

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Never Slip Holdings, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-10663 (LSS)

(Jointly Administered)

**FIRST AND FINAL FEE APPLICATION OF KPMG LLP PROVIDING TAX
COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS
REQUESTING FINAL ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD APRIL 1, 2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 2, 2024 <i>Effective as of the Petition Date</i>
Period for which compensation and reimbursement is sought:	April 1, 2024 through September 13, 2024 ²
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 386,342.28 ³
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 0.00
This is a: _____ Monthly _____ Interim <u> X </u> Final Application	

Prior Applications Filed: None

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Never Slip Holdings, Inc. (5010); Never Slip TopCo, Inc. (8956); SHO Holding I Corporation (7699); SHO Holding II Corporation (7738); Shoes For Crews, Inc. (9679); SFC Holdings, Inc. (8908); SFC Holdings, LLC (2357); Shoes for Crews, LLC (2362); SRS/MKS, L.L.C. (7003); Shoes for Crews Canada, Ltd. (0085); SFC Canada, Inc. (1314); and Sunrise Enterprises, LLC (4516). The Debtors' service address is 5000 TRex Avenue, Suite 100, Boca Raton, FL 3343.

² Per direction of Debtors' Counsel, KPMG is including estimated fees for the period of August 23, 2024 through September 13, 2024.

³ KPMG is seeking court approval of \$386,342.28, however factoring in the retainer balance of \$37,574, KPMG is only seeking payment of \$348,768.28.

ATTACHMENT B
TO FEE APPLICATION

COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department		Total Hours Billed	Hourly Billing Rate	Total Compensation
Adam McLamb	Senior Manager - Tax - SALT		27.0	\$ 1,177	\$ 31,779.00
Adam Murphy	Senior Manager - Tax - M&A		53.4	\$ 1,177	\$ 62,851.80
Ana Simunovic	Senior Associate - Bankruptcy		12.3	\$ 297	\$ 3,653.10
Ashley Fagan	Managing Director - Tax - BTS		7.0	\$ 1,156	\$ 8,092.00
Austin McDowell	Senior Manager - Tax - BTS		18.1	\$ 1,071	\$ 19,385.10
Ben Choi	Associate - M&A - Washington National Tax		0.5	\$ 493	\$ 246.50
Brian Koss	Senior Manager - Tax - SALT		1.0	\$ 1,177	\$ 1,177.00
Celeste Campbell	Manager - Bankruptcy		12.1	\$ 361	\$ 4,368.10
Chris Whitcomb	Managing Director - Other Tax - Washington National Tax		0.3	\$ 1,199	\$ 359.70
Cillein Barry	Partner - Tax	¹	5.1	\$ 1,195	\$ 6,094.50
David Helenbrook	Principal - Tax - M&A		15.5	\$ 1,368	\$ 21,204.00
Dylan Neves-Cox	Manager - Other Tax - Washington National Tax		1.6	\$ 986	\$ 1,577.60
Jimmy Martinez	Manager - Tax - SALT		43.7	\$ 880	\$ 38,456.00
John Peralta	Senior Associate - Tax - BTS		2.9	\$ 603	\$ 1,748.70
Joshua Mortensen	Associate - Tax - M&A		7.1	\$ 493	\$ 3,500.30
Lauren Haven	Senior Associate - Tax - SALT		24.6	\$ 646	\$ 15,891.60
Mark Hoffenberg	Principal - M&A - Washington National Tax		1.8	\$ 1,475	\$ 2,655.00
Mila Orobias	Associate - Bankruptcy		28.7	\$ 255	\$ 7,318.50
Rob Barnes	Manager - Tax	²	2.0	\$ 412	\$ 824.00
Robert Calloway	Senior Manager - Tax- M&A		6.4	\$ 1,177	\$ 7,532.80
Robert Kearns	Manager - Tax	¹	7.6	\$ 545	\$ 4,142.00
Scott Salmon	Partner - SALT - Washington National Tax		1.4	\$ 1,390	\$ 1,946.00
Simon Proulx	Partner - Tax	²	0.1	\$ 622	\$ 62.20
Teresa Williams	Associate - Bankruptcy		9.2	\$ 255	\$ 2,346.00
Varoon Laddha	Managing Director - Tax - SALT		9.9	\$ 1,220	\$ 12,078.00

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ATTACHMENT B
TO FEE APPLICATION
(continued)

COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Wendy Shaffer	Associate Director - Bankruptcy	13.0	\$ 404	\$ 5,252.00
Hours and Fees at Discounted Rates		312.3		\$ 264,541.50
Fixed Fees				
Tax Compliance Services (Fixed Fee - Exhibit C1)				\$ 100,000.00
Canadian Tax Compliance Services (Fixed Fee - Exhibit C5)				\$ 5,450.78
Total Fixed Fees				\$ 105,450.78
Total Fees Requested through August 22, 2024				\$ 369,992.28
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 369,992.28
Estimated Fees for the period of August 23, 2024 through September 13, 2024⁵				
Tax Consulting Services				\$ 15,000.00
Fee Application Preparation Services				\$ 1,350.00
Total Estimated Fees				\$ 16,350.00
Total Requested Fees				\$ 386,342.28
Blended Rate			\$ 847.07	

¹ KPMG Ireland professional.

² KPMG Canada professional.

³ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$132,000 for U.S Tax Compliance Services. Per the schedule included in the Engagement Letter, KPMG is requesting the agreed upon fee for this period.

⁴ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$7,500 CAD for Canadian Tax Compliance Services. KPMG prepared and filed the Canadian Corporate Income Tax Return and is requesting the agreed upon fee. The tax return was filed on June 26, 2024 and the corresponding exchange rate of \$0.7320 was used for the agreed upon \$7,500 CAD fee.

⁵ Per direction of Debtors' Counsel, KPMG is including estimated fees for the period of August 23, 2024 through September 13, 2024.

⁶ KPMG is seeking court approval of \$386,342.28, however factoring in the retainer balance of \$37,574, KPMG is only seeking payment of \$348,768.28.

ATTACHMENT B
TO FEE APPLICATION
(continued)

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Tax Compliance Services	-	\$ 100,000.00 ¹
Tax Consulting Services	236.7	\$ 241,250.70
Retention Services	20.0	\$ 7,282.30
Fee Application Preparation Services	55.6	\$ 16,008.50
Canadian Tax Compliance Services	-	\$ 5,450.78 ²
Total	312.3	\$ 369,992.28 ³

¹ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I. 238], KPMG and the Debtors agreed to a fixed fee of \$132,000 for U.S Tax Compliance Services. Per the schedule included in the Engagement Letter, KPMG is requesting the agreed upon fee for this period.

² As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I. 238], KPMG and the Debtors agreed to a fixed fee of \$7,500 CAD for Canadian Tax Compliance Services. KPMG prepared and filed the Canadian Corporate Income Tax Return and is requesting the agreed upon fee. The tax return was filed on June 26, 2024 and the corresponding exchange rate of \$0.7320 was used for the agreed upon \$7,500 CAD fee.

³ Fees incurred for the period of April 1, 2024 through August 22, 2024.

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Never Slip Holdings, Inc., *et al.*,⁴

Debtors.

Chapter 11

Case No. 24-10663 (LSS)

(Jointly Administered)

**FIRST AND FINAL FEE APPLICATION OF KPMG LLP PROVIDING TAX
COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS
REQUESTING FINAL ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD APRIL 1, 2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

KPMG LLP⁵, (“KPMG”) as tax compliance and tax consulting service provider to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this First and Final Fee Application (the “Application”), pursuant to section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-2 of the Local Rules (the “Local Rules”) of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Court”) and this Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated May 5, 2024 (the “Interim Compensation Order”) [Docket No. 155]. By

⁴ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Never Slip Holdings, Inc. (5010); Never Slip TopCo, Inc. (8956); SHO Holding I Corporation (7699); SHO Holding II Corporation (7738); Shoes For Crews, Inc. (9679); SFC Holdings, Inc. (8908); SFC Holdings, LLC (2357); Shoes for Crews, LLC (2362); SRS/MKS, L.L.C. (7003); Shoes for Crews Canada, Ltd. (0085); SFC Canada, Inc. (1314); and Sunrise Enterprises, LLC (4516). The Debtors’ service address is 5000 TRex Avenue, Suite 100, Boca Raton, FL 3343

⁵ Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

this Application, KPMG seeks final allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from April 1, 2024 through and including September 13, 2024 (the “Compensation Period”), in the amount of \$386,342.28 and respectfully represents:

Background

1. On April 1, 2024 (the “Petition Date”) each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of title 11 of the Bankruptcy Code.

2. On May 21, 2024 the Debtors filed a *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of KPMG LLP to Provide Tax Compliance and Tax Consulting Services to the Debtors effective as of the Petition Date, and (II) Granting Related Relief* (the “Retention Application”) [D.I. 238] and in support of the Retention Application, the Debtors submitted the Declaration of David R. Helenbrook (the “Helenbrook Declaration”).

3. By this Court’s Order, dated August 2, 2024 [D.I. 363] (the “Retention Order”), the Debtors were authorized to retain KPMG to provide tax compliance and tax consulting services effective as of the Petition Date. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

4. On August 13, 2024, the Debtors filed an *Order Granting the Debtors Motion for Entry of an Order (I) Establishing Procedures for Payment of Final Fee Applications and (II) Granting Related Relief* [D.I. 369].

Jurisdiction

5. This court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. §157(b). Venue of these chapter 11 cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

Summary of Application

6. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor, or other person. By this Application, KPMG requests final allowance of compensation of professional fees totaling \$386,342.28 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$0.00

Summary of Services Rendered During the Compensation Period

7. This Application is KPMG's first and final application for compensation and expense reimbursement filed in these chapter 11 cases. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their businesses through the chapter 11 process.

8. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period and annexed hereto as Exhibit A is a chart depicting KPMG professionals who rendered these services.

Tax Compliance Services

A. Pursuant to the 2024 Tax Compliance and Tax Consulting Letter:

- i. KPMG prepared the Debtors' federal, state and local income and franchise tax returns and supporting schedules for the 2023 tax year(s), as set forth in the Attachment A of the 2024 Tax Compliance and Tax Consulting Letter.
- ii. KPMG prepared additional income tax returns for any state or local jurisdictions and additional entities not identified in Attachment A of the 2024 Tax Compliance and Tax Consulting Letter, subject to the fee adjustments described in that letter and approved by the Debtors.
- iii. KPMG prepared and filed the Debtors' requests for extensions of time to file tax returns for which there are no tax payments due with the extension request.
- iv. KPMG prepared the Debtors' quarterly estimated tax payments for the 2024 tax year.
- v. KPMG prepared first quarter estimated tax payments and extension requests for the tax year immediately succeeding the last tax year included in the 2024 Tax Compliance and Tax Consulting Letter, subject to the fee adjustments described in that letter.
- vi. KPMG provided preliminary engagement planning activities related to the returns for the tax year immediately succeeding the last tax year covered by the 2024 Tax Compliance and Tax Consulting Letter.
- vii. KPMG computed the Debtors' CAMT liability as part of preparing tax returns and extensions.

Tax Consulting Services

A. Pursuant to the 2024 Tax Consulting Letter and related Addendum, KPMG provided tax consulting services with respect to the tax consequences of potential alterations to Debtors' legal entity structure and/or capital structure. Services included, but were not limited to, the following:

- i. Analysis to gain an understanding of the legal/tax organizational structure and capital structure of Debtors;

- ii. Analysis to gain an understanding of Debtors' net operating losses ("NOL"), tax credits and/or Section 163(j) carryforwards allocable to each legal entity and inquire about pre-existing limitations (i.e., Section 382 ownership changes) that may limit the ability of Debtors to utilize such carryforwards;
- iii. Prepared an outline of key tax considerations associated with various proposed restructuring options;
- iv. Prepared separate company tax attribute allocations (e.g., net operating losses, tax basis balance sheets);
- v. Prepared subsidiary stock basis calculations (to the extent necessary);
- vi. Analyzed historical gross receipts under Section 165(g)(3) for purposes of determining the character of any loss that may be recognized with respect to subsidiary stock;
- vii. Provided advice concerning tax efficient restructuring alternatives based upon the business terms of the restructuring plan (including step plans and related technical advice);
- viii. Advised on tax considerations related to any internal restructuring of the legal entity structure of the Debtors;
- ix. Advise on tax considerations related to the internal transfer or external disposition of any discrete assets;
- x. Provided historic "ownership change" analysis for section 382 purposes (to the extent necessary); and
- xi. Advised on international tax and state income, franchise or transfer tax considerations related to the aforementioned matters.

Canadian Tax Compliance Services

Preparation of the Canadian corporate income tax return and related foreign reporting forms for Shoes for Crews Canada Distribution ULC for the year ended December 31, 2023.

Retention Services

Services included researching client bankruptcy with regards to retention; the preparation of KPMG declaration and retention order; discussions, correspondence and fact finding with KPMG's Declarant, engagement teams and KPMG's Office of General Counsel; discussions and correspondence with Debtors' counsel related to employment application.

Fee Application Preparation

The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Bankruptcy Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, and drafting the schedules included in the First and Final application.

9. As per the Retention Application, KPMG and the Debtors agreed to a fixed fee for tax compliance services which were requested during Compensation Period including the following: (i) U.S. Compliance Fixed Fee - \$100,000.00⁶; (ii) Canadian Compliance Fixed Fee of \$7,500 CAD, and based on exchange rate as of the completion of services, \$5,450.78 USD⁷.

10. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period for time expended by professionals were based on hourly rates ranging from \$255 to \$1,475 per hour. The rates reflected in this Application represent approximately a 15%-35% discount from KPMG's standard rates. Of the aggregate time expended, 23.9 hours were expended by partners and principals, 17.2 hours were expended by managing directors, 13.0 hours were expended by associate directors, 105.9 hours were expended by senior managers, 67.0 hours were expended by managers, and 85.3 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$847.07.

⁶ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I. 238], KPMG and the Debtors agreed to a fixed fee of \$132,000 for U.S Tax Compliance Services. Per the schedule included in the Engagement Letter, KPMG is requesting the agreed upon fee for this period.

⁷ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I. 238], KPMG and the Debtors agreed to a fixed fee of \$7,500 CAD for Canadian Tax Compliance Services. KPMG prepared and filed the Canadian Corporate Income Tax Return and is requesting the agreed upon fee. The tax return was filed on June 26, 2024 and the corresponding exchange rate of \$0.7320 was used for the agreed upon \$7,500 CAD fee.

11. In addition to Attachment B, KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

12. KPMG charges its fees in these chapter 11 cases in accordance with the terms set forth in the Retention Application and the corresponding Helenbrook Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to its clients and are commensurate with the usual and customary rates charged for services performed.

13. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

14. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

15. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost-efficient manner.

16. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person, or entity.

Summary of Actual and Necessary Expenses During the Compensation Period

17. As set forth on Exhibit D, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

Reservation

To the extent that time for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested therein.

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Conclusion

WHEREFORE, subject to the terms of the Interim Compensation order, KPMG respectfully requests the Court enter an order, (i) approving and allowing, on a final basis, compensation in the amount of \$386,342.28⁸ for professional services performed on behalf of the Debtors during the Compensation Period and reimbursement of \$0.00 for actual and necessary expenses incurred during the Compensation Period; (ii) authorizing and directing the Debtors to pay KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (iii) granting such other further relief as the Court deems just and proper.

Dated: August 23, 2024

Respectfully submitted,

/s/ David R. Helenbrook

David R. Helenbrook
KPMG LLP
303 Peachtree Street
Suite 2000
Atlanta, GA 30308-3210

⁸ KPMG is seeking court approval of \$386,342.28, however factoring in the retainer balance of \$37,574, KPMG is only seeking payment of \$348,768.28.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Never Slip Holdings, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-10663 (LSS)

(Jointly Administered)

**DECLARATION PURSUANT TO RULE 2016-2 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, David R. Helenbrook, being duly sworn, deposes and says:

1. I am a principal of KPMG LLP ("KPMG"), a professional services firm.
2. By Order dated August 2, 2024, KPMG was retained to provide tax compliance and tax consulting services for the above captioned debtors and debtors in possession (the "Debtors"). I submit this Declaration in conjunction with KPMG's application, dated August 23, 2024 (the "Application") for KPMG's first and final fee application for compensation and allowance of expenses for the period April 1, 2024 through and including September 13, 2024².
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Never Slip Holdings, Inc. (5010); Never Slip TopCo, Inc. (8956); SHO Holding I Corporation (7699); SHO Holding II Corporation (7738); Shoes For Crews, Inc. (9679); SFC Holdings, Inc. (8908); SFC Holdings, LLC (2357); Shoes for Crews, LLC (2362); SRS/MKS, L.L.C. (7003); Shoes for Crews Canada, Ltd. (0085); SFC Canada, Inc. (1314); and Sunrise Enterprises, LLC (4516). The Debtors' service address is 5000 TRex Avenue, Suite 100, Boca Raton, FL 3343

² Per direction of Debtors' Counsel, KPMG is including estimated fees for the period of August 23, 2024 through September 13, 2024.

