,647.50	\$0.00	\$95,647.50	\$0.00	\$76,518.00	\$0.00
09/26/2025	05/1/2025-07/31/2025	10/14/2025	\$126,090.00	\$204.91	\$126,090.00	\$204.91	\$0.00	\$0.00
12/12/2025	08/1/2025-10/31/2025	01/05/2026	\$68,850.00	\$201.76	\$68,850.00	\$201.76	0.00	0.00
		Totals:	\$552,825.00	\$583.76	\$552,825.00	\$583.76	\$211,086.98	\$7.81

COMPENSATION BY ATTORNEY

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE ⁴	TOTAL HOURS BILLED	TOTAL COMPENSATION
Andrew Sherman	Member	Bankruptcy	1991	\$1,295	18.8	\$24,346.00
Boris Mankovetskiy	Member	Bankruptcy	2001	\$1,095	41.9	\$45,880.50
Jason Teele	Member	Bankruptcy	2001	\$1,050	4.7	\$4,935.00
Gregory A. Kopacz	Member	Bankruptcy	2010	\$975	0.8	\$780.00
Michael Savetsky	Of Counsel	Bankruptcy	2005	\$975	37.8	\$36,855.00
Oleh Matviyishyn	Associate	Bankruptcy	2022	\$650	5.2	\$3,380.00
Cisse Diawara	Associate	Bankruptcy	2025	\$595	5.1	\$3,034.50
Total for Attorneys:					114.3	\$119,211.00
Total for Attorneys at \$675 Blended Hourly Rate⁵					114.3	\$77,152.50

COMPENSATION BY PARAPROFESSIONAL/STAFF MEMBER

NAME OF PARAPROFESSIONAL OR STAFF MEMBER	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
N/A	N/A	N/A	N/A	N/A	0.0	\$0.00
Total for Paraprofessionals and other staff:					0.0	\$0.00

⁴ Effective October 1, 2025 (the first day of Sills' fiscal year), the *standard* hourly rates of certain Sills attorneys were increased to reflect the increased experience and seniority of such attorneys, as well as economic and other conditions. In particular, the hourly rate of Andrew H. Sherman was increased from \$1,150 to \$1,295; the hourly rate of Boris Mankovetskiy was increased from \$985 to \$1,095; the hourly rate of Jason Teele was increased from \$985 to \$1,050; the hourly rate of Gregory Kopacz was increased from \$850 to \$975; the hourly rate of Michael Savetsky was increased from \$895 to \$975; and the hourly rate of Oleh Matviyishyn was increased from \$525 to \$650. However, as discussed below, Sills attorneys' fees for *this* engagement are subject to a \$675 blended hourly rate cap.

⁵ As noted in Sills' amended retention application [Docket No. 361] (the "Retention Application"), "Sills fees (not including expenses) will be limited to the lesser of (i) the amount of Sills' fees at its professionals' standard rates . . . and (ii) the amount of Sills' fees at a blended hourly rate of \$675." See Retention Application ¶ 16.

COMPENSATION BY PROFESSIONAL CATEGORY

PROFESSIONALS	BLENDED RATE	TOTAL HOURS	TOTAL COMPENSATION AT STANDARD RATES
Partners	\$1,147.15	66.2	\$75,941.50
Of Counsel	\$975.00	37.8	\$36,855.00
Associate(s)	\$622.77	10.3	\$6,414.50
Total Amount Sought (Based on Standard Rates)			\$119,211.00
Total Amount Sought (Based on Blended Rate Discount)			\$77,152.50
Blended Hourly Rate/Total fees			\$675.00
Less 20% Holdback			\$15,430.50
Total Adjusted Fees Requested			\$61,722.00

COMPENSATION BY PROJECT CATEGORY

NO.	PROJECT CATEGORY	TOTAL HOURS BILLED	TOTAL COMPENSATION
104	Case Administration	1.7	\$1,028.00
107	Fee/Employment Applications	5.7	\$3,965.00
110	Litigation (Other than Avoidance Action Litigation)	44.2	\$49,097.50
111	Avoidance Action Litigation	54.7	\$55,560.50
116	Travel (billed at 50%)	8.0	\$9,560.00
		Total (at Standard Rates)	\$119,211.00
		Total at Discounted \$675 Blended Hourly Rate	\$77,152.50
		80% of Total Compensation:	\$61,722.00

ITEMIZED EXPENSES

EXPENSE CATEGORY	EXPENSES
B&W Copies	\$35.55
Postage	\$29.20
Travel/Car Service	\$65.94
Total:	\$130.69

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rule 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Western District of Pennsylvania (the “**Local Rules**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 275] (the “**Interim Compensation Order**”), Sills Cummis & Gross P.C. (“**Sills**” or the “**Applicant**”), co-counsel to the Official Committee of Unsecured Creditors (the “**Committee**”), hereby applies to the Court for its monthly fee application for professional services rendered and reimbursement of actual and necessary expenses incurred for the period November 1, 2025 through November 30, 2025 (the “**Application Period**”). In accordance with the Interim Compensation Order, Sills requests authorization to be paid by the Debtors \$77,152.50 (80% of which is \$61,722.00) and \$130.69 in expenses incurred during the Application Period.

Attached hereto as **Exhibit A** is a detailed itemization, by project category, of all services performed by the Applicant with respect to these matters during the Application Period. In addition, in accordance with Local Rule 2016-1, set forth below are summaries describing the services performed within each category. Attached hereto as **Exhibit B** is a Declaration of Applicant with respect to the compensation requested.

CATEGORY 104: CASE ADMINISTRATION

This category includes time spent reviewing pleadings and other court filings and maintaining a “critical dates” calendar.

Case Administration			
Professionals	Position	Hours	Compensation
O. Matviyishyn	Associate	0.3	\$195.00
C. Diawara	Associate	1.4	\$833.00
Total		1.7	\$1,028.00

CATEGORY 107: FEE/EMPLOYMENT APPLICATIONS.

This category includes time spent: (a) preparing Sills' September fee statement; (b) filing and serving fee statements; and (c) preparing certificates of service and no objection.

Fee/Employment Applications			
Professionals	Position	Hours	Compensation
G. Kopacz	Member	0.8	\$780.00
O. Matviyishyn	Associate	4.9	\$3,185.00
Total		5.7	\$3,965.00

CATEGORY 110: LITIGATION (OTHER THAN AVOIDANCE ACTION LITIGATION).

This category includes time spent: (a) analyzing and addressing D&O claim and mediation matters, including commenting on a proposed settlement agreement and 9019 motion; (b) preparing for and attending a mediation session; and (c) communicating with the Committee's other advisors, Debtors' counsel, the D&O defendants and Public Credit regarding related matters.

Litigation (Other than Avoidance Action)			
Professionals	Position	Hours	Compensation
A. Sherman	Member	13.8	\$17,871.00
B. Mankovetskiy	Member	22.0	\$24,090.00
J. Teele	Member	4.7	\$4,935.00
C. Diawara	Associate	3.7	\$2,201.50
Total		44.2	\$49,097.50

CATEGORY 111: AVOIDANCE ACTION LITIGATION.

This category includes time spent: (a) analyzing and addressing mediation matters, including preparing a mediation statement; (b) drafting an objection to Public Credit's motion to dismiss, drafting a motion to approve a stipulation, and conducting related research and analysis; and (c) communicating with Public Credit's counsel regarding related matters.

Avoidance Action Litigation			
Professionals	Position	Hours	Compensation
A. Sherman	Member	1.0	\$1,295.00
B. Mankovetskiy	Member	15.9	\$17,410.50
M. Savetsky	Of Counsel	37.8	\$36,855.00
Total		54.7	\$55,560.50

CATEGORY 116: TRAVEL (Billed at 50%)

This category includes time spent traveling to and from a mediation session in Pittsburgh.

Travel			
Professionals	Position	Hours	Compensation
A. Sherman	Member	4.0	\$4,380.00
B. Mankovetskiy	Member	4.0	\$5,180.00
Total		8.0	\$9,560.00

EXPENSES.

Sills seeks \$130.69 in expenses for the following categories:

Summary of Expenses		
Expense Category	Service Provider (if applicable)	Total
B&W Copies		\$35.55
Postage		\$29.20
Taxi/Car Service	Uber	\$65.94
Total		\$130.69

WHEREFORE, Sills respectfully requests that the Court enter an Order (i) allowing, authorizing and directing payment of interim compensation in the amount \$77,152.50 (80% of which is \$61,722.00) for legal services rendered on behalf of the Committee during the Application Period, together with reimbursement of disbursements in the amount of \$130.69; and (ii) granting such other and further relief as the Court deems just and proper.