4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware and submit that the Application substantially complies with such Rule.

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

Executed this 23rd day of August, 2024

/s/ David R. Helenbrook
David R. Helenbrook
KPMG LLP
303 Peachtree Street
Suite 2000
Atlanta, GA 30308-3210

EXHIBIT A

Never Slip Holdings, Inc., et al.,

Case No. 24-10663

Summary Of Hours and Discounted Fees Incurred By Professional

April 1, 2024 through September 13, 2024

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam McLamb	Senior Manager - Tax - SALT	27.0	\$ 1,177	\$ 31,779.00
Adam Murphy	Senior Manager - Tax - M&A	53.4	\$ 1,177	\$ 62,851.80
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Varoon Laddha	Managing Director - Tax - SALT	9.9	\$ 1,220	\$ 12,078.00

EXHIBIT A

Never Slip Holdings, Inc., et al.,

Case No. 24-10663

Summary Of Hours and Discounted Fees Incurred By Professional

April 1, 2024 through September 13, 2024

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
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Canadian Tax Compliance Services (Fixed Fee - Exhibit C5)				\$ 5,450.78
Total Fixed Fees				\$ 105,450.78
Total Fees Requested through August 22, 2024				\$ 369,992.28
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 369,992.28
Estimated Fees for the period of August 23, 2024 through September 13, 2024				⁵
Tax Consulting Services				\$ 15,000.00
Fee Application Preparation Services				\$ 1,350.00
Total Estimated Fees				\$ 16,350.00
Total Requested Fees				\$ 386,342.28
Blended Hourly Rate though August 23, 2024 (Exclusive of Fixed Fees)			\$ 847.07	

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EXHIBIT B**Never Slip Holdings, Inc., et al.,****Case No. 24-10663**

Summary of Hours and Discounted Fees Incurred by Category

April 1, 2024 through September 13, 2024

Category	Exhibit	Total Billed Hours	Total Fees Requested	
Tax Compliance Services	C1		\$ 100,000.00	¹
Tax Consulting Services	C2	236.7	\$ 241,250.70	
Retention Services	C3	20.0	\$ 7,282.30	
Fee Application Preparation Services	C4	55.6	\$ 16,008.50	
Canadian Tax Compliance Services	C5		\$ 5,450.78	²
Total		312.3	\$ 369,992.28	³

¹ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$132,000 for U.S Tax Compliance Services. Per the schedule included in the Engagement Letter, KPMG is requesting the agreed upon fee for this period.

² As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$7,500 CAD for Canadian Tax Compliance Services. KPMG prepared and filed the Canadian Corporate Income Tax Return and is requesting the agreed upon fee. The tax return was filed on June 26, 2024 and the corresponding exchange rate of \$0.7320 was used for the agreed upon \$7,500 CAD fee.

³ Fees incurred for the period of April 1, 2024 through August 22, 2024.

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Jonathan Chan Jon Chu	04/01/24	(3.3) Began to prepare the Extension Calculations; specifically for Never Slip Topco Inc & Subs, SFC Holdings LLC, Shoes For Crews LLC.	3.3	
Jonathan Chan Jon Chu	04/01/24	(0.7) Continued, from earlier on 04/01/24, to prepare the Extension Calculations; specifically for Never Slip Topco Inc & Subs, SFC Holdings LLC, Shoes For Crews LLC.	0.7	
Austin McDowell	04/01/24	(0.5) Call with J. Peralta and A. McDowell (KPMG) regarding the calculation of extension payments for the 2023 taxable year.	0.5	
Austin McDowell	04/01/24	(0.3) Discussion with H. Lynn (Never Slip) regarding the latest 2024 financial projection and its impact on the Q1 2024 estimated payments and discussion on 2024 estimated payment safe harbors.	0.3	
Ashley Fagan	04/01/24	(0.2) Meeting with A. Fagan and A. McDowell (KPMG) regarding extension calculations and extension preparation.	0.2	
Jonathan Chan Jon Chu	04/02/24	(0.5) Updated, as of 04/02/24, the extension calculation with adjustment to state mods per reviewer comments.	0.5	
Austin McDowell	04/03/24	(2.4) Review, as of 04/03/24, concurrently update 2023 extension calculation and estimate tax payment calculation for Q1 2024	2.4	
Austin McDowell	04/03/24	0.7 Call with J. Peralta, A. McDowell (KPMG), and H. Lynn (Never Slip) regarding the calculation of the provision and the necessary journal entries to book current/deferred taxes per the payable reconciliation file prepared by KPMG.	0.7	
Ashley Fagan	04/03/24	(0.5) Perform managing director review, as of 04/03/24, of the 2023 extension payment calculations and Q1 2024 estimated tax payment calculations.	0.5	
Jonathan Chan Jon Chu	04/04/24	(3.0) Continued, as of 04/04/24, to prepare the Extension Calculations; specifically for Never Slip Topco Inc & Subs, SFC Holdings LLC, Shoes For Crews LLC.	3.0	
Jonathan Chan Jon Chu	04/04/24	(0.5) Continued, as of 04/04/24, to update the extension calculation with adjustment to state mods per reviewer comments.	0.5	
Ashley Fagan	04/04/24	(0.2) Communication via teams call with R. Hoormann (KPMG AMCS) regarding IRC 174 computations, timing of calculations for 2023 filings for Never Slip	0.2	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Ashley Fagan	04/04/24	(0.2) Discussion with A. Fagan, D. Helenbrook, and A. Murphy (KPMG) regarding impact of 2023 depreciation methods on NSH bankruptcy taxable income modeling for federal and state income tax purposes.	0.2	
Jonathan Chan Jon Chu	04/05/24	(1.5) E-file Qualified the Never Slip Topco Inc & Subs extensions which remove all diagnostic errors that would prevent the electronic filing from being submitted in the OneSource Income Tax software.	1.5	
Catherine Fitzpatrick	04/05/24	(0.8) Performed WNT Partner review, as of 04/05/24, of Form 3115 change in method of accounting for depreciation of NSH software assets.	0.8	
Jonathan Chan Jon Chu	04/08/24	Updated, as of 04/08/24, the extensions for signature dates in locator received from client.	0.5	
Ashley Fagan	04/08/24	(0.2) Conference call with A. McDowell and A. Fagan (KPMG) regarding corporate extensions for client.	0.2	
Austin McDowell	04/08/24	(0.2) Conference call with A. McDowell and A. Fagan (KPMG) regarding corporate extensions for client.	0.2	
Jennifer Lyons	04/08/24	Updating, as of 04/08/24, Form 3115 (0.1); preparing POA (0.1).	0.2	
Austin McDowell	04/09/24	(1.8) Senior Manager review, as of 04/09/24, of the extension form and payment requirement for extension.	1.8	
John Peralta	04/09/24	1.2 Continued, as of 04/09/24, to review the extension voucher forms received from staff as well as including adding comments for updates necessary to provide the client deliverable.	1.2	
Austin McDowell	04/09/24	(0.5) Meeting with J. Peralta (KPMG) and A. McDowell (KPMG) to discuss the necessary changes for the federal and state extensions and the delivery of finalized files for the client	0.5	
John Peralta	04/09/24	(0.5) Meeting with J. Peralta (KPMG) and A. McDowell (KPMG) to discuss the necessary changes for the federal and state extensions and the delivery of finalized files for the client	0.5	
Austin McDowell	04/09/24	(0.5) Senior Manager review, as of 04/09/24, of the updates on extension forms to ensure accuracy.	0.5	
Jonathan Chan Jon Chu	04/09/24	Continued, as of 04/08/24, to update the extensions for signature dates in locator received from client.	0.5	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
John Peralta	04/09/24	(0.3) Call with J. Peralta (KPMG) and H. Lynn (Never Slip) to discuss the necessary payment due for extensions and discuss which party is responsible for what filing.	0.3	
John Peralta	04/09/24	(0.3) Exported the extensions deliverables, concurrently uploaded to the SharePoint site for the delivery to client.	0.3	
Ashley Fagan	04/09/24	(0.2) Performed Managing Director level of review, as of 04/09/24, of the 2023 Federal and state extension vouchers.	0.2	
John Peralta	04/10/24	(1.5) Update, as of 04/10/24, the NYS extension payment voucher to include MFI payments on the account per advice and emails received from H. Lynn (Never Slip).	1.5	
John Peralta	04/10/24	(1.0) Call with J. Peralta (KPMG) and H. Lynn (Never Slip) to discuss TX/NYS extension payment due for the period and walking through the process online for NYS specifically.	1.0	
Austin McDowell	04/10/24	(0.5) Meetings with J. Peralta (KPMG) and A. McDowell (KPMG) to discuss discrepancies in payments for NYS before filing the extension to ensure accurate reporting.	0.5	
John Peralta	04/10/24	(0.5) Meetings with J. Peralta (KPMG) and A. McDowell (KPMG) to discuss discrepancies in payments for NYS before filing the extension to ensure accurate reporting.	0.5	
John Peralta	04/11/24	(1.8) Senior Associate review, as of 04/11/24, of the extension XMLs files, concurrently finalizing extensions for e-file.	1.8	
John Peralta	04/11/24	(0.4) Meeting with J. Peralta and A. McDowell (KPMG) to discuss questions surrounding Never Slip locations and physical presence in the U.S and abroad.	0.4	
John Peralta	04/11/24	(0.2) Call with J. Peralta (KPMG) and H. Lynn (Never Slip) to discuss the CA extension payment.	0.2	
John Peralta	04/12/24	(1.0) Continued, as of 04/12/24, the Senior Associate review of the extension XMLs files, concurrently finalizing extensions for e-file.	1.0	
Austin McDowell	04/12/24	(0.5) Summarized the tax amortization detail regarding Never Slip for the M&A team.	0.5	
Jennifer Lyons	04/12/24	Continue, as of 04/12/24, updating Form 3115 (0.1), POA (0.2) and t-letter (0.2)	0.5	
John Peralta	04/15/24	Monitored, concurrently documented the successful e-file of the extensions within the OIT software.	0.7	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
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Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Austin McDowell	04/15/24	(0.4) Continued, as of 04/15/24, to update the Monthly Tax provision accrual template based on latest interest expense projection.	0.4	
Austin McDowell	04/15/24	(0.4) Meeting with J. Peralta and A. McDowell (KPMG) to discuss status of Never Slip extensions and monthly accrual entry calculation for delivered to the client.	0.4	
John Peralta	04/16/24	(1.8) Prepared, as of 04/16/24, concurrently delivered the income tax accrual workpaper deliverable in order for client to make his monthly entry.	1.8	
Austin McDowell	04/16/24	0.5 Call with J. Peralta, A. McDowell (KPMG) and H. Lynn (Never Slip) regarding the monthly accrual calculation and the entry necessary to book the current and deferred expense per projections.	0.5	
Austin McDowell	04/16/24	(0.4) Senior Manager reviewed, as of 04/16/24, concurrently updated month of March Income Tax Accrual template based on latest March TB and Current tax GL Detail.	0.4	
Ryan Hoormann	04/17/24	Managing Director final review, as of 04/17/24, of Form 3115 package with respect to depreciation in order to send to client for review and signature.	0.5	
Jennifer Lyons	04/17/24	Continue, as of 04/17/24, updating Form 3115 for review comments in advance of sending to team after all signatures have been collected.	0.3	
Austin McDowell	04/19/24	(0.5) Created a schedule for the M&A team that provides summary of the amortization deduction presented on the 2023 federal return by intangible asset class.	0.5	
John Peralta	04/23/24	(0.9) Call to the TX Department of Revenue to discuss notices received by the state in order to determine next steps for handling issues on account for certain entities, as of 04/23/24.	0.9	
Austin McDowell	04/30/24	(0.7) Discussion H. Lynn and S. Cox (Never Slip) and External team regarding 2023 outstanding tax liabilities, 2023 NOLs, and 2024 tax liabilities for upcoming bankruptcy filings.	0.7	
Austin McDowell	04/30/24	(0.6) Compiled, concurrently summarized Q1 2024 tax liability information for filing.	0.6	
John Peralta	04/30/24	(0.3) Draft email to provide the client a copy of KPMG's reconciliation of their tax payable accounts indicating when the provision was prepared via email.	0.3	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
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Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Jonathan Chan Jon Chu	05/03/24	(3.0) Began to prepare workpaper documentation; specifically for Never Slip Topco, Inc & Subs, SFC Holdings LLC, Shoes For Crews, LLC.	3.0	
Jonathan Chan Jon Chu	05/06/24	(3.0) Continued, as of 05/06/24, to prepare workpaper documentation; specifically for Never Slip Topco, Inc & Subs, SFC Holdings LLC, Shoes For Crews, LLC.	3.0	
Ashley Fagan	05/07/24	(0.5) Conference call with A. Fagan (KPMG) and H. Lynn (Shoes for Crews) regarding contracting terms, address client questions on registrations / filings.	0.5	
John Peralta	05/08/24	(0.5) Draft email with compliance information request list to Never Slip for the 2023 taxable year in order to assist us with preparing the Taxable Income workpapers for the year as well as reviewing items already submitted by the client via SharePoint by the client to determine if any additional information was required.	0.5	
John Peralta	05/08/24	(0.5) Reviewed, as of 05/08/24, the notices received from NY about the MFI payments in order to advise the client regarding same.	0.5	
Jonathan Chan Jon Chu	05/10/24	(1.0) Continued, as of 05/10/24, to prepare workpaper documentation; specifically for Never Slip Topco, Inc & Subs, SFC Holdings LLC, Shoes For Crews, LLC.	1.0	
John Peralta	05/10/24	(0.5) Senior Associate review, as of 05/10/24, of the TB, in advance of sending to staff prepare the WPs.	0.5	
Austin McDowell	05/10/24	(0.4) Call with H. Lynn (Never Slip) to discuss Canadian tax return status, indirect tax question, and US PBCs	0.4	
Jonathan Chan Jon Chu	05/13/24	(3.4) Continued, as of 05/13/24, to prepare workpaper documentation; specifically for Never Slip Topco, Inc & Subs, SFC Holdings LLC, Shoes For Crews, LLC.	3.4	
Jonathan Chan Jon Chu	05/13/24	(2.1) Continued, from earlier on 05/13/24, to prepare workpaper documentation; specifically for Never Slip Topco, Inc & Subs, SFC Holdings LLC, Shoes For Crews, LLC.	2.1	
Ashley Fagan	05/13/24	(0.2) Conference call with A. Fagan and A. McDowell (KPMG) regarding the timing / status of 2023 compliance engagement, open questions, as of 05/13/24.	0.2	
Jonathan Chan Jon Chu	05/14/24	(0.5) Updated, as of 05/14/24, the Gains and Loss adjustments within the completed set of workpapers based on comments received from reviewer.	0.5	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
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Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Austin McDowell	05/20/24	(0.5) Conference call with A. McDowell and A. Fagan (KPMG) to discuss short period income tax accrual, deferred and valuation allowance considerations as it relates to Never Slip.	0.5	
John Peralta	05/23/24	(1.0) Cleared, as of 05/23/24, comments with the BTE rollover for the 2023 return project in order to utilize for the start of compliance for Never Slip.	1.0	
Ashley Fagan	05/28/24	(0.2) Conference call with A. McDowell and A. Fagan (KPMG) regarding information request list for 2023 compliance, timing of engagement.	0.2	
Austin McDowell	05/28/24	(0.2) Conference call with A. McDowell and A. Fagan (KPMG) regarding information request list for 2023 compliance, timing of engagement.	0.2	
John Peralta	05/29/24	(1.0) Prepared compliance information request list for the 2023 compliance year to provide to the client.	1.0	
Austin McDowell	05/30/24	(0.3) Provided team with assistance regarding the failure to file PA notice.	0.3	
John Peralta	05/30/24	(0.3) Researched, as of 05/30/24, PA bankruptcy rules as well as reached out to KPMG experts to determine if an accelerated state return is required due to a notice the client received from the state.	0.3	
Austin McDowell	05/31/24	(0.2) Call with H. Lynn (Never Slip) regarding PA Notice No File Notice	0.2	
Ashley Fagan	06/03/24	(0.2) Call with R. Hoormann, A. Fagan, A. McDowell (KPMG) re: AMCS-related items for 2023 tax compliance.	0.2	
Austin McDowell	06/03/24	(0.2) Call with R. Hoormann, A. Fagan, A. McDowell (KPMG) re: AMCS-related items for 2023 tax compliance.	0.2	
Ryan Hoormann	06/03/24	(0.2) Call with R. Hoormann, A. Fagan, A. McDowell (KPMG) re: AMCS-related items for 2023 tax compliance.	0.2	
John Peralta	06/07/24	(1.0) Communicating via email with H. Lynn (Never Slip) the Q2 estimated payments due 6/15, concurrently understanding whether or not they will be making payments.	1.0	
Austin McDowell	07/24/24	(0.5) Follow up via email on the status, as of 07/24/24, of PBC request items for 2023 federal return and Sec. 174 Analysis, concurrent Senior Manager review of M-1 workpaper documentation for Federal Return.	0.5	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
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Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Ashley Fagan	07/26/24	Managing Director review, as of 07/26/24, of open tax returns items needed for 12/31/22 filing; email communication to Tax compliance team regarding open items and timing.	0.3	
John Peralta	07/29/24	(3.9) Senior Associate review, as of 07/29/24, of the complete set of compliance workpaper documentation prepared by J. Chu (KPMG).	3.9	
John Peralta	07/30/24	(3.7) Continue, as of 07/30/24, Senior Associate review of the complete set of compliance workpaper documentation prepared by J. Chu (KPMG).	3.7	
John Peralta	07/30/24	(0.6) Drafting email in preparation of sending to the H. Lynn (Never Slip) to request tax information needed to complete the tax workpaper documentation.	0.6	
John Peralta	07/31/24	(1.0) Continue, as of 07/31/24, Senior Associate review of the complete set of compliance workpaper documentation prepared by J. Chu (KPMG).	1.0	
Jonathan Chan Jon Chu	08/01/24	Performed PTBI required updates for small changes to the TB, concurrently performing BTE review to ensure the changes to the PTBI was translated correctly in the software.	1.5	
Ashley Fagan	08/01/24	(0.5) Conference call A. Fagan, A. McDowell (KPMG), H. Lynn, S. Cox (Never Slip) regarding status, as of 08/01/24, of tax compliance engagement open items for completion and proposed timing for completion.	0.5	
Austin McDowell	08/01/24	(0.5) Conference call A. Fagan, A. McDowell (KPMG), H. Lynn, S. Cox (Never Slip) regarding status, as of 08/01/24, of tax compliance engagement open items for completion and proposed timing for completion.	0.5	
Jonathan Chan Jon Chu	08/05/24	Prepare 263(A) UNICAP workpaper documentation.	3.4	
Jonathan Chan Jon Chu	08/05/24	Continue, from earlier on 08/05/24, to prepare of 263(A) UNICAP workpaper documentation.	3.1	
John Peralta	08/05/24	2.8 Senior Associate review, as of 08/08/24, of complete set of tax workpaper documentation which will assist with tax return preparation.	2.8	
John Peralta	08/06/24	3.2 Continue, as of 08/06/24, Senior Associate review of complete set of tax workpaper documentation which will assist with tax return preparation.	3.2	
Jonathan Chan Jon Chu	08/07/24	Continue, as of 08/07/24, to prepare 263(A) UNICAP workpaper documentation.	3.6	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
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Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Jonathan Chan Jon Chu	08/07/24	Continue, from earlier on 08/07/24, to prepare 263(A) UNICAP workpaper.	2.9	
John Peralta	08/08/24	(3.7) Review, as of 08/08/24, BTE, the KPMG internal tax software, and ensuring all of the tax adjustments / TB's are imported properly.	3.7	
Jonathan Chan Jon Chu	08/09/24	Continue, as of 08/09/24, to prepare 263a UNICAP workpaper documentation.	2.8	
Jonathan Chan Jon Chu	08/09/24	Continue, from earlier on 08/09/24, to prepare 263a UNICAP workpaper documentation.	2.5	
John Peralta	08/09/24	(2.0) Continue, as of 08/08/24, to review BTE, the KPMG internal tax software, and ensuring all of the tax adjustments / TB's are imported properly.	2.0	
John Peralta	08/09/24	(0.7) Discussion with J. Chu and J. Peralta (KPMG) regarding the 263(a) workpaper documentation and answering any questions he had on the preparation of this workpaper.	0.7	
Jonathan Chan Jon Chu	08/09/24	(0.7) Discussion with J. Chu and J. Peralta (KPMG) regarding the 263(a) workpaper documentation and answering any questions he had on the preparation of this workpaper.	0.7	
Jonathan Chan Jon Chu	08/12/24	(3.2) Prepare 263a Unicap calculation.	3.2	
Jonathan Chan Jon Chu	08/12/24	(2.8) Continue, from earlier on 8/12/24, to prepare 263a Unicap calculation.	2.8	
Jonathan Chan Jon Chu	08/12/24	(0.5) BTE updates, as of 08/12/24, for change in amortization adjustment.	0.5	
Austin McDowell	08/12/24	(0.3) Call with H. Lynn (Shoes for Crews) and D. Helenbrook, A. Murphy, and A. McDowell (KPMG) to discuss submission of requests to Internal Revenue Service for historical tax return transcripts for purpose of section 165(g)(3) gross receipts analysis, preparation of power of attorney for same.	0.3	
John Peralta	08/13/24	(1.5) Senior Associate review, as of 08/13/24, of changes made by J. Chu (KPMG) to BTE including the complete set of tax workpaper documentation for the review comments I sent him.	1.5	
Disha Vaghjiani	08/14/24	2.5 Build of the calculation file and making sure all formulas / calculations are accurate based on the data provided.	2.5	
Austin McDowell	08/14/24	(1.7) Senior Manager review, as of 08/14/24, of SFC Holdings LLC 2023 Federal Returns Workpaper documentation and review of changes from the 2023 tax provision.	1.7	