Dated: March 5, 2026

Respectfully submitted,

By: /s/ Andrew H. Sherman

Andrew H. Sherman, NJS Bar No. 042731991

Boris I. Mankovetskiy, NJS Bar No. 012862001

Admitted pro hac vice

SILLS CUMMIS & GROSS, P.C.

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*Co-Counsel to the Official Committee of
Unsecured Creditors*

EXHIBIT A

DETAIL TIME ENTRIES BY CATEGORY

Sills Cummis & Gross

A Professional Corporation

The Legal Center
One Riverfront Plaza
Newark, NJ 07102-5400
(973) 643-7000

Official Committee of Unsecured Creditors of
Guardian Elder Care at Johnstown, LLC d/b/a
Richland Healthcare and Rehab

February 1, 2026
Client/Matter No. 08650157.000001
Invoice: 2090323
Billing Attorney: AHS

Federal Tax Id: 22-1920331

RE: Creditors Committee

For Legal Services Rendered Through November 30, 2025

				HOURS	AMOUNT
104 – CASE ADMINISTRATION					
11/10/25	OM	104	Review Docket, update critical dates calendar and circulate to team with reminders.	0.30	\$195.00
11/25/25	CD	104	Review of docket for upcoming hearings, deadlines, and objections.	0.10	\$59.50
11/26/25	CD	104	Review and analyze law of the case doctrine.	1.30	\$773.50
TASK TOTAL 104				1.70	\$1,028.00
107 – FEE/EMPLOYMENT APPLICATIONS					
11/05/25	OM	107	Draft certification of service of Sherman declaration.	0.20	\$130.00
11/05/25	OM	107	Finalize and file certification of service related to supplemental Sherman declaration.	0.20	\$130.00
11/06/25	OM	107	Begin drafting September fee application.	1.10	\$715.00
11/06/25	OM	107	Finalize and file August certificate of no objection.	0.30	\$195.00

Creditors Committee

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				HOURS	AMOUNT
11/07/25	OM	107	Continue drafting September fee application.	1.40	\$910.00
11/10/25	GAK	107	Review and revise September fee application.	0.80	\$780.00
11/10/25	OM	107	Attention to service of September monthly fee application.	0.20	\$130.00
11/10/25	OM	107	Finalize September fee application for filing.	0.20	\$130.00
11/10/25	OM	107	Revise September fee application.	0.40	\$260.00
11/11/25	OM	107	Prepare certification of service for Sills' September fee application.	0.20	\$130.00
11/12/25	OM	107	Finalize and file certificate of service related to September fee application.	0.20	\$130.00
11/29/25	OM	107	Prepare Sills' september certificate of no objection.	0.50	\$325.00
TASK TOTAL 107				5.70	\$3,965.00

110 – LITIGATION (OTHER THAN AVOIDANCE ACTION LITIGATION)

11/04/25	BM	110	Analysis regarding mediation issues.	0.90	\$985.50
11/05/25	BM	110	Analysis regarding mediation issues.	0.90	\$985.50
11/05/25	JT	110	Review/revise stipulation extending deadlines in Public Credit adversary proceeding.	0.60	\$630.00
11/06/25	JT	110	Email from public Credit's counsel regarding stipulation.	0.20	\$210.00
11/06/25	JT	110	Call with Province regarding mediation preparations.	0.50	\$525.00
11/06/25	JT	110	Review Province claims analysis.	0.60	\$630.00