EXHIBIT C1

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Disha Vaghjani	08/14/24	Walkthrough with D. Vaghjani and R. Hoormann (KPMG) on prior year Section 174 calculation to allow her to begin preparation of the current year calculation.	0.5	
Ryan Hoormann	08/14/24	Walkthrough with Disha Vaghjani on prior year Section 174 calculation to allow her to begin preparation of the current year calculation.	0.5	
Austin McDowell	08/15/24	(2.1) Continue, as of 08/15/24, Senior Manager review of SFC Holdings LLC 2023 Federal Returns Workpaper documentation and review of updates to tax depreciation workpapers.	2.1	
Austin McDowell	08/15/24	(1.5) Senior Manager review, as of 08/15/24, of Never Slip Topco, Inc. and SFC Canada, Inc federal workpapers and review of intangible workpaper documentation.	1.5	
John Peralta	08/15/24	(1.0) Clear, as of 08/15/24, review comments on the tax workpapers for compliance from A. McDowell (KPMG).	1.0	
Disha Vaghjani	08/15/24	Update, as of 08/15/24, the calculation such as updated formulas / numbers.	1.0	
John Peralta	08/15/24	(0.5) Preparing the 2nd extension for Texas relative to NSH to submit today on the due date.	0.5	
John Peralta	08/16/24	(3.0) Senior Associate review, as of 08/16/24, concurrently making changes to the complete set of tax workpaper documentation in BTE per manager review comments.	3.0	
Total Tax Compliance Services			125.5	\$ 100,000.00 ¹

¹ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$132,000 for U.S Tax Compliance Services. Per the schedule included in the Engagement Letter, KPMG is requesting the agreed upon fee for this period.

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/02/24	(0.1) Draft email communication to D. Helenbrook, R. Calloway, S. Kravale, and J. Mortensen (KPMG) regarding transmission of Keuka Footwear, Inc. 2013-2016 tax returns for section 165(g)(3) gross receipts analysis.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/02/24	(0.2) Draft email communication to D. Helenbrook (KPMG) regarding call to discuss review of draft tax representations for NSH bankruptcy disclosure schedule.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/02/24	(0.4) Review email communication received from L. Malach (Ropes & Gray) and H. Lynn (Shoes for Crews) regarding draft tax representations for bankruptcy disclosure schedule, request for KPMG review of same.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	04/02/24	(0.4) Draft email communication to H. Lynn (Shoes for Crews) and D. Helenbrook (KPMG) regarding status of outstanding requests for historical tax returns and financial statements for section 165(g)(3) gross receipts analysis, as well as to H. Lynn (Shoes for Crews), C. Klingler (CCMP), S. Smith and M. Smith (Shoes for Crews) to obtain same, Keuka Footwear, Inc. 2013-2016 tax returns.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	04/02/24	(0.6) Call with E. Behl-Remijan, L. Malach, and C. McNamara (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook and A. Murphy (KPMG) to discuss potential state tax liability of asset sale in separate company states, amount of potential worthless stock loss, potential impact of Treas. Reg. 1.1502-36 unified loss rules on amount of stock loss, section 165(g)(3) gross receipts test for character of loss, missing information for gross receipts test, internal restructuring considerations for asset sale transaction.	0.6	\$ 1,177	\$ 706.20
David Helenbrook	04/02/24	(0.6) Call with E. Behl-Remijan, L. Malach, and C. McNamara (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook and A. Murphy (KPMG) to discuss potential state tax liability of asset sale in separate company states, amount of potential worthless stock loss, potential impact of Treas. Reg. 1.1502-36 unified loss rules on amount of stock loss, section 165(g)(3) gross receipts test for character of loss, missing information for gross receipts test, internal restructuring considerations for asset sale transaction.	0.6	\$ 1,368	\$ 820.80

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/02/24	(0.8) Reviewed, as of 04/02/24, the Keuka Footwear, Inc. 2013-2016 tax returns for section 165(g)(3) gross receipts analysis.	0.8	\$ 1,177	\$ 941.60
Adam Murphy	04/03/24	(0.2) Draft email communication to C. Sim, H. Lynn, and S. Cox (Shoes for Crews), A. Fagan and D. Helenbrook (KPMG) regarding list of questions regarding the history of certain corporate subsidiaries prior to 2010 for purposes of section 165(g)(3) gross receipts analysis.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/03/24	(0.2) Draft email communication to E. Behl-Remijan and L. Malach (Ropes & Gray), C. Sim, H. Lynn, and A. Analisa (Shoes for Crews), D. Helenbrook and A. Fagan (KPMG) regarding KPMG review of tax representations for bankruptcy disclosure schedule.	0.2	\$ 1,177	\$ 235.40
Ashley Fagan	04/03/24	(0.2) Review, as of 04/03/24, concurrently responded to M&A team regarding the tax representations for Project Sunshine sale documents.	0.2	\$ 1,156	\$ 231.20
Adam Murphy	04/03/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss the firms review of tax representations for bankruptcy disclosure schedule, list of questions regarding the history of certain corporate subsidiaries prior to 2010 for purposes of section 165(g)(3) gross receipts analysis.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	04/03/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss the firms review of tax representations for bankruptcy disclosure schedule, list of questions regarding the history of certain corporate subsidiaries prior to 2010 for purposes of section 165(g)(3) gross receipts analysis.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	04/03/24	(0.8) Draft list of questions regarding the history of certain corporate subsidiaries prior to 2010 for purposes of section 165(g)(3) gross receipts analysis.	0.8	\$ 1,177	\$ 941.60
Adam Murphy	04/04/24	(0.2) Discussion with A. Fagan, D. Helenbrook, and A. Murphy (KPMG) regarding impact of 2023 depreciation methods on bankruptcy taxable income modeling for Never Slip for federal and state income tax purposes.	0.2	\$ 1,177	\$ 235.40
David Helenbrook	04/04/24	(0.2) Discussion with A. Fagan, D. Helenbrook, and A. Murphy (KPMG) regarding impact of 2023 depreciation methods on bankruptcy taxable income modeling for Never Slip for federal and state income tax purposes.	0.2	\$ 1,368	\$ 273.60

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Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/04/24	(0.3) Draft email communication to A. Fagan, A. McDowell, and D. Helenbrook (KPMG) regarding information requests on Shoes for Crews pre-2010 corporate history for section 165(g)(3) gross receipts analysis of character of potential worthless stock loss in connection with asset sale, support for gross receipts analysis for audit purposes.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	04/08/24	(0.2) Draft email communication to R. Calloway, S. Kravale, and D. Helenbrook (KPMG) regarding status of Treas. Reg. 1.1502-36 unified loss rule calculations for SHO Holding I Corp. for purposes of determining amount of potential worthless stock deduction in connection with asset sale, need for call to discuss same, call agenda.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/08/24	(0.6) Reviewed, as of 04/08/24, email communication received from H. Lynn (Shoes for Crews) and C. Klingler (CCMP) regarding KPMG information requests for historical tax returns and financial statements for section 165(g)(3) gross receipts analysis to determine character of potential worthless stock deduction in connection with asset sale.	0.6	\$ 1,177	\$ 706.20
Adam Murphy	04/09/24	(0.2) Discussion with D. Helenbrook and A. Murphy (KPMG) regarding technical considerations for Treas. Reg. 1.1502-36 calculation, consideration of potential application of Treas. Reg. 1.1502-11(c) circular basis adjustment rules to limit absorption of worthless stock loss.	0.2	\$ 1,177	\$ 235.40
David Helenbrook	04/09/24	(0.2) Discussion with D. Helenbrook and A. Murphy (KPMG) regarding technical considerations for Treas. Reg. 1.1502-36 calculation, consideration of potential application of Treas. Reg. 1.1502-11(c) circular basis adjustment rules to limit absorption of worthless stock loss.	0.2	\$ 1,368	\$ 273.60

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Never Slip Holdings, Inc., et al.,
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/09/24	(0.4) Call with E. Behl-Remijan and L. Malach (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss indirect state tax considerations for potential asset sale, status of section 165(g)(3) gross receipts analysis for purposes of determining character of potential worthless stock loss, status of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of determining amount of potential worthless stock loss, preliminary restructuring considerations for potential asset sale and worthless stock loss.	0.4	\$ 1,177	\$ 470.80
Ashley Fagan	04/09/24	(0.4) Call with E. Behl-Remijan and L. Malach (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss indirect state tax considerations for potential asset sale, status of section 165(g)(3) gross receipts analysis for purposes of determining character of potential worthless stock loss, status of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of determining amount of potential worthless stock loss, preliminary restructuring considerations for potential asset sale and worthless stock loss	0.4	\$ 1,156	\$ 462.40
David Helenbrook	04/09/24	(0.4) Call with E. Behl-Remijan and L. Malach (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss indirect state tax considerations for potential asset sale, status of section 165(g)(3) gross receipts analysis for purposes of determining character of potential worthless stock loss, status of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of determining amount of potential worthless stock loss, preliminary restructuring considerations for potential asset sale and worthless stock loss.	0.4	\$ 1,368	\$ 547.20
Adam Murphy	04/09/24	(0.5) Email communication with H. Lynn, S. Cox, and C. Sim (Shoes for Crews), C. Klingler (CCMP), and D. Helenbrook, A. Fagan, A. McDowell, and J. Peralta (KPMG) regarding historical tax returns and financial statements provided by CCMP and uploaded to KPMG shared site for purposes of section 165(g)(3) gross receipts analysis to determine the character of a potential worthless stock loss.	0.5	\$ 1,177	\$ 588.50

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Never Slip Holdings, Inc., et al.,
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/09/24	(0.5) Senior Manager review, as of 04/09/24, of the historical tax returns and financial statements provided by CCMP for information responsive for purposes of section 165(g)(3) gross receipts analysis to determine the character of a potential worthless stock loss.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	04/09/24	(0.9) Call with R. Calloway, A. Murphy, S. Kravale, and J. Mortensen (KPMG) to discuss status of section 165(g)(3) gross receipts analysis for NSH for purposes of determining character of potential worthless stock loss, status of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of determining amount of worthless stock loss, technical considerations for Treas. Reg. 1.1502-36 calculation, consideration of potential application of Treas. Reg. 1.1502-11(c) circular basis adjustment rules to limit absorption of worthless stock loss.	0.9	\$ 1,177	\$ 1,059.30
Joshua Mortensen	04/09/24	(0.9) Call with R. Calloway, A. Murphy, S. Kravale, and J. Mortensen (KPMG) to discuss status of section 165(g)(3) gross receipts analysis for NSH for purposes of determining character of potential worthless stock loss, status of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of determining amount of worthless stock loss, technical considerations for Treas. Reg. 1.1502-36 calculation, consideration of potential application of Treas. Reg. 1.1502-11(c) circular basis adjustment rules to limit absorption of worthless stock loss.	0.9	\$ 493	\$ 443.70
Adam Murphy	04/10/24	(0.1) Review, as of 04/10/24, of email communication received from R. Calloway (KPMG-WNT) regarding updated stock basis calculations for SHO Holding I Corporation for purposes of computing amount of potential worthless stock loss.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/10/24	(0.1) Draft email communication to D. Helenbrook (KPMG) to discuss structuring considerations for liquidation of subsidiaries prior to asset sale.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/10/24	(0.3) Draft email communication to L. Malach (Ropes & Gray) and D. Helenbrook (KPMG) regarding revised draft of asset purchase agreement with respect to tax representations and transfer of foreign disregarded entities, whether any changes to bankruptcy disclosure schedule are required for same, purchase price allocation methodology.	0.3	\$ 1,177	\$ 353.10

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Never Slip Holdings, Inc., et al.,
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/10/24	(0.3) Draft email communication to R. Calloway, S. Kravale, J. Mortensen, and D. Helenbrook (KPMG) regarding amount of section 163(j) carryforwards, net tax basis in assets, long-term debt, and potential gain recognized on asset sale for purposes of computing the amount of potential worthless stock loss allowable in connection with asset sale under Treas. Reg. 1.1502-36.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	04/10/24	(0.5) Prepared, as of 04/10/24, the submission in KPMG reportable transaction system (RTS) in order to report to Internal Revenue Service the firms status as a material advisor with respect to a reportable loss transaction due to advice with respect to a worthless stock loss in excess of certain threshold.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	04/10/24	(0.6) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss application of Treas. Reg. 1.1502-11 and 1.1502-36 to determine the amount of potential worthless stock loss allowable in connection with asset sale, adjustments to stock basis for asset sale gain, computation of net positive adjustment and disconformity amounts for purposes of Treas. Reg. 1.1502-36.	0.6	\$ 1,177	\$ 706.20
David Helenbrook	04/10/24	(0.6) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss application of Treas. Reg. 1.1502-11 and 1.1502-36 to determine the amount of potential worthless stock loss allowable in connection with asset sale, adjustments to stock basis for asset sale gain, computation of net positive adjustment and disconformity amounts for purposes of Treas. Reg. 1.1502-36.	0.6	\$ 1,368	\$ 820.80
Joshua Mortensen	04/10/24	(0.6) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss application of Treas. Reg. 1.1502-11 and 1.1502-36 to determine the amount of potential worthless stock loss allowable in connection with asset sale, adjustments to stock basis for asset sale gain, computation of net positive adjustment and disconformity amounts for purposes of Treas. Reg. 1.1502-36.	0.6	\$ 493	\$ 295.80

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Name	Date	Description	Hours	Rate	Amount
Robert Calloway	04/10/24	(0.6) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss application of Treas. Reg. 1.1502-11 and 1.1502-36 to determine the amount of potential worthless stock loss allowable in connection with asset sale, adjustments to stock basis for asset sale gain, computation of net positive adjustment and disconformity amounts for purposes of Treas. Reg. 1.1502-36.	0.6	\$ 1,177	\$ 706.20
Joshua Mortensen	04/10/24	(0.6) Call with S. Kravale and J. Mortensen (KPMG) to discuss current status and next steps of Section 1502-36 calculation, as of 04/10/24.	0.6	\$ 493	\$ 295.80
Robert Calloway	04/10/24	(0.6) Senior Manager review, as of 04/10/24, of changes made to the deliverables that would reflect changes made to Structural Alternatives,	0.6	\$ 1,177	\$ 706.20
Adam Murphy	04/10/24	(0.6) Senior Manager review, as of 04/10/24, of the revised draft of asset purchase agreement in order to provide comments on revised tax representations, whether any changes to bankruptcy disclosure schedule are required as well as purchase price allocation methodology.	0.6	\$ 1,177	\$ 706.20
Joshua Mortensen	04/10/24	(1.0) Perform research, as of 04/10/24, into INDIRECT and OFFSET excel functions needed to complete Section 1.1502-36 calculation for Never Slip	1.0	\$ 493	\$ 493.00
Adam Murphy	04/11/24	(0.2) Complete / submit KPMG reportable transaction system (RTS) submission in order to report to Internal Revenue Service KPMG status as a material advisor with respect to a reportable transaction due to advice with respect to a worthless stock loss in excess of certain threshold.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/11/24	(0.2) Draft email communication to C. Shim (Ropes & Gray) and D. Helenbrook, S. Salmon, and V. Laddha (KPMG) regarding location of real property leases for purposes of determining potential state transfer taxes on asset sale.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/11/24	(0.2) Draft email communication to D. Helenbrook and A. Fagan (KPMG) regarding updated tax representations for transfers of foreign disregarded entities in asset purchase agreement.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/11/24	(0.2) Draft email communication to E. Behl-Remijan (Ropes & Gray) and D. Helenbrook (KPMG) regarding asset purchase price allocation methodology for asset purchase agreement.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Ashley Fagan	04/11/24	(0.2) Managing Director review, as of 04/11/24, of the tax representations for foreign entities in draft APA, concurrently provide commentary regarding the same.	0.2	\$ 1,156	\$ 231.20
Adam Murphy	04/11/24	(0.3) Draft email communication to E. Behl-Remijan, G. Galardi, L. Malach, C. Schwarzman, J. Webb (Ropes & Gray), C. Sim, H. Lynn, S. Cox (Shoes for Crews), D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding recommended structure for liquidation of subsidiaries for tax purposes prior to potential asset sale.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	04/11/24	(0.4) Senior Manager review, as of 04/11/24, of the calculation of stock basis of SHO Holding I corporation for purposes of determining amount of worthless stock loss in connection with asset sale, concurrently draft e-mail to R. Calloway, S. Kravale, J. Mortensen, and D. Helenbrook (KPMG) regarding review.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	04/11/24	(0.5) Call with D. Helenbrook and A. Murphy (KPMG) to discuss structuring considerations for liquidation of NSH subsidiaries for tax purposes prior to potential asset sale.	0.5	\$ 1,177	\$ 588.50
David Helenbrook	04/11/24	(0.5) Call with D. Helenbrook and A. Murphy (KPMG) to discuss structuring considerations for liquidation of NSH subsidiaries for tax purposes prior to potential asset sale.	0.5	\$ 1,368	\$ 684.00
Adam Murphy	04/12/24	(0.1) Draft email communication to B. Thigpen and D. Helenbrook (KPMG) regarding questions about KPMG reportable transaction system (RTS) submission to report to IRS status of KPMG as a material advisor with respect to a reportable loss transaction due to advice regarding a worthless stock loss in excess of certain threshold.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/12/24	(0.4) Draft email communication to D. Helenbrook, V. Laddha, and A. McDowell (KPMG) regarding computation of estimated state transfer tax liability on transfer of leased real property in connection with asset sale, apportionment and sourcing of income for purposes of determining state tax liabilities on asset sale, tax basis in goodwill and other intangibles for purposes of determining gain on asset sale.	0.4	\$ 1,177	\$ 470.80

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Name	Date	Description	Hours	Rate	Amount
Joshua Mortensen	04/12/24	(1.0) Call between R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss progress and trouble shoot problems related to the Section 1.1502-36 Calculation for SHO Holding I Corporation. including treatment of subsidiary tier-ups and gains on triggered excess loss accounts, estimation of 12/31/23 ending tax basis, net positive adjustment, disconformity amount, and excess stock basis.	1.0	\$ 493	\$ 493.00
Robert Calloway	04/12/24	(1.0) Call between R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss progress and trouble shoot problems related to the Section 1.1502-36 Calculation for SHO Holding I Corporation. including treatment of subsidiary tier-ups and gains on triggered excess loss accounts, estimation of 12/31/23 ending tax basis, net positive adjustment, disconformity amount, and excess stock basis.	1.0	\$ 1,177	\$ 1,177.00
Adam Murphy	04/15/24	(0.2) Draft email communication to D. Golynskiy, T. Janne, and K. Marcos (all Solomon Partners), C. McNamara (Ropes & Gray), and D. Helenbrook (KPMG) regarding scheduling call with Ankura, King & Spalding, and Shoes for Crews management and advisors to discuss go-forward legal entity structure after bankruptcy emergence.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/15/24	(0.3) Draft email communication to R. Calloway and S. Kravale (KPMG) regarding status of Treas. Reg. 1.1502-36 unified loss rule calculations for purposes of determining amount of potential worthless stock loss, amount of insolvency of debtor for purposes of determining worthlessness of stock.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	04/15/24	(0.6) Performed Partner review, as of 04/15/24, of step plan for liquidation of NSH subsidiary entities.	0.6	\$ 1,368	\$ 820.80
Joshua Mortensen	04/15/24	(1.2) Reviewed, as of 04/15/24, the current version of Tres. Reg. Section 1.1502-36 calculations for accuracy.	1.2	\$ 493	\$ 591.60
Adam Murphy	04/16/24	(0.1) Draft email communication to R. Calloway and S. Kravale (KPMG) regarding excess loss account in stock of SFC Canada, Inc. caused by misallocation of 2023 interest expense in stock basis study.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/16/24	(0.2) Discussions with R. Calloway, A. Murphy, and S. Kravale (KPMG) regarding potential excess loss account in stock of SFC Canada, Inc. and historical subsidiary tier-up adjustments for stock basis study.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Robert Calloway	04/16/24	(0.2) Follow-up with R. Calloway, A. Murphy, and S. Kravale (KPMG) regarding potential excess loss account in stock of SFC Canada, Inc. and historical subsidiary tier-up adjustments for stock basis study.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/16/24	(0.2) Senior Manager review, as of 04/16/24, of the SFC Canada, Inc. stock basis calculations to confirm accuracy.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/16/24	Call with E. Behl-Remijan (Ropes & Gray), H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (partial attendance - 0.2) (KPMG) to discuss status, as of 04/16/24, of section 165(g)(3) historical gross receipts analysis for purposes of determining character of potential worthless stock loss, outstanding questions for same, status of Treas. Reg. 1.1502-36 unified loss rule calculations for purposes of determining amount of potential worthless stock loss, determination of potential transfer tax / stamp duty in connection with disposition of equity of foreign disregarded entities.	0.2	\$ 1,177	\$ 235.40
Ashley Fagan	04/16/24	Call with E. Behl-Remijan (Ropes & Gray), H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (partial attendance - 0.2) (KPMG) to discuss status, as of 04/16/24, of section 165(g)(3) historical gross receipts analysis for purposes of determining character of potential worthless stock loss, outstanding questions for same, status of Treas. Reg. 1.1502-36 unified loss rule calculations for purposes of determining amount of potential worthless stock loss, determination of potential transfer tax / stamp duty in connection with disposition of equity of foreign disregarded entities.	0.3	\$ 1,156	\$ 346.80
David Helenbrook	04/16/24	Call with E. Behl-Remijan (Ropes & Gray), H. Lynn, and S. Cox (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (partial attendance - 0.2) (KPMG) to discuss status, as of 04/16/24, of section 165(g)(3) historical gross receipts analysis for purposes of determining character of potential worthless stock loss, outstanding questions for same, status of Treas. Reg. 1.1502-36 unified loss rule calculations for purposes of determining amount of potential worthless stock loss, determination of potential transfer tax / stamp duty in connection with disposition of equity of foreign disregarded entities.	0.3	\$ 1,368	\$ 410.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/16/24	(0.4) Call with R. Calloway, A. Murphy, and S. Kravale (KPMG) to discuss review of draft Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of computing amount of potential worthless stock loss, revisions to same, computation of impact of historical tax benefits and expenses on net positive adjustment for purposes of calculations.	0.4	\$ 1,177	\$ 470.80
Robert Calloway	04/16/24	(0.4) Call with R. Calloway, A. Murphy, and S. Kravale (KPMG) to discuss review of draft Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of computing amount of potential worthless stock loss, revisions to same, computation of impact of historical tax benefits and expenses on net positive adjustment for purposes of calculations.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	04/16/24	(0.5) Draft email communication to D. Helenbrook, R. Calloway, S. Kravale, and J. Mortensen (KPMG) regarding review draft Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of computing amount of potential worthless stock loss, requested revisions to same, scheduling call to discuss same.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	04/16/24	(0.9) Senior Manager review, as of 04/16/24, of Treas. Reg. 1.1502-36 unified loss rule calculation for purposes of computing amount of potential worthless stock loss.	0.9	\$ 1,177	\$ 1,059.30
Joshua Mortensen	04/16/24	(1.0) Reviewed, as of 04/16/24, concurrently updated Tres. Reg. Section 1.1502-36 calculations based on manager comments.	1.0	\$ 493	\$ 493.00
Adam Murphy	04/17/24	(0.2) Reviewed, as of 04/17/24, the email communication received from D. Golynskiy (Solomon Partners) regarding organizational structure chart, balance sheet, and trial balance in preparation for call scheduled to discuss post-acquisition legal, operational, and tax structure of Shoes for Crews business.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/17/24	(0.2) Draft email communication to R. Calloway, S. Kravale, and J. Mortensen (KPMG) regarding updated Treas. Reg. 1.1502-36 calculation, as of 4/17/24, for purposes of determining amount of potential worthless stock loss.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/17/24	(0.3) Call with A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss updates to Treas. Reg. 1.1502-36 calculation to adjust beginning basis, computation of stock basis adjustments for tax benefit and expense, and whether there are any issues with computation of stock basis adjustments for tax benefit and expense in tax year of asset sale and subsequent liquidation.	0.3	\$ 1,177	\$ 353.10
Joshua Mortensen	04/17/24	(0.3) Call with A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss updates to Treas. Reg. 1.1502-36 calculation to adjust beginning basis, computation of stock basis adjustments for tax benefit and expense, and whether there are any issues with computation of stock basis adjustments for tax benefit and expense in tax year of asset sale and subsequent liquidation.	0.3	\$ 493	\$ 147.90
Robert Calloway	04/17/24	(0.3) Call with A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss updates to Treas. Reg. 1.1502-36 calculation to adjust beginning basis, computation of stock basis adjustments for tax benefit and expense, and whether there are any issues with computation of stock basis adjustments for tax benefit and expense in tax year of asset sale and subsequent liquidation.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	04/17/24	(0.4) Call with D. Golynskiy, K. Marcos, and T. Jane (Solomon Partners), T. Fesenmeyer and M. Warren (King & Spalding), R. Gallagher, E. Benavi, and S. Duffey (Ankura), K. Richter, and D. Spears (Think BRG), E. Behl-Remijan, G. Galardi, C. McNamara, and C. Schwarzman (Ropes & Gray), C. Sim, D. Watros, and P. Federman (Shoes for Crews), and D. Helenbrook and A. Murphy (KPMG) to discuss post-acquisition legal, operational, and tax structure of Shoes for Crews business.	0.4	\$ 1,177	\$ 470.80
David Helenbrook	04/17/24	(0.4) Call with D. Golynskiy, K. Marcos, and T. Jane (Solomon Partners), T. Fesenmeyer and M. Warren (King & Spalding), R. Gallagher, E. Benavi, and S. Duffey (Ankura), K. Richter, and D. Spears (Think BRG), E. Behl-Remijan, G. Galardi, C. McNamara, and C. Schwarzman (Ropes & Gray), C. Sim, D. Watros, and P. Federman (Shoes for Crews), and D. Helenbrook and A. Murphy (KPMG) to discuss post-acquisition legal, operational, and tax structure of Shoes for Crews business.	0.4	\$ 1,368	\$ 547.20

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/17/24	(0.4) Draft email communication to D. Helenbrook, A. Fagan, A. McDowell (KPMG), E. Behl-Remijan, L. Malach, C. Schwarzman, G. Galardi, J. Webb, C. McNamara (Ropes & Gray), C. Sim, H. Lynn, and S. Cox (Shoes for Crews) regarding stock ownership of SFC Canada, Inc., and Shoes for Crews Canada, Ltd., impact of stock ownership on tax considerations for structuring subsidiary liquidations prior to asset sale.	0.4	\$ 1,177	\$ 470.80
Robert Calloway	04/17/24	(2.3) Updated, as of 04/17/24, the Consolidated Stock Basis (1.1502-32) as well as the Unified L(1.1502-36) calculation summary deliverable to reflect the reporting of beginning basis.	2.3	\$ 1,177	\$ 2,707.10
Adam Murphy	04/18/24	(0.1) Review, as of 04/18/24, of email communication received from E. Behl-Remijan (Ropes & Gray) regarding step plan for subsidiary liquidations.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	04/18/24	(0.2) Draft email communication to D. Helenbrook, R. Calloway, S. Kravale, and J. Mortensen (KPMG) regarding review of Treas. Reg. 1.1502-36, suggested revisions to same.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/18/24	(0.2) Review, as of 04/18/24, the email communication received from R. Calloway and S. Kravale (KPMG) regarding revised draft of Treas. Reg. 1.1502-36 calculation for purposes of determining amount of potential worthless stock loss.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/18/24	(0.5) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss review of and revisions to the Treas. Reg. 1.1502-36 calculation with engagement partner, as well as to discuss the formatting of the final deliverable.	0.5	\$ 1,177	\$ 588.50
David Helenbrook	04/18/24	(0.5) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss review of and revisions to the Treas. Reg. 1.1502-36 calculation with engagement partner, as well as to discuss the formatting of the final deliverable.	0.5	\$ 1,368	\$ 684.00
Joshua Mortensen	04/18/24	(0.5) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss review of and revisions to the Treas. Reg. 1.1502-36 calculation with engagement partner, as well as to discuss the formatting of the final deliverable.	0.5	\$ 493	\$ 246.50