Creditors Committee

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				HOURS	AMOUNT
11/07/25	AHS	110	Review of closing statements as circulated by counsel to Debtors.	0.30	\$388.50
11/07/25	JT	110	Email from co-counsel and debtors' counsel regarding mediation.	0.40	\$420.00
11/10/25	AHS	110	Address mediation issues, mediation statement and documents for mediation.	0.80	\$1,036.00
11/10/25	JT	110	Email from/to defendants' counsel regarding mediation.	0.40	\$420.00
11/11/25	AHS	110	Review and revise mediation document.	0.40	\$518.00
11/11/25	JT	110	Respond to debtor's counsel's request for further information regarding transfers listed in Notice of Claim.	0.40	\$420.00
11/11/25	JT	110	Review and comment on draft stipulation regarding mediation.	0.20	\$210.00
11/12/25	BM	110	Pre-mediation call with D&O defendants' counsel.	0.60	\$657.00
11/12/25	BM	110	Analysis and revisions of mediation statement.	1.20	\$1,314.00
11/12/25	BM	110	Analysis regarding mediation issues.	1.10	\$1,204.50
11/12/25	JT	110	Review Province transfer analysis.	0.40	\$420.00
11/12/25	JT	110	Call with Province team regarding mediation and transfers listed in Notice of Claim.	0.70	\$735.00
11/13/25	BM	110	Analysis and revisions of mediation statement.	0.90	\$985.50
11/14/25	BM	110	Analysis and preparation for mediation.	2.20	\$2,409.00
11/14/25	BM	110	Analysis regarding amended mediation stipulation.	0.30	\$328.50

Creditors Committee

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				HOURS	AMOUNT
11/17/25	BM	110	Prepare for mediation with Public Credit and D&Os.	2.30	\$2,518.50
11/17/25	AHS	110	Review of documents to prepare for mediation.	2.20	\$2,849.00
11/17/25	JT	110	Email to/from B. Mankovetskiy regarding mediation.	0.30	\$315.00
11/18/25	BM	110	Attend mediation with Public Credit and D&Os.	9.70	\$10,621.50
11/18/25	AHS	110	Attend mediation regarding D&O and Public Credit claims.	9.70	\$12,561.50
11/19/25	BM	110	Analysis regarding D&O settlement agreement and 9019 motion.	0.70	\$766.50
11/24/25	CD	110	Analyze and investigate potential estoppel defenses in relation to Motion for Derivative Standing.	0.90	\$535.50
11/25/25	CD	110	Analyze and investigate potential estoppel defenses in relation to Motion for Derivative Standing.	2.80	\$1,666.00
11/26/25	BM	110	Analysis regarding draft settlement agreement with D&Os and 9019 motion.	1.20	\$1,314.00
11/26/25	AHS	110	Review and revise D&O settlement documents.	0.40	\$518.00
TASK TOTAL 110				44.20	\$49,097.50

111 – AVOIDANCE ACTION LITIGATION

11/03/25	BM	111	Analysis regarding mediation issues.	1.20	\$1,314.00
11/05/25	BM	111	Analysis regarding motion to further amend briefing schedule on motion to dismiss (Public Credit).	0.60	\$657.00
11/05/25	AHS	111	Follow up regarding mediation issues and scheduling.	0.20	\$259.00

Creditors Committee

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				HOURS	AMOUNT
11/05/25	MS	111	Draft motion to approve stipulation, order and stipulation extending deadlines in Public Credit litigation.	1.10	\$1,072.50
11/05/25	MS	111	Draft email to J. Lofgren re: stipulation extending deadlines in Public Credit litigation.	0.20	\$195.00
11/06/25	BM	111	Analysis regarding mediation issues.	1.40	\$1,533.00
11/06/25	MS	111	Emails with J. Lofgren and B. Mankovetskiy re: consent motion extending deadlines in Public Credit litigation.	0.20	\$195.00
11/06/25	MS	111	Review and revise consent motion extending deadlines in Public Credit litigation.	0.30	\$292.50
11/07/25	BM	111	Analysis regarding mediation issues.	1.30	\$1,423.50
11/10/25	BM	111	Analysis regarding mediation statement.	1.20	\$1,314.00
11/10/25	MS	111	Emails with G. Khachikian and A. Sherman re: valuation question for mediation.	0.20	\$195.00
11/10/25	MS	111	Draft email to M. Shelton re: motion to extend deadlines in Public Credit adversary.	0.10	\$97.50
11/10/25	MS	111	Review documents and internal memos re: preparation for global mediation.	1.40	\$1,365.00
11/11/25	BM	111	Analysis regarding mediation statement.	1.40	\$1,533.00
11/11/25	MS	111	Begin drafting global mediation statement.	3.20	\$3,120.00
11/12/25	MS	111	Emails with A. Sherman and B. Mankovetskiy re: draft global mediation statement.	0.30	\$292.50
11/12/25	MS	111	Review and revise global mediation statement.	0.40	\$390.00