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Robert Calloway	04/18/24	(0.5) Call with D. Helenbrook, A. Murphy, R. Calloway, S. Kravale, and J. Mortensen (KPMG) to discuss review of and revisions to the Treas. Reg. 1.1502-36 calculation with engagement partner, as well as to discuss the formatting of the final deliverable.	0.5	\$ 1,177	\$ 588.50
Robert Calloway	04/18/24	(0.5) Continue, as of 04/18/24, to update the Consolidated Stock Basis (1.1502-32) as well as the Unified L(1.1502-36) calculation summary to include changes to the beginning basis numbers use stock basis calculations.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	04/18/24	(0.5) Senior Manager review, as of 04/18/24, of revised draft of Treas. Reg. 1.1502-36 calculation for purposes of determining amount of potential worthless stock loss.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	04/19/24	(0.2) Draft email communication to E. Behl-Remijan, L. Malach, G. Galardi, J. Webb, C. Schwarzman, C. McNamara (Ropes & Gray), C. Sim, H. Lynn, S. Cox (Shoes for Crews), A. Fagan, A. McDowell, and D. Helenbrook (KPMG) regarding the summary of structuring alternatives and Treas. Reg. 1.1502-36 calculation for purposes of determining amount of stock loss, explanation of changes to estimated amount of stock loss.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/19/24	(0.3) Draft email communication to S. Kravale, D. Helenbrook, R. Calloway and J. Mortensen (KPMG) regarding review, as of 4/19/24, of revised draft of Treas. Reg. 1.1502-36 calculation for purposes of determining amount of stock loss, revisions to same, partner review of same.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	04/19/24	(0.3) Draft email communication to V. Laddha, A. McDowell, S. Salmon, J. Martinez and D. Helenbrook (KPMG) regarding intangible asset detail for purposes of estimating potential state and local tax liability in separate company states with respect to asset sale.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	04/19/24	(0.5) Performed partner review, as of 04/19/24, of stock basis and -36 deliverable.	0.5	\$ 1,368	\$ 684.00
Adam Murphy	04/19/24	(0.7) Senior Manager review, as of 04/19/24, of revised draft of Treas. Reg. 1.1502-36 calculation for purposes of determining amount of stock loss.	0.7	\$ 1,177	\$ 823.90
Adam McLamb	04/22/24	(0.2) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss timing around the state gain inclusion model and transfer tax research for SFC Holdings, LLC.	0.2	\$ 1,177	\$ 235.40

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/22/24	(0.2) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss timing around the state gain inclusion model and transfer tax research for SFC Holdings, LLC.	0.2	\$ 880	\$ 176.00
Varoon Laddha	04/22/24	(0.2) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss timing around the state gain inclusion model and transfer tax research for SFC Holdings, LLC.	0.2	\$ 1,220	\$ 244.00
Jimmy Martinez	04/22/24	(0.2) Meeting with L. Haven and J. Martinez (KPMG) to discuss questions related to the state apportionment gain inclusion model assignment for SFC Holdings, LLC.	0.2	\$ 880	\$ 176.00
Lauren Haven	04/22/24	(0.2) Meeting with L. Haven and J. Martinez (KPMG) to discuss questions related to the state apportionment gain inclusion model assignment for SFC Holdings, LLC.	0.2	\$ 646	\$ 129.20
Adam Murphy	04/22/24	Call with H. Lynn (Shoes for Crews) and A. Murphy (KPMG) to discuss potential tax consequences of alternative transaction structures, potential liability floor protection against asset basis reduction in stock sale scenario, outstanding issues in section 165(g)(3) gross receipts analysis for purposes of determining character of potential worthless stock loss in asset sale scenario.	0.5	\$ 1,177	\$ 588.50
Jimmy Martinez	04/22/24	(1.3) Meeting with L. Haven and J. Martinez (KPMG) to discuss the state apportionment gain inclusion model assignment for SFC Holdings, LLC and walk through the different intangible categories and state filing footprint.	1.3	\$ 880	\$ 1,144.00
Lauren Haven	04/22/24	(1.3) Meeting with L. Haven and J. Martinez (KPMG) to discuss the state apportionment gain inclusion model assignment for SFC Holdings, LLC and walk through the different intangible categories and state filing footprint.	1.3	\$ 646	\$ 839.80
Lauren Haven	04/22/24	(1.6) Continued, from earlier on 04/22/24, to draft the state apportionment gain inclusion model workpaper for SFC Holding LLC, concurrently updating for relevant intangible categories.	1.6	\$ 646	\$ 1,033.60
Jimmy Martinez	04/22/24	(1.6) Manager review, as of 04/22/24, of the prior year apportionment workpapers and state taxable income reports in order to confirm which data files we can leverage for purposes of computing the inclusion ratios in the state gain inclusion model.	1.6	\$ 880	\$ 1,408.00

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April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/22/24	(2.1) Review, as of 04/22/24, the prior year state returns for SFC Holdings, LLC and Never Slip Topco to determine what prior year state adjustments needed to be considered as we built out our state tax estimate model.	2.1	\$ 880	\$ 1,848.00
Lauren Haven	04/22/24	(3.9) Drafting of the state apportionment gain inclusion model workpaper for SFC Holdings, LLC.	3.9	\$ 646	\$ 2,519.40
Lauren Haven	04/23/24	(0.2) Meeting with L. Haven and J. Martinez (KPMG SALT) to discuss questions related to the state apportionment gain inclusion model assignment for SFC Holdings, LLC.	0.2	\$ 646	\$ 129.20
Adam Murphy	04/23/24	(0.2) Update, as of 04/23/24, the workbook of alternative transaction scenarios for amount of potential worthless stock loss taking into account Treas. Reg. 1.1502-36 unified loss rule calculations.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/23/24	(0.3) Call with E. Behl-Remijan, C. Shim, and L. Malach (Ropes & Gray), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss transaction structuring alternatives, estimated tax consequences of same, worthless stock loss computations.	0.3	\$ 1,177	\$ 353.10
Ashley Fagan	04/23/24	(0.3) Call with E. Behl-Remijan, C. Shim, and L. Malach (Ropes & Gray), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss transaction structuring alternatives, estimated tax consequences of same, worthless stock loss computations.	0.3	\$ 1,156	\$ 346.80
David Helenbrook	04/23/24	(0.3) Call with E. Behl-Remijan, C. Shim, and L. Malach (Ropes & Gray), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss transaction structuring alternatives, estimated tax consequences of same, worthless stock loss computations.	0.3	\$ 1,368	\$ 410.40
David Helenbrook	04/23/24	(0.3) Preparation for call with Ropes to discuss structure, unified loss rule calculations / stock basis through review of calculations.	0.3	\$ 1,368	\$ 410.40
Jimmy Martinez	04/23/24	(0.6) Meeting with L. Haven and J. Martinez (KPMG) to walk through the 2022 apportionment workpapers for SFC Holdings, LLC and discuss how we will be incorporating the various ratios into the state gain inclusion model.	0.6	\$ 880	\$ 528.00
Lauren Haven	04/23/24	(0.6) Meeting with L. Haven and J. Martinez (KPMG) to walk through the 2022 apportionment workpapers for SFC Holdings, LLC and discuss how we will be incorporating the various ratios into the state gain inclusion model.	0.6	\$ 646	\$ 387.60

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April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/23/24	(1.7) Manager review, as of 04/23/24, of the state gain inclusion model base template layout prepared by staff, concurrently providing additional commentary on changes that need to be incorporated.	1.7	\$ 880	\$ 1,496.00
Lauren Haven	04/23/24	(2.8) Continued, as of 04/23/24, to draft the state apportionment gain inclusion model workpaper, updating for input calculations to determine the allocations per state using PBCs for 2022	2.8	\$ 646	\$ 1,808.80
Adam McLamb	04/24/24	Research potential real estate transfer tax implications of the proposed structuring alternatives for NSH.	1.9	\$ 1,177	\$ 2,236.30
Lauren Haven	04/24/24	(2.1) Continued, from earlier on 04/24/24, to draft the state apportionment gain inclusion model workpaper, updating for input calculations to determine the allocations per state using PBCs for 2022.	2.1	\$ 646	\$ 1,356.60
Jimmy Martinez	04/24/24	(3.1) Reviewed, as of 04/24/24, the state returns and workpapers for SFC Holdings LLC / Never Slip Topco in order to tie back apportionment data that is being used for purposes of preparing the state gain inclusion model.	3.1	\$ 880	\$ 2,728.00
Lauren Haven	04/24/24	(3.9) Continued, as of 04/24/24, to draft the state apportionment gain inclusion model workpaper, updating for input calculations to determine the allocations per state using PBCs for 2022	3.9	\$ 646	\$ 2,519.40
Jimmy Martinez	04/25/24	(0.4) Continued, from earlier on 04/25/24, working session with L. Haven and J. Martinez (KPMG) to discuss questions related to the apportionment gain inclusion model assignment along with performing a live review of formulas and data to ensure the work paper is including the correct data and ratios appropriately.	0.4	\$ 880	\$ 352.00
Lauren Haven	04/25/24	(0.4) Continued, from earlier on 04/25/24, working session with L. Haven and J. Martinez (KPMG) to discuss questions related to the apportionment gain inclusion model assignment along with performing a live review of formulas and data to ensure the work paper is including the correct data and ratios appropriately.	0.4	\$ 646	\$ 258.40
Jimmy Martinez	04/25/24	(1.1) Manager review, as of 04/25/24, of state gain inclusion model inputs / layout for the SFC Holdings, LLC asset sale.	1.1	\$ 880	\$ 968.00

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Never Slip Holdings, Inc., et al.,
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April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/25/24	(1.1) Working session with L. Haven and J. Martinez (KPMG) to discuss questions related to the apportionment gain inclusion model assignment along with performing a live review of formulas and data to ensure the work paper is including the correct data and ratios appropriately.	1.1	\$ 880	\$ 968.00
Lauren Haven	04/25/24	(1.1) Working session with L. Haven and J. Martinez (KPMG) to discuss questions related to the apportionment gain inclusion model assignment along with performing a live review of formulas and data to ensure the work paper is including the correct data and ratios appropriately.	1.1	\$ 646	\$ 710.60
Adam McLamb	04/25/24	Continued, as of 04/25/24, to research potential real estate transfer tax implications of the proposed structuring alternatives for NSH.	1.4	\$ 1,177	\$ 1,647.80
Lauren Haven	04/25/24	(2.6) Continued, from earlier on 04/25/24, to draft the state apportionment gain inclusion model workpaper, updating for input calculations to determine the allocations per state using PBCs for 2022.	2.6	\$ 646	\$ 1,679.60
Lauren Haven	04/25/24	(3.9) Continued, as of 04/25/24, to draft the state apportionment gain inclusion model workpaper, updating for input calculations to determine the allocations per state using PBCs for 2022	3.9	\$ 646	\$ 2,519.40
Varoon Laddha	04/26/24	(0.1) Email follow up, as of 04/26/24, with J. Martinez and A. McLamb (KPMG) on transfer tax and impact of sale of assets on apportionment.	0.1	\$ 1,220	\$ 122.00
Jimmy Martinez	04/26/24	(1.1) Continue, as of 04/26/24, to review state returns and workpapers for SFC Holdings LLC / Never Slip Topco in order to tie back apportionment data that is being used for purposes of preparing the state gain inclusion model.	1.1	\$ 880	\$ 968.00
Jimmy Martinez	04/26/24	(2.1) Continue, as of 04/26/24, to perform Manager review of the state gain inclusion model template for NSH prepared by staff for accuracy.	2.1	\$ 880	\$ 1,848.00
Jimmy Martinez	04/26/24	(2.4) Updated, as of 04/26/24, the state gain inclusion model including the revision of certain inclusion ratio formulas to properly calculate the gain inclusion by state based on data provided by the KPMG state compliance team.	2.4	\$ 880	\$ 2,112.00
Brian Koss	04/29/24	(0.4) Discussion with A. McLamb (KPMG) and B. Koss (KPMG) regarding potential real estate transfer taxes related to the transfer/assignment of the leases for the Florida properties, including the applicable tax base and relevant authority and guidance.	0.4	\$ 1,177	\$ 470.80

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Never Slip Holdings, Inc., et al.,
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April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam McLamb	04/29/24	(0.4) Discussion with A. McLamb, and B. Koss (KPMG) regarding potential real estate transfer taxes related to the transfer/assignment of the leases for the Florida properties, including the applicable tax base and relevant authority and guidance.	0.4	\$ 1,177	\$ 470.80
Adam McLamb	04/29/24	(0.6) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to walk through the NSH state gain inclusion model template and discuss additional follow up questions related to the gross proceeds and state transfer tax issues.	0.6	\$ 1,177	\$ 706.20
Jimmy Martinez	04/29/24	(0.6) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to walk through the NSH state gain inclusion model template and discuss additional follow up questions related to the gross proceeds and state transfer tax issues.	0.6	\$ 880	\$ 528.00
Varoon Laddha	04/29/24	(0.6) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to walk through the NSH state gain inclusion model template and discuss additional follow up questions related to the gross proceeds and state transfer tax issues.	0.6	\$ 1,220	\$ 732.00
Brian Koss	04/29/24	(0.6) Researched, as of 04/29/24, Florida real estate transfer tax rules applicable to NSH lease transfers / assignments.	0.6	\$ 1,177	\$ 706.20
Varoon Laddha	04/29/24	(0.6) Reviewed, as of 04/29/24, the federal accumulated amortization amounts in order to estimate potential proceeds by category in order to assess impact of state tax liability.	0.6	\$ 1,220	\$ 732.00
Adam McLamb	04/29/24	(0.7) Continued, from earlier on 04/29/24, to research potential state and local real estate transfer tax implications of the proposed structuring alternatives for NSH.	0.7	\$ 1,177	\$ 823.90
Jimmy Martinez	04/29/24	(1.6) Manager review, as of 04/29/24, of the state logic being utilized in the state gain inclusion model in order to confirm the differences noted between the various asset categories as well as determine are in line with what was expected.	1.6	\$ 880	\$ 1,408.00
Jimmy Martinez	04/29/24	(2.1) Updated, as of 04/29/24, the state gain inclusion model to reflect the latest proceeds and basis amounts for purposes of determining the total gain.	2.1	\$ 880	\$ 1,848.00
Adam McLamb	04/29/24	(3.4) Research potential state and local real estate transfer tax implications of the proposed structuring alternatives for NSH.	3.4	\$ 1,177	\$ 4,001.80

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April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam McLamb	04/30/24	(0.1) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss status of state workstreams and follow up questions for the federal M&A team regarding the gross proceed breakout by asset category.	0.1	\$ 1,177	\$ 117.70
Jimmy Martinez	04/30/24	(0.1) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss status of state workstreams and follow up questions for the federal M&A team regarding the gross proceed breakout by asset category.	0.1	\$ 880	\$ 88.00
Varoon Laddha	04/30/24	(0.1) Call with V. Laddha, A. McLamb, and J. Martinez (KPMG) to discuss status of state workstreams and follow up questions for the federal M&A team regarding the gross proceed breakout by asset category.	0.1	\$ 1,220	\$ 122.00
Adam Murphy	04/30/24	(0.2) Draft email communication to H. Lynn and S. Cox (Shoes for Crews) and D. Helenbrook (KPMG) regarding Pennsylvania real property lease term for purposes of computing transfer taxes on asset sale.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	04/30/24	(0.6) Draft email communication to J. Martinez, V. Laddha, S. Salmon, A. McLamb, A. McDowell and D. Helenbrook (KPMG) regarding value allocation methodology for computation of state and local tax liability from asset sale, Pennsylvania real property lease term for purposes of computing transfer taxes on asset sale.	0.6	\$ 1,177	\$ 706.20
Jimmy Martinez	04/30/24	(1.1) Manager review, as of 04/30/24, of the tax basis balance sheet provided by the federal M&A team to determine the best way to allocate the value by asset category.	1.1	\$ 880	\$ 968.00
Adam McLamb	04/30/24	(1.2) Continued, as of 04/30/24, to research potential state and local real estate transfer tax implications of the proposed structuring alternatives for NSH.	1.2	\$ 1,177	\$ 1,412.40
Austin McDowell	05/01/24	(0.2) Meeting with J. Peralta and A. McDowell (KPMG) to prepare for call with the client to discuss a question around the monthly accrual entry for 3/31/2024.	0.2	\$ 1,071	\$ 214.20
John Peralta	05/01/24	(0.2) Meeting with J. Peralta and A. McDowell (KPMG) to prepare for call with the client to discuss a question around the monthly accrual entry for 3/31/2024.	0.2	\$ 603	\$ 120.60

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/01/24	(0.3) Call with A. McLamb and J. Martinez (KPMG) to discuss the tax basis balance sheet provided by the KPMG M&A team and determination of the various inputs needed for the state gain inclusion model.	0.3	\$ 1,177	\$ 353.10
Jimmy Martinez	05/01/24	(0.3) Call with A. McLamb and J. Martinez (KPMG) to discuss the tax basis balance sheet provided by the KPMG M&A team and determination of the various inputs needed for the state gain inclusion model.	0.3	\$ 880	\$ 264.00
Austin McDowell	05/01/24	(0.4) Meeting with H. Lynn (Never Slip) to discuss need to provide further detail around tax estimate for 2023 and 2024.	0.4	\$ 1,071	\$ 428.40
Austin McDowell	05/01/24	(0.4) Analyze, as of 05/01/24, of SFC Holdings / Never Slip Holding GL in order to determine accrual entries made so far for 2024.	0.4	\$ 1,071	\$ 428.40
Adam McLamb	05/01/24	(0.6) Review, as of 05/01/24, of the tax basis balance sheet provided for purposes of the state gain inclusion model.	0.6	\$ 1,177	\$ 706.20
Austin McDowell	05/01/24	(0.8) Perform senior manager review, as of 05/01/24, the taxable income by entity reconciliation for 2023/2024.	0.8	\$ 1,071	\$ 856.80
Austin McDowell	05/01/24	(0.9) Call with J. Peralta, A. McDowell (KPMG) and H. Lynn (Never Slip) to review the monthly accrual calculation and the entries that were made for the monthly accrual for 3/31/2024.	0.9	\$ 1,071	\$ 963.90
John Peralta	05/01/24	(0.9) Call with J. Peralta, A. McDowell (KPMG) and H. Lynn (Never Slip) to review the monthly accrual calculation and the entries that were made for the monthly accrual for 3/31/2024.	0.9	\$ 603	\$ 542.70
Jimmy Martinez	05/01/24	(2.3) Manager review, as of 05/01/24, of the SFC Holdings, LLC tax basis balance sheet in order to determine the correct value and basis amounts that should be incorporated into the state gain inclusion model related to fixed assets, inventory, and accounts receivable amounts.	2.3	\$ 880	\$ 2,024.00
Adam Murphy	05/02/24	(0.1) Draft email communication to A. McLamb (KPMG) regarding computation of net tax basis in assets for purposes of determining state and local tax liability resulting from asset sale.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	05/02/24	(0.1) Prepare computation of net tax basis in assets for purposes of determining state and local tax liability resulting from asset sale.	0.1	\$ 1,177	\$ 117.70

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/02/24	(0.2) Discussion with A. McLamb and A. Murphy (KPMG) regarding methodology for allocation of value between intangibles for purposes of determining state and local tax liability resulting from asset sale.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/02/24	(0.2) Discussion with A. McLamb and A. Murphy (KPMG) regarding methodology for allocation of value between intangibles for purposes of determining state and local tax liability resulting from asset sale.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/02/24	(0.2) Draft email communication to A. McDowell and D. Helenbrook (KPMG) regarding Shoes for Crews estimated state and local tax liability from asset sale and 2024 taxable income projections.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/02/24	(0.2) Draft email communication to D. Helenbrook (KPMG) regarding lenders under first-lien and second-lien debt agreements with NSH for purposes of KPMG Sentinel resolution.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/02/24	(0.3) Call with A. McDowell and A. Murphy (KPMG) to discuss Shoes for Crews estimated tax liability for 2024 taking into account potential asset sale and worthless stock loss for purposes of responding to inquiries raised by Think BRG.	0.3	\$ 1,177	\$ 353.10
Austin McDowell	05/02/24	(0.3) Call with A. McDowell and A. Murphy (KPMG) to discuss Shoes for Crews estimated tax liability for 2024 taking into account potential asset sale and worthless stock loss for purposes of responding to inquiries raised by Think BRG.	0.3	\$ 1,071	\$ 321.30
Austin McDowell	05/02/24	(0.3) Call with H. Lynn (Never Slip) regarding the limitations of the taxable income projections.	0.3	\$ 1,071	\$ 321.30
David Helenbrook	05/02/24	Draft, as of 05/02/24, response to client questions regarding the state tax implications of the potential transaction.	0.3	\$ 1,368	\$ 410.40
Varoon Laddha	05/02/24	Call with V. Laddha (partial attendance - 0.6), A. McLamb, and J. Martinez (KPMG) to walk through the state gain inclusion model and discuss the process of allocating the value and basis amounts across the various asset categories based on the tax basis balance sheet.	0.6	\$ 1,220	\$ 732.00
Austin McDowell	05/02/24	(0.8) Call with J. Peralta, A. McDowell (KPMG), H. Lynn and S. Cox (Never Slip) to review the monthly accrual calculation and the entries that were made for the monthly accrual for 3/31/2024 and discuss the preparation of a payable reconciliation by jurisdiction by entry through Q1 to provide the client.	0.8	\$ 1,071	\$ 856.80

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Name	Date	Description	Hours	Rate	Amount
John Peralta	05/02/24	(0.8) Call with J. Peralta, A. McDowell (KPMG), H. Lynn and S. Cox (Never Slip) to review the monthly accrual calculation and the entries that were made for the monthly accrual for 3/31/2024 and discuss the preparation of a payable reconciliation by jurisdiction by entry through Q1 to provide the client.	0.8	\$ 603	\$ 482.40
John Peralta	05/02/24	(1.0) Prepared the payable reconciliation, by jurisdiction / entry through Q1 to provide the client.	1.0	\$ 603	\$ 603.00
Adam McLamb	05/02/24	(1.1) Senior Manager review, as of 05/02/24, of the allocation of basis and value for purposes of the state gain inclusion model for NSH.	1.1	\$ 1,177	\$ 1,294.70
Jimmy Martinez	05/02/24	(1.2) Reviewed, as of 05/02/24, the formulas utilized to ensure the data is properly calculating based on the logic and inputs entered into the state gain inclusion model for NSH.	1.2	\$ 880	\$ 1,056.00
Austin McDowell	05/02/24	(1.4) Performed senior manager review, as of 05/02/24, of taxable income reconciliation / projection of income tax for 2023 / 2024.	1.4	\$ 1,071	\$ 1,499.40
Adam McLamb	05/02/24	Call with V. Laddha (partial attendance - 0.6), A. McLamb, and J. Martinez (KPMG) to walk through the state gain inclusion model and discuss the process of allocating the value and basis amounts across the various asset categories based on the tax basis balance sheet.	1.8	\$ 1,177	\$ 2,118.60
Jimmy Martinez	05/02/24	Call with V. Laddha (partial attendance - 0.6), A. McLamb, and J. Martinez (KPMG) to walk through the state gain inclusion model and discuss the process of allocating the value and basis amounts across the various asset categories based on the tax basis balance sheet.	1.8	\$ 880	\$ 1,584.00
Jimmy Martinez	05/02/24	(3.4) Continue, as of 05/02/24, to update the state gain inclusion model to include the breakout for inventory in the asset category sections, concurrently incorporating the applicable state logic.	3.4	\$ 880	\$ 2,992.00
Austin McDowell	05/03/24	(0.9) Call with H. Lynn, S. Cox (Never Slip), BRG, Ropes Grey, regarding estimated tax income and franchise tax liabilities for the 2024 tax year	0.9	\$ 1,071	\$ 963.90
Adam McLamb	05/03/24	(2.4) Senior Manager review, as of 05/03/24, concurrent revisions to the NSH state gain inclusion model.	2.4	\$ 1,177	\$ 2,824.80
Varoon Laddha	05/06/24	(0.8) Managing Director review, as of 05/06/24, of potential NSH real estate transfer taxes under a 363 sale.	0.8	\$ 1,220	\$ 976.00

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Never Slip Holdings, Inc., et al.,
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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/06/24	(0.9) Began testing formulas used in the NSH state gain inclusion model verifying the updates made are properly flowing through out the various tabs.	0.9	\$ 880	\$ 792.00
Jimmy Martinez	05/06/24	(1.1) Continue, as of 05/06/24, to update the state gain inclusion model to properly account for the treatment of states that file PL 86-272 protection to ensure the state tax estimate is properly calculated.	1.1	\$ 880	\$ 968.00
Varoon Laddha	05/06/24	(1.4) Managing Director review, as of 05/06/24, of estimated state tax liability calculation as a result of potential transaction.	1.4	\$ 1,220	\$ 1,708.00
Jimmy Martinez	05/06/24	(2.1) Continue, as of 05/06/24, to update NSH state gain inclusion model for partner review comments related to reconciliation of apportionment data being used to estimate state tax liability.	2.1	\$ 880	\$ 1,848.00
Adam McLamb	05/06/24	(2.9) Continued, as of 05/06/24, Senior Manager review and concurrent revisions to NSH state gain inclusion model.	2.9	\$ 1,177	\$ 3,413.30
Adam Murphy	05/07/24	(0.1) Draft email communication to D. Helenbrook (KPMG) regarding weekly status update call with client and Ropes & Gray, H. Lynn (Shoes for Crews) request to discuss reasons for asset sale versus sale of equity of disregarded entities.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	05/07/24	(0.3) Draft email communication to E. Behl-Remijan, C. Shim, and L. Malach (Ropes & Gray), H. Sim (Shoes for Crews), D. Helenbrook and A. Fagan (KPMG) regarding weekly status update call with Shoes for Crews and Ropes & Gray.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	05/07/24	(0.3) Draft email communication to J. Martinez, A. McLamb, V. Laddha, S. Salmon, A. McDowell and D. Helenbrook (KPMG) regarding calculations of estimated state and local tax consequences of asset sale, planned transaction structure.	0.3	\$ 1,177	\$ 353.10
Varoon Laddha	05/07/24	(0.8) Continued, as of 05/07/24, of Managing Director review of estimated state tax liability calculation for NSH as a result of potential transaction.	0.8	\$ 1,220	\$ 976.00
Jimmy Martinez	05/07/24	(1.1) Began testing formulas to verify that data is flowing correctly throughout the state gain inclusion model as well as the state tax estimates are properly calculating based on state conformity.	1.1	\$ 880	\$ 968.00
Adam McLamb	05/07/24	(1.2) Continued, as of 05/07/24, Senior Manager review, concurrent revisions to the NSH state gain inclusion model.	1.2	\$ 1,177	\$ 1,412.40

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/07/24	(1.3) Continue, as of 05/07/24, to update the state gain inclusion model to properly include the state 163(j) modifications for states that do not conform to federal treatment.	1.3	\$ 880	\$ 1,144.00
Scott Salmon	05/08/24	Email correspondence to SALT team regarding RETT memo / analysis for NSH	0.2	\$ 1,390	\$ 278.00
Jimmy Martinez	05/08/24	(0.4) Call with V. Laddha and J. Martinez (KPMG) to discuss the state gain inclusion model updates needed and walk through the updates made around the 163(j) state modifications for separate and combined states.	0.4	\$ 880	\$ 352.00
Varoon Laddha	05/08/24	(0.4) Call with V. Laddha and J. Martinez (KPMG) to discuss the state gain inclusion model updates needed and walk through the updates made around the 163(j) state modifications for separate and combined states.	0.4	\$ 1,220	\$ 488.00
Jimmy Martinez	05/08/24	(0.7) Began testing the state gain inclusion formulas to verify numbers are flowing correctly for the local tax filings added and confirming that the logic utilized is properly flowing.	0.7	\$ 880	\$ 616.00
Adam McLamb	05/08/24	Analyze, as of 05/08/24, of potential real estate transfer tax consequences for NSH.	0.9	\$ 1,177	\$ 1,059.30
Varoon Laddha	05/08/24	(1.2) Continued, as 05/08/24, Managing Director review of estimated state tax liability calculation for NSH as a result of potential transaction.	1.2	\$ 1,220	\$ 1,464.00
Jimmy Martinez	05/08/24	(2.3) Continue, as of 05/08/24, to update the state gain inclusion model to include the local tax filings into the calculation as they would also generate potential state tax exposure.	2.3	\$ 880	\$ 2,024.00
Adam Murphy	05/09/24	(0.2) Draft email communication to A. McLamb, V. Laddha, S. Salmon, J. Martinez, and D. Helenbrook (KPMG) regarding calculations of estimated state and local tax liability from asset sale, potential state transfer taxes on transferred leases.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/09/24	(0.2) Draft email communication to D. Helenbrook (KPMG) and H. Lynn (Shoes for Crews) regarding list of questions for certain parties about historical gross receipts prior to 2010 for purposes of determining character of worthless stock loss under section 165(g)(3).	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/09/24	(0.5) Call with E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray), H. Lynn (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss estimated state and local tax liability from asset sale, potential state transfer taxes on transferred leases, reasons for sale of assets versus equity of disregarded entities, procedure for registration of acquiring entities to do business and file taxes.	0.5	\$ 1,177	\$ 588.50
Ashley Fagan	05/09/24	(0.5) Call with E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray), H. Lynn (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss estimated state and local tax liability from asset sale, potential state transfer taxes on transferred leases, reasons for sale of assets versus equity of disregarded entities, procedure for registration of acquiring entities to do business and file taxes.	0.5	\$ 1,156	\$ 578.00
David Helenbrook	05/09/24	(0.5) Call with E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray), H. Lynn (Shoes for Crews), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss estimated state and local tax liability from asset sale, potential state transfer taxes on transferred leases, reasons for sale of assets versus equity of disregarded entities, procedure for registration of acquiring entities to do business and file taxes.	0.5	\$ 1,368	\$ 684.00
Adam Murphy	05/09/24	(0.5) Review, as of 05/09/24, the calculations of estimated state and local tax liability from asset sale in preparation for weekly status update call with Shoes for Crews and Ropes & Gray.	0.5	\$ 1,177	\$ 588.50
Varoon Laddha	05/09/24	(0.8) Performed managing director review, as of 05/09/24, the state income tax liability deliverable prior to sending to the KPMG M&A team.	0.8	\$ 1,220	\$ 976.00
Varoon Laddha	05/09/24	(1.4) Managing Director review, as of 05/09/24, of transfer tax conclusions for three specific states.	1.4	\$ 1,220	\$ 1,708.00
Adam McLamb	05/09/24	(2.7) Senior Manager review, as of 05/09/24, concurrently update /finalize the state gain inclusion model for client delivery.	2.7	\$ 1,177	\$ 3,177.90
Rob Barnes	05/13/24	Call with H. Lynn (SFC), regarding GST/HST and PST implications for online marketplace (0.3). Research online marketplace rules federally, Quebec, Manitoba, Saskatchewan, and B.C (0.8). Draft email with deliverable to H. Lynn (SFC) (0.4) .	1.5	\$ 412	\$ 618.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/14/24	(0.1) Draft email communication to H. Lynn (Shoes for Crews), C. Shim (Ropes & Gray), D. Helenbrook, A. Fagan and A. McDowell (KPMG) regarding review of 1L creditor acquisition legal entity structure.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	05/14/24	(0.1) Review, as of 05/14/24, the email communication received from H. Lynn (Shoes for Crews) regarding draft 1L creditor acquisition legal entity structure, request for review of same.	0.1	\$ 1,177	\$ 117.70
Simon Proulx	05/14/24	Review deliverable email to H. Lynn (SFC) regarding GST/HST and PST implications for online marketplace.	0.1	\$ 622	\$ 62.20
Adam Murphy	05/14/24	(0.2) Draft email communication to D. Helenbrook, V. Laddha, A. Fagan, and A. McDowell (KPMG) regarding review of 1L creditor acquisition legal entity structure, tax considerations for acquisition structure.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/14/24	(0.3) Reviewed, as of 05/14/24, the draft 1L creditor acquisition legal entity structure for NSH.	0.3	\$ 1,177	\$ 353.10
Rob Barnes	05/14/24	Draft deliverable email to H. Lynn (SFC) regarding GST/HST and PST implications for online marketplace	0.5	\$ 412	\$ 206.00
Adam McLamb	05/15/24	(0.3) Call with V. Laddha, A. McLamb, A. Grace, and J. Martinez (KPMG SALT) to discuss the proposed Shoes for Crews Pro-Forma structure provided by the law firm and potential material tax impacts to consider from a state perspective.	0.3	\$ 1,177	\$ 353.10
Varoon Laddha	05/15/24	(0.3) Call with V. Laddha, A. McLamb, A. Grace, and J. Martinez (KPMG SALT) to discuss the proposed Shoes for Crews Pro-Forma structure provided by the law firm and potential material tax impacts to consider from a state perspective.	0.3	\$ 1,220	\$ 366.00
Jimmy Martinez	05/15/24	(0.3) Call with V. Laddha, A. McLamb, A. Grace, and J. Martinez (KPMG) to discuss the proposed Shoes for Crews Pro-Forma structure provided by the law firm and potential material tax impacts to consider from a state perspective.	0.3	\$ 880	\$ 264.00
Adam McLamb	05/15/24	(0.5) Provided comments, as of 5/15/24, on potential structuring options and other potential state tax considerations	0.5	\$ 1,177	\$ 588.50
Adam McLamb	05/15/24	(0.6) Senior Manager review, as of 05/15/24, of the updated structure options for NSH for potential state tax implications.	0.6	\$ 1,177	\$ 706.20
Austin McDowell	05/16/24	(0.4) Discussion H. Lynn (Never Slip) regarding the latest financial projections for use in April's federal and state tax financial statement accrual.	0.4	\$ 1,071	\$ 428.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/16/24	Draft email communication to V. Laddha and D. Helenbrook (KPMG) regarding state and local tax structuring opportunities for creditor acquisition structure.	0.4	\$ 1,177	\$ 470.80
Adam McLamb	05/16/24	(1.6) Continued, as of 05/16/24, to provide comments on potential structuring options for NSH and other potential state tax considerations.	1.6	\$ 1,177	\$ 1,883.20
Austin McDowell	05/17/24	Follow-up call with H. Lynn (Never Slip) and (0.1) follow-up email communication to S. Cox (Never Slip) regarding the April accrual and intent use of April financial statements (0.1).	0.2	\$ 1,071	\$ 214.20
Austin McDowell	05/17/24	(0.3) Call with A. Murphy (KPMG M&A) regarding the current projected tax gain on bankruptcy sales.	0.3	\$ 1,071	\$ 321.30
Austin McDowell	05/17/24	(0.4) Call with H. Lynn (Never Slip) regarding April Income Tax Accrual and the use of latest state income tax gain on sales projection in the calculation.	0.4	\$ 1,071	\$ 428.40
Austin McDowell	05/17/24	(1.2) Updated, as of 05/17/24, the April tax accrual model and VA analysis for Bankruptcy transactions.	1.2	\$ 1,071	\$ 1,285.20
Austin McDowell	05/20/24	(0.2) Call with H. Lynn (Never Slip) regarding the April Income Tax Accrual and projected valuation allowance for year end.	0.2	\$ 1,071	\$ 214.20
Ashley Fagan	05/20/24	(0.5) Conference call with A. McDowell and A. Fagan (KPMG) to discuss short period income tax accrual, deferred and valuation allowance considerations.	0.5	\$ 1,156	\$ 578.00
Austin McDowell	05/20/24	(1.3) Completed calculation of the federal and state income tax accruals in April's financial statements.	1.3	\$ 1,071	\$ 1,392.30
Adam Murphy	05/21/24	(0.1) Reviewed, as of 05/21/24, the email received from L. Malach (Ropes & Gray) regarding series of transaction steps to effectuate subsidiary liquidations.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	05/21/24	(0.2) Draft email communication to D. Helenbrook (KPMG) regarding review of series of transaction steps to effectuate subsidiary liquidations.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/21/24	(0.2) Reviewed, as of 05/21/24, the emails received from D. Helenbrook and V. Laddha (KPMG) regarding state and local tax structuring opportunities for creditor acquisition structure, discussion of same with client on weekly status update call.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/21/24	(0.5) Review, as of 05/21/24, the series of transaction steps to effectuate subsidiary liquidations for conformity with prior recommendations and potential tax issues.	0.5	\$ 1,177	\$ 588.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/22/24	(0.2) Call with D. Helenbrook and A. Murphy (KPMG) to discuss timing and ordering of steps to effectuate subsidiary liquidations, as of 05/22/24, the utilization of mergers instead of LLC conversions in Florida, draft response to Ropes & Gray regarding same.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/22/24	(0.3) Email communication to D. Helenbrook (KPMG) regarding timing and ordering of steps to effectuate subsidiary liquidations, utilization of mergers instead of LLC conversions in Florida, draft response to Ropes & Gray regarding same, scheduling call to discuss same.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	05/22/24	(0.5) Draft email communication to E. Wheeler, L. Malach, E. Behl-Remijan, and C. Shim (Ropes & Gray), D. Helenbrook and A. Fagan (KPMG) regarding timing and ordering of steps to effectuate subsidiary liquidations, utilization of mergers instead of LLC conversions in Florida.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	05/23/24	(0.1) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss draft response to Ropes & Gray regarding tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	05/23/24	(0.1) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss draft response to Ropes & Gray regarding tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.1	\$ 1,368	\$ 136.80
Mark Hoffenberg	05/23/24	(0.1) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss draft response to Ropes & Gray regarding tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.1	\$ 1,475	\$ 147.50
Adam Murphy	05/23/24	(0.1) Email communication to M. Hoffenberg and D. Helenbrook (KPMG) regarding need for further discussion regarding tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	05/23/24	(0.2) Call with D. Helenbrook and A. Murphy (KPMG) to discuss timing and ordering of steps to effectuate subsidiary liquidations, as of 05/22/24, the utilization of mergers instead of LLC conversions in Florida, draft response to Ropes & Gray regarding same.	0.2	\$ 1,368	\$ 273.60