Creditors Committee

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				HOURS	AMOUNT
11/12/25	MS	111	Draft global mediation statement.	4.30	\$4,192.50
11/13/25	MS	111	Revise and finalize global mediation statement.	1.10	\$1,072.50
11/19/25	BM	111	Analysis regarding opposition to Public Credit's motion to dismiss.	1.70	\$1,861.50
11/19/25	MS	111	Confer with B. Mankovetskiy re: objection to motion to dismiss Public Credit litigation.	0.20	\$195.00
11/21/25	MS	111	Review order approving stipulation re: scheduling of hearing and objection deadline on Public Credit's motion to dismiss adversary complaint.	0.10	\$97.50
11/21/25	MS	111	Begin drafting objection to Public Credit's motion to dismiss adversary complaint.	0.20	\$195.00
11/24/25	BM	111	Analysis regarding opposition to Public Credit's motion to dismiss.	2.70	\$2,956.50
11/24/25	AHS	111	Analysis regarding Public Credit motion to dismiss and diligence regarding response and arguments for response.	0.80	\$1,036.00
11/24/25	MS	111	Review DIP financing order re: Committee's challenge rights and stipulations extending challenge deadline.	0.30	\$292.50
11/24/25	MS	111	Review reservation or rights letter re: closing and proceeds of HUD owned properties.	0.10	\$97.50
11/24/25	MS	111	Review Court's memorandum decision and order re: Committee's motion for standing to pursue claims against S&T Bank.	0.50	\$487.50

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				HOURS	AMOUNT
11/24/25	MS	111	Review Committee's motion for clarification of text order re: Committee's motion for standing to pursue claims against S&T Bank.	0.30	\$292.50
11/24/25	MS	111	Review transcript of hearing on motion for clarification of text order re: Committee's motion for standing to pursue claims against S&T Bank.	0.40	\$390.00
11/24/25	MS	111	Review and analysis of arguments in response to Public Credit's motion to dismiss the Committee's complaint.	1.10	\$1,072.50
11/24/25	MS	111	Call with A. Sherman re: additional legal research for objection to Public Credit's motion to dismiss complaint.	0.40	\$390.00
11/24/25	MS	111	Review hearing transcript on Committee's motion for standing to pursue claims against S&T Bank.	0.80	\$780.00
11/24/25	MS	111	Review sale order language re: payment of sale proceeds to Public Credit.	0.20	\$195.00
11/25/25	BM	111	Analysis regarding brief in opposition to Public Credit's motion to dismiss.	1.70	\$1,861.50
11/25/25	MS	111	Begin drafting objection to Public Credit's motion to dismiss complaint.	2.30	\$2,242.50
11/25/25	MS	111	Legal research re: Public Credit's motion to dismiss complaint.	0.80	\$780.00
11/26/25	MS	111	Review emails from J. Lofgren and B. Mankovetskiy re: objection to Public Credit's motion to dismiss complaint.	0.10	\$97.50

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				HOURS	AMOUNT
11/26/25	MS	111	Draft objection to Public Credit's motion to dismiss challenge complaint.	4.10	\$3,997.50
11/26/25	MS	111	Legal research re: objection to Public Credit's motion to dismiss challenge complaint.	1.70	\$1,657.50
11/27/25	BM	111	Analysis regarding opposition to Public Credit's motion to dismiss.	1.30	\$1,423.50
11/27/25	MS	111	Draft objection to Public Credit's motion to dismiss challenge complaint.	3.40	\$3,315.00
11/27/25	MS	111	Legal research on estoppel issues re: objection to Public Credit's motion to dismiss challenge.	0.70	\$682.50
11/28/25	BM	111	Analysis regarding response to Public Credit's motion to dismiss.	1.40	\$1,533.00
11/28/25	MS	111	Draft objection to Public Credit's motion to dismiss challenge complaint.	2.70	\$2,632.50
11/28/25	MS	111	Legal research on reasonably equivalent value re: objection to Public Credit's motion to dismiss challenge complaint.	0.60	\$585.00
11/30/25	MS	111	Review and revise objection to Public Credit's motion to dismiss challenge complaint.	3.10	\$3,022.50
11/30/25	MS	111	Further legal research re: objection to Public Credit's motion to dismiss challenge complaint.	0.90	\$877.50
TASK TOTAL 111				54.70	\$55,560.50