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/23/24	(0.2) Draft email communication to E. Wheeler, L. Malach, E. Behl-Remijan, C. Shim (Ropes & Gray), D. Helenbrook and A. Fagan (KPMG) regarding tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/23/24	(0.3) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	05/23/24	(0.3) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.3	\$ 1,368	\$ 410.40
Mark Hoffenberg	05/23/24	(0.3) Call with M. Hoffenberg, D. Helenbrook and A. Murphy (KPMG) to discuss tax considerations pertaining to revised series of transaction steps for subsidiary liquidations prior to asset sale.	0.3	\$ 1,475	\$ 442.50
David Helenbrook	05/23/24	(0.7) Researched, as of 05/23/24, consolidated regulations to take into account latest iteration of corporate step plan for NSH.	0.7	\$ 1,368	\$ 957.60
Adam Murphy	05/23/24	(0.8) Call with D. Helenbrook and A. Murphy (KPMG) to discuss revised series of transaction steps for subsidiary liquidations prior to asset sale, tax considerations pertaining to same.	0.8	\$ 1,177	\$ 941.60
David Helenbrook	05/23/24	(0.8) Call with D. Helenbrook and A. Murphy (KPMG) to discuss revised series of transaction steps for subsidiary liquidations prior to asset sale, tax considerations pertaining to same.	0.8	\$ 1,368	\$ 1,094.40
David Helenbrook	05/23/24	(0.9) Partner level consideration, as of 05/23/24, of structure alternatives based on latest iteration of step plan.	0.9	\$ 1,368	\$ 1,231.20
Adam Murphy	05/24/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss draft response to Ropes & Gray regarding timing for commencement of subsidiary liquidations.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	05/24/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss draft response to Ropes & Gray regarding timing for commencement of subsidiary liquidations.	0.1	\$ 1,368	\$ 136.80
Adam Murphy	05/24/24	(0.1) Draft email communication to D. Helenbrook (KPMG) regarding tax issues pertaining to subsidiary liquidations to discuss at weekly client status update call on 5/28.	0.1	\$ 1,177	\$ 117.70

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/24/24	(0.3) Draft email communication to L. Malach, E. Behl-Remijan, E. Wheeler, C. Shim (Ropes & Gray), D. Helenbrook and A. Fagan (KPMG) regarding timing and ordering of subsidiary liquidations prior to asset sale, no court approval required for entity classification elections for tax purposes, team responsible for preparation of entity classification elections.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	05/24/24	(0.4) Partner review, as of 05/24/24, latest NSH step plan in order to consider tax implications.	0.4	\$ 1,368	\$ 547.20
Adam Murphy	05/28/24	(0.2) Emails with Behl-Remijan, C. Shim, L. Malach (Ropes & Gray), D. Helenbrook, A. Fagan and A. Murphy (KPMG) regarding series of transaction steps for subsidiary liquidations, tax considerations pertaining to same.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	05/28/24	(0.3) Call with E. Behl-Remijan, C. Shim, L. Malach (Ropes & Gray), A. Fagan and A. Murphy (KPMG) to discuss status of subsidiary liquidations for tax purposes and timing, ordering, and purpose of subsidiary liquidations.	0.3	\$ 1,177	\$ 353.10
Ashley Fagan	05/28/24	(0.3) Call with E. Behl-Remijan, C. Shim, L. Malach (Ropes & Gray), A. Fagan and A. Murphy (KPMG) to discuss status of subsidiary liquidations for tax purposes and timing, ordering, and purpose of subsidiary liquidations.	0.3	\$ 1,156	\$ 346.80
Varoon Laddha	05/29/24	(0.3) Response to J. Peralta (KPMG) regarding Pennsylvania notice for income tax filing received by L. Howard (Never Slip).	0.3	\$ 1,220	\$ 366.00
Varoon Laddha	05/31/24	(0.3) Follow up, as of 05/31/24, on response to J. Peralta (KPMG) regarding Pennsylvania notice for income tax filing received by L. Howard (Never Slip).	0.3	\$ 1,220	\$ 366.00
Scott Salmon	05/31/24	Research, as of 05/31/24, regarding PA notice on filing tax returns before creditor meetings and whether there is any basis for that in the US bankrupt. The research was whether there was anything in US Bankruptcy Law that corroborated the statement in the notice from the state of PA that indicated that tax returns had to be filed with the state before a meeting of the creditors. I believe our research concluded no such requirement existed. However, this was several months ago.	1.2	\$ 1,390	\$ 1,668.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/03/24	(0.1) Email correspondence with E. Behl-Remijan (Ropes & Gray) and D. Helenbrook and A. Fagan (KPMG) regarding Shoes for Crews' historical Irish tax advisors.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/03/24	(0.2) Email correspondence from C. McNamara (Ropes & Gray) regarding form of Irish debt restructuring for Shoes for Crews (Europe) under restructuring support agreement, draft restructuring support agreement.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/03/24	(0.3) Read, as of 06/03/24, the terms of Irish debt restructuring for Shoes for Crews (Europe) in restructuring support agreement.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/03/24	(0.5) Email correspondence with Z. Parmar and C. McNamara (Ropes & Gray) and C. Barry, D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding request for advice on Irish tax consequences of Shoes for Crews (Europe) Irish debt restructuring in bankruptcy, scheduling call to discuss same.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	06/04/24	(0.1) Email correspondence from L. Malach (Ropes & Gray) regarding value of equity to be issued to Irish creditors of Shoes for Crews (Europe) Limited Company in exchange for debt.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/04/24	(0.2) Email correspondence with H. Lynn and M. White (Shoes for Crews) and D. Helenbrook and A. Fagan (KPMG) regarding amount of Irish NOLs of Shoes for Crews (Europe) Limited Company for purposes of determining tax consequences of Irish debt restructuring.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/04/24	(0.3) Call with C. Shim and L. Malach (Ropes & Gray), D. Helenbrook, A. Fagan, and A. Murphy (KPMG) regarding status, as of 06/04/24, of subsidiary liquidations and motion for same, status and timing of asset sale, structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.3	\$ 1,177	\$ 353.10
Ashley Fagan	06/04/24	(0.3) Call with C. Shim and L. Malach (Ropes & Gray), D. Helenbrook, A. Fagan, and A. Murphy (KPMG) regarding status, as of 06/04/24, of subsidiary liquidations and motion for same, status and timing of asset sale, structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.3	\$ 1,156	\$ 346.80

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/04/24	(0.3) Call with C. Shim and L. Malach (Ropes & Gray), D. Helenbrook, A. Fagan, and A. Murphy (KPMG) regarding status, as of 06/04/24, of subsidiary liquidations and motion for same, status and timing of asset sale, structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	06/04/24	(0.4) Call with C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.4	\$ 1,177	\$ 470.80
Ashley Fagan	06/04/24	(0.4) Call with C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.4	\$ 1,156	\$ 462.40
Cillein Barry	06/04/24	(0.4) Call with C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.4	\$ 1,195	\$ 478.00
David Helenbrook	06/04/24	(0.4) Call with C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss structuring considerations for and Irish tax consequences of restructuring debt of Shoes for Crews (Europe) Limited Company.	0.4	\$ 1,368	\$ 547.20
Adam Murphy	06/05/24	(0.1) Email correspondence from M. White (Shoes for Crews) regarding Shoes for Crews (Europe) Limited Company Irish tax profile and NOLs.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/05/24	(0.2) Email correspondence with E. Behl-Remijan (Ropes & Gray) and D. Helenbrook (KPMG) regarding insufficiency of Irish NOLs to absorb taxable cancellation of debt income realized by Shoes for Crews (Europe) Limited Company as a result of planned debt restructuring.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/05/24	(0.2) Email correspondence with S. Hutton, C. Barry, D. Helenbrook, A. Fagan, A. McDowell, and N. Thomas (KPMG) regarding executed member firm engagement (MFE) letter with KPMG Ireland for Irish tax advice on debt restructuring for Shoes for Crews (Europe).	0.2	\$ 1,177	\$ 235.40

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Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/05/24	(0.3) Email correspondence with C. Barry, A. Fagan, and D. Helenbrook (KPMG) regarding Shoes for Crews (Europe) Limited Company Irish debt agreement, Irish debt forbearance agreement, Irish tax profile and NOLs, and value of equity to be issued to Irish creditors for purposes of determining Irish tax consequences of debt restructuring.	0.3	\$ 1,177	\$ 353.10
Cillein Barry	06/05/24	0.3 Email communication with S. Hutton, C. Barry, D. Helenbrook, A. Fagan, A. McDowell, and N. Thomas (KPMG) summarizing Irish options for debt restructuring.	0.3	\$ 1,195	\$ 358.50
Ashley Fagan	06/06/24	(0.4) Conference call with counsel (Ropes Gray), and A. Fagan, C. Barry and R. Kearns (KPMG) re: Irish structure.	0.4	\$ 1,156	\$ 462.40
Cillein Barry	06/06/24	(0.4) Conference call with counsel (Ropes Gray), and A. Fagan, C. Barry and R. Kearns (KPMG) re: Irish structure.	0.5	\$ 1,195	\$ 597.50
Cillein Barry	06/06/24	Technical analysis, as of 06/06/24, of Irish tax position for Shoes for Crews (Europe) Limited under the debt restructuring and review of NOL's.	1.2	\$ 1,195	\$ 1,434.00
Robert Kearns	06/06/24	Technical analysis, as of 06/06/24, of Irish tax position for Shoes for Crews (Europe) Limited under the debt restructuring, concurrent review of NOL's.	2.6	\$ 545	\$ 1,417.00
Adam Murphy	06/10/24	(0.3) Compare federal employer identification numbers (EINs) of Shoes for Crews legal entities in organizational structure chart with tax returns for purposes of preparation of legal documents to effectuate bankruptcy restructuring.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/10/24	(0.3) Email correspondence with L. Malach, C. Shim, and E. Behl-Remijan (Ropes & Gray), and D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding federal employer identification numbers (EINs) of Shoes for Crews legal entities for purposes of preparation of legal documents to effectuate bankruptcy restructuring.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/10/24	(0.4) Call with L. Malach, E. Behl-Remijan, C. McNamara, C. Shim, and Z. Parmar (Ropes & Gray), G. Silbur (Paul Hastings), and C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss Irish tax considerations for Shoes for Crews (Europe) Limited Company debt restructuring.	0.4	\$ 1,177	\$ 470.80

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Name	Date	Description	Hours	Rate	Amount
Ashley Fagan	06/10/24	(0.4) Call with L. Malach, E. Behl-Remijan, C. McNamara, C. Shim, and Z. Parmar (Ropes & Gray), G. Silbur (Paul Hastings), and C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss Irish tax considerations for Shoes for Crews (Europe) Limited Company debt restructuring.	0.4	\$ 1,156	\$ 462.40
Cillein Barry	06/10/24	(0.4) Call with L. Malach, E. Behl-Remijan, C. McNamara, C. Shim, and Z. Parmar (Ropes & Gray), G. Silbur (Paul Hastings), and C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss Irish tax considerations for Shoes for Crews (Europe) Limited Company debt restructuring.	0.4	\$ 1,195	\$ 478.00
David Helenbrook	06/10/24	(0.4) Call with L. Malach, E. Behl-Remijan, C. McNamara, C. Shim, and Z. Parmar (Ropes & Gray), G. Silbur (Paul Hastings), and C. Barry, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss Irish tax considerations for Shoes for Crews (Europe) Limited Company debt restructuring.	0.4	\$ 1,368	\$ 547.20
Adam Murphy	06/11/24	(0.1) Perform research, as of 06/11/24, regarding requests for Form 147-C from the IRS to confirm federal employer identification numbers (EINs) of Shoes for Crews entities in connection with bankruptcy restructuring.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/11/24	(0.2) Email correspondence with D. Helenbrook and N. Thomas (KPMG) regarding service dates for March 25, 2024, Shoes for Crews invoice and copy of same for purposes of response to request from US Trustee.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/11/24	(0.2) Email correspondence with L. Malach (Ropes & Gray) and D. Helenbrook and A. Fagan (KPMG) regarding requesting Form 147-C from the IRS to confirm federal employer identification numbers (EINs) of Shoes for Crews entities converted to limited liability companies (LLCs) in connection with bankruptcy restructuring.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/12/24	(0.2) Email correspondence with L. Malach, C. Shim, and E. Behl-Remijan (all Ropes & Gray) and D. Helenbrook and A. Fagan (all KPMG) regarding whether SFC Holdings, LLC, or Shoes for Crews Canada, Ltd., made an entity classification election under Treas. Reg. 301.7701-3 within the preceding 60-month period for purposes of current elections.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/12/24	(0.3) Email correspondence with D. Helenbrook and A. Fagan (KPMG) and L. Malach, C. Shim, and E. Behl-Remijan (all Ropes & Gray) regarding request to IRS for Form 147-C to verify employer identification numbers (EINs) of Shoes for Crews corporations converted to LLCs in connection with bankruptcy restructuring.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/13/24	(0.2) Email correspondence from S. Cox (Shoes for Crews) and D. Helenbrook (KPMG) regarding write-up of anticipated Irish tax consequences of Shoes for Crews (Europe) Limited debt restructuring.	0.2	\$ 1,177	\$ 235.40
Austin McDowell	06/13/24	(0.3) Discussion with A. McDowell (KPMG) and H. Lynn (Shoes for Crews) on May Monthly Tax Accrual calculation.	0.3	\$ 1,071	\$ 321.30
Adam Murphy	06/13/24	(0.3) Email correspondence with E. Wheeler (Ropes & Gray) and D. Helenbrook (KPMG) regarding summary of series of transaction steps to effectuate Shoes for Crews subsidiary liquidations in connection with bankruptcy restructuring.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/14/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss recommendation as to timing of dissolution of SHO Holding I Corp. for purposes of claiming worthless stock loss.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	06/14/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss recommendation as to timing of dissolution of SHO Holding I Corp. for purposes of claiming worthless stock loss.	0.1	\$ 1,368	\$ 136.80
Adam Murphy	06/14/24	(0.2) Email correspondence with D. Helenbrook and A. Fagan (KPMG) and E. Wheeler, E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray) regarding transaction steps for subsidiary liquidations, recommendation as to timing of dissolution of SHO Holding I Corp. for purposes of claiming worthless stock loss.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/14/24	(0.2) Email correspondence with P. Montoni (Paul Hastings) and C. Barry and D. Helenbrook (KPMG) regarding scheduling call to discuss Irish tax treatment of Shoes for Crews (Europe) Limited debt restructuring.	0.2	\$ 1,177	\$ 235.40
Cillein Barry	06/16/24	Call to discuss Irish acquisition and debt restructuring with legal advisors (Paul Hastings, Ropes Gray and William Fry).	0.3	\$ 1,195	\$ 358.50
Ashley Fagan	06/17/24	(0.2) Conference call A. Fagan, A. McDowell (KPMG) re: May income tax AJE.	0.2	\$ 1,156	\$ 231.20