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				HOURS	AMOUNT
116 – TRAVEL (billed at 50%)					
11/17/25	BM	116	Travel to Pittsburgh for mediation with Public Credit and D&Os. (4.0 hrs)	2.00	\$2,190.00
11/17/25	AHS	116	Travel to Pittsburgh for mediation. (4.0 hrs)	2.00	\$2,590.00
11/18/25	BM	116	Travel from Pittsburgh after mediation with Public Credit and D&Os. (4.0 hrs)	2.00	\$2,190.00
11/18/25	AHS	116	Travel from Pittsburgh to EWR after mediation. (4.0 hrs)	2.00	\$2,590.00
TASK TOTAL 116				8.00	\$9,560.00
TOTAL FEES at Standard Rates				114.30	\$119,211.00
Attorney Fees at Blended Rate of \$675				114.30	\$77,152.50
Paralegal Fees at Standard Rate				0.00	0.00
TOTAL FEES at Blended Rate				114.30	\$77,152.50

TASK CODE SUMMARY

104	Case Administration	1.70	\$1,028.00
107	Fee/Employment Applications	5.70	\$3,965.00
110	Litigation (Other than Avoidance Action Litigation)	44.20	\$49,097.50
111	Avoidance Action Litigation	54.70	\$55,560.50
116	Travel (billed at 50%)	8.00	\$9,560.00
TOTAL FEES at Standard Rates		114.30	\$119,211.00
Attorney Fees at Blended Rate of \$675		114.30	\$77,152.50
Paralegal Fees at Standard Rate		0.00	0.00
TOTAL FEES at Blended Rate		114.30	\$77,152.50

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Andrew H. Sherman	18.80	x	\$1,295.00	=	\$24,346.00
Boris Mankovetskiy	41.90	x	\$1,095.00	=	\$45,880.50
Jason Teele	4.70	x	\$1,050.00	=	\$4,935.00
Gregory A. Kopacz	0.80	x	\$975.00	=	\$780.00
Michael Savetsky	37.80	x	\$975.00	=	\$36,855.00
Oleh Matviyishyn	5.20	x	\$650.00	=	\$3,380.00
Cisse Diawara	5.10	x	\$595.00	=	\$3,034.50

Disbursement Detail

11/19/25	Taxi/Car Service: Uber (mediation with Public Credit and D&O's - Pittsburgh) (B. Mankovetskiy)	\$65.94
11/13/25	B&W Copies	\$35.55
11/11/25	Postage	\$29.20
	Total Disbursements	<u>\$130.69</u>

INVOICE SUMMARY

Total Fees	\$77,152.50
Total Disbursements	\$130.69
TOTAL THIS INVOICE	<u>\$77,283.19*</u>

*Total includes fees at **Blended Rate**. Per Retention Application, lesser of fees at **Standard Rates (\$119,211.00)** and fees at **Blended Rate** of \$675 (**\$77,152.50**)** apply.

**includes paralegal fees at standard rates, if applicable

EXHIBIT B

DECLARATION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In re:

GUARDIAN ELDER CARE AT
JOHNSTOWN, LLC, d/b/a/ RICHLAND
HEALTHCARE AND REHABILITATION
CENTER, *et al.*,

Debtors.¹

Chapter 11

Case No. 24-70299 (JAD)

Jointly Administered

SILLS CUMMIS & GROSS P.C.

Movant,

v.

NO RESPONDENT.

DECLARATION OF ANDREW H. SHERMAN

1. I am a Member of the firm Sills Cummis & Gross P.C. (“**Sills**”), which serves as co-counsel to the Official Committee of Unsecured Creditors (the “**Committee**”).

2. I have read the foregoing application for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information, and belief.

3. There is no agreement or understanding between Sills and any other person for a division of compensation as Committee’s co-counsel.

4. No division prohibited by the Bankruptcy Code will be made by Sills.

¹ The last four digits of Guardian Elder Care at Johnstown, LLC d/b/a Richland Healthcare and Rehabilitation Center’s federal tax identification number are 7907. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://omniagentsolutions.com/Guardian>. The Debtors’ mailing address is: 8796 Route 219, Brockway, Pennsylvania 15824.

5. No agreement prohibited by Title 18, Section 155 has been made.

Dated: March 5, 2026

/s/ Andrew H. Sherman
ANDREW H. SHERMAN