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Name	Date	Description	Hours	Rate	Amount
Austin McDowell	06/17/24	(0.2) Conference call A. Fagan, A. McDowell (KPMG) re: May income tax AJE.	0.2	\$ 1,071	\$ 214.20
Adam Murphy	06/17/24	(0.2) Email correspondence with E. Behl-Remijan, C. Shim, C. McNamara, and L. Malach (Ropes & Gray) and C. Barry, D. Helenbrook, and A. Fagan (KPMG) regarding determination of term of Irish debt issued by Shoes for Crews (Europe) Limited and whether such debt is secured by Irish real estate for purposes of determining Irish tax consequences of debt restructuring.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/17/24	(0.3) Call with P. Montoni, M. Warren, G. Silber, and L. Henrikson (Paul Hastings), M. Quealy and C. Bolger (William Fry), E. Behl-Remijan, L. Malach, C. Shim, and C. McNamara (Ropes & Gray), and D. Helenbrook, A. Fagan, C. Barry, R. Kearns and A. Murphy (KPMG) to discuss tax considerations for Irish debt restructuring, term of debt, whether debt is secured by Irish real estate.	0.3	\$ 1,177	\$ 353.10
Ashley Fagan	06/17/24	(0.3) Call with P. Montoni, M. Warren, G. Silber, and L. Henrikson (Paul Hastings), M. Quealy and C. Bolger (William Fry), E. Behl-Remijan, L. Malach, C. Shim, and C. McNamara (Ropes & Gray), and D. Helenbrook, A. Fagan, C. Barry, R. Kearns and A. Murphy (KPMG) to discuss tax considerations for Irish debt restructuring, term of debt, whether debt is secured by Irish real estate.	0.3	\$ 1,156	\$ 346.80
David Helenbrook	06/17/24	(0.3) Call with P. Montoni, M. Warren, G. Silber, and L. Henrikson (Paul Hastings), M. Quealy and C. Bolger (William Fry), E. Behl-Remijan, L. Malach, C. Shim, and C. McNamara (Ropes & Gray), and D. Helenbrook, A. Fagan, C. Barry, R. Kearns and A. Murphy (KPMG) to discuss tax considerations for Irish debt restructuring, term of debt, whether debt is secured by Irish real estate.	0.3	\$ 1,368	\$ 410.40
Robert Kearns	06/17/24	(0.3) Call with P. Montoni, M. Warren, G. Silber, and L. Henrikson (Paul Hastings), M. Quealy and C. Bolger (William Fry), E. Behl-Remijan, L. Malach, C. Shim, and C. McNamara (Ropes & Gray), and D. Helenbrook, A. Fagan, C. Barry, R. Kearns and A. Murphy (KPMG) to discuss tax considerations for Irish debt restructuring, term of debt, whether debt is secured by Irish real estate.	0.3	\$ 545	\$ 163.50
Austin McDowell	06/17/24	(3.1) Perform calculations for SFC federal and state income tax accrual for May Financial Statements.	3.1	\$ 1,071	\$ 3,320.10

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/18/24	(0.2) Call with L. Malach (Ropes & Gray) and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss status, as of 06/18/24, of subsidiary liquidations and asset sale, whether SHO Holding I Corp. will be converted to a disregarded entity following the asset sale for purposes of establishing the timing of recognition of a worthless stock loss.	0.2	\$ 1,177	\$ 235.40
Ashley Fagan	06/18/24	(0.2) Call with L. Malach (Ropes & Gray) and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss status, as of 06/18/24, of subsidiary liquidations and asset sale, whether SHO Holding I Corp. will be converted to a disregarded entity following the asset sale for purposes of establishing the timing of recognition of a worthless stock loss.	0.2	\$ 1,156	\$ 231.20
David Helenbrook	06/18/24	(0.2) Call with L. Malach (Ropes & Gray) and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss status, as of 06/18/24, of subsidiary liquidations and asset sale, whether SHO Holding I Corp. will be converted to a disregarded entity following the asset sale for purposes of establishing the timing of recognition of a worthless stock loss.	0.2	\$ 1,368	\$ 273.60
Adam Murphy	06/18/24	(0.3) Email correspondence with A. Fagan, A. McDowell, and D. Helenbrook (KPMG) regarding request of H. Lynn (Shoes for Crews) for summary of outstanding tax issues, as of 06/18/24, including subsidiary liquidations, Irish tax consequences of Irish debt restructuring, determination of amount of gain and state and local tax liability from section 363asset sale, and establishing the character of the loss with respect to the stock of SHO Holding I Corp.	0.3	\$ 1,177	\$ 353.10
Robert Kearns	06/18/24	Drafted summary of Irish CODI issue including intended resolution.	2.0	\$ 545	\$ 1,090.00
Robert Kearns	06/19/24	Continue, from earlier on 06/19/24, to review of Project Sunshine step plan circulated by Paul Hastings LLP (Gary Silber).	0.4	\$ 545	\$ 218.00
Cillein Barry	06/19/24	Review, as of 06/19/24, of Project Sunshine step plan circulated by Paul Hastings LLP (Gary Silber).	0.7	\$ 1,195	\$ 836.50
Adam Murphy	06/20/24	(0.2) Call with D. Helenbrook and A. Murphy (KPMG) to discuss potential reorganization recharacterization risk for creditor acquisition structure.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/20/24	(0.2) Call with D. Helenbrook and A. Murphy (KPMG) to discuss potential reorganization recharacterization risk for creditor acquisition structure.	0.2	\$ 1,368	\$ 273.60
Adam Murphy	06/20/24	(0.2) Call with M. Hoffenberg, A. Murphy, and B. Choi (KPMG) to discuss potential reorganization recharacterization risk for creditor acquisition structure.	0.2	\$ 1,177	\$ 235.40
Ben Choi	06/20/24	(0.2) Call with M. Hoffenberg, A. Murphy, and B. Choi (KPMG) to discuss potential reorganization recharacterization risk for creditor acquisition structure.	0.2	\$ 493	\$ 98.60
Mark Hoffenberg	06/20/24	(0.2) Call with M. Hoffenberg, A. Murphy, and B. Choi (KPMG) to discuss potential reorganization recharacterization risk for creditor acquisition structure.	0.2	\$ 1,475	\$ 295.00
Ashley Fagan	06/20/24	(0.2) Conference call with A. McDowell, A. Fagan (KPMG) to discuss additional follow-up questions, as of 06/20/24, and information to obtain from mergers & acquisitions team on post-sale structure.	0.2	\$ 1,156	\$ 231.20
Austin McDowell	06/20/24	(0.2) Conference call with A. McDowell, A. Fagan (KPMG) to discuss additional follow-up questions, as of 06/20/24, and information to obtain from mergers & acquisitions team on post-sale structure.	0.2	\$ 1,071	\$ 214.20
Adam Murphy	06/20/24	(0.2) Email correspondence with D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding tax considerations for section 1060 asset sale in preparation for scheduled discussion with H. Lynn and S. Cox (Shoes for Crews) regarding same.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/20/24	(0.2) Email correspondence with G. Silber (Paul Hastings), L. Malach, E. Behl-Remijan, and C. Shim (Ropes & Gray), and D. Helenbrook (KPMG) regarding scheduling call to discuss creditor acquisition structure for Shoes for Crews in bankruptcy.	0.2	\$ 1,177	\$ 235.40

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/20/24	(0.3) Email correspondence with M. Hoffenberg, D. Helenbrook, and B. Choi (KPMG) regarding reorganization recharacterization risk for creditor acquisition structure for Shoes for Crews in bankruptcy, whether direct exchange of historical Shoes for Crews first-lien debt for acquiring stock and debt may constitute a section 354 exchange, whether historical Shoes for Crews first-lien debt and newly issued debt qualifies as securities for purposes of section 354.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/20/24	(0.4) Email correspondence with G. Silber, P. Montoni, and M. Warren (Paul Hastings), E. Behl-Remijan, C. Shim, L. Malach, C. McNamara, E. Wheeler, C. Shwarzman, and Z. Parmar (Ropes & Gray), J. Sweet, N. Wong, and T. Fesenmyer (King & Spalding), and C. Barry, D. Helenbrook, and A. Fagan (KPMG) regarding draft creditor acquisition structure for Shoes for Crews in bankruptcy, considerations pertaining to reorganization recharacterization, scheduling call to discuss same.	0.4	\$ 1,177	\$ 470.80
Ashley Fagan	06/20/24	(0.8) Conference call with H. Lynn, S. Cox (Never Slip), A. McDowell, A. Fagan (KPMG) re: post-sale structure of entities, tax considerations of the structure and company questions regarding valuation needed for tax purposes.	0.8	\$ 1,156	\$ 924.80
Austin McDowell	06/20/24	(0.8) Conference call with H. Lynn, S. Cox (Never Slip), A. McDowell, A. Fagan (KPMG) re: post-sale structure of entities, tax considerations of the structure and company questions regarding valuation needed for tax purposes.	0.8	\$ 1,071	\$ 856.80
Mark Hoffenberg	06/20/24	(0.9) WNT Principal (specialist) review, as of 06/20/24, of section 363 structure deck to consider qualification as a G reorganization.	0.9	\$ 1,475	\$ 1,327.50
Adam Murphy	06/21/24	(0.1) Email correspondence from D. Helenbrook (KPMG) regarding recommendation as to entity classification of foreign operations of Shoes for Crews for tax purposes if partnership acquisition structure is adopted.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/21/24	(0.1) Email correspondence from J. Sweet (King & Spalding) regarding term of Shoes for Crews third-party debt for purposes of determining whether such debt may be characterized as securities for purposes of section 354.	0.1	\$ 1,177	\$ 117.70

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/21/24	(0.1) Email correspondence with D. Helenbrook and N. Thomas (KPMG) regarding monthly billing amounts for purposes of Office of General Counsel communications with U.S. Trustee in Bankruptcy about pre-bankruptcy filing invoice payments.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/21/24	(0.2) Email correspondence from G. Silber (Paul Hastings), E. Behl-Remijan (Ropes & Gray), and D. Helenbrook (KPMG) regarding updated creditor acquisition structure deck for acquisition of Shoes for Crews in bankruptcy, whether changes to structure deck address prior tax considerations, need to rescind Forms 8832 incorrectly filed for certain Shoes for Crews entities, confirmation of Irish tax implications for Shoes for Crews (Europe).	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/21/24	(0.2) Email correspondence to D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding summary of review of creditor acquisition structure deck for acquisition of Shoes for Crews in bankruptcy, KPMG practice and procedure expert to assist with rescission of Forms 8832 incorrectly filed for certain Shoes for Crews entities.	0.2	\$ 1,177	\$ 235.40
Cillein Barry	06/21/24	Review, as of 06/21/24, of updated Project Sunshine step plan circulated by Paul Hastings LLP (Gary Silber).	0.2	\$ 1,195	\$ 239.00
Adam Murphy	06/21/24	(0.3) Call with M. Hoffenberg, D. Helenbrook, A. Murphy, and B. Choi (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, continuity of proprietary interest considerations with respect to acquiring securities.	0.3	\$ 1,177	\$ 353.10
Ben Choi	06/21/24	(0.3) Call with M. Hoffenberg, D. Helenbrook, A. Murphy, and B. Choi (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, continuity of proprietary interest considerations with respect to acquiring securities.	0.3	\$ 493	\$ 147.90
David Helenbrook	06/21/24	(0.3) Call with M. Hoffenberg, D. Helenbrook, A. Murphy, and B. Choi (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, continuity of proprietary interest considerations with respect to acquiring securities.	0.3	\$ 1,368	\$ 410.40

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	06/21/24	(0.3) Call with M. Hoffenberg, D. Helenbrook, A. Murphy, and B. Choi (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, continuity of proprietary interest considerations with respect to acquiring securities.	0.3	\$ 1,475	\$ 442.50
Adam Murphy	06/21/24	(0.3) Email correspondence with D. Helenbrook, A. Fagan, and A. McDowell (KPMG) and H. Lynn (Shoes for Crews) regarding potential changes to creditor acquisition structure, prior receipt and filing of Forms 8832 of FEINs for entities within creditor acquisition structure, potential need to rescind Forms 8832, potential impact on state registration.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/21/24	(0.3) Senior Manager review for potential tax issues, as of 06/21/24, of updated creditor acquisition structure deck for acquisition of Shoes for Crews in bankruptcy.	0.3	\$ 1,177	\$ 353.10
Robert Kearns	06/21/24	Continue, as of 06/21/24, to review of updated Project Sunshine step plan circulated by Paul Hastings LLP (Gary Silber).	0.3	\$ 545	\$ 163.50
Adam Murphy	06/21/24	(0.4) Email correspondence with M. Hoffenberg, D. Helenbrook, and B. Choi (KPMG) regarding impact of location of Shoes for Crews third-party debt on reorganization recharacterization risk, continuity of proprietary interest considerations with respect to acquiring securities, scheduling call to discuss same.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	06/21/24	(0.5) Call with D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss post-acquisition operating structure, tax issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,177	\$ 588.50
Ashley Fagan	06/21/24	(0.5) Call with D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss post-acquisition operating structure, tax issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,156	\$ 578.00
Austin McDowell	06/21/24	(0.5) Call with D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss post-acquisition operating structure, tax issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,071	\$ 535.50

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/21/24	(0.5) Call with D. Helenbrook, A. Fagan, A. McDowell, and A. Murphy (KPMG) to discuss post-acquisition operating structure, tax issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,368	\$ 684.00
Adam Murphy	06/21/24	(0.5) Call with G. Silber (Paul Hastings), J. Sweet (King & Spalding), E. Behl-Remijan and L. Malach (Ropes & Gray), D. Helenbrook, and A. Murphy (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, tax and other issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,177	\$ 588.50
David Helenbrook	06/21/24	(0.5) Call with G. Silber (Paul Hastings), J. Sweet (King & Spalding), E. Behl-Remijan and L. Malach (Ropes & Gray), D. Helenbrook, and A. Murphy (KPMG) to discuss reorganization recharacterization risk for creditor acquisition structure, tax and other issues with location of external debt, tax issues with conducting foreign operations through controlled foreign corporations versus disregarded entities.	0.5	\$ 1,368	\$ 684.00
Adam Murphy	06/24/24	(0.1) Email correspondence to C. Barry, D. Helenbrook, and A. Fagan (KPMG) regarding whether updated creditor acquisition structure may trigger cancellation of debt income for Irish tax purposes with respect to debt of Shoes for Crews (Europe) Limited.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/24/24	(0.1) Email correspondence with D. Helenbrook (KPMG) regarding review of updated creditor acquisition structure relative to SFC.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/24/24	(0.2) Call with G. Galardi, E. Behl-Remijan, C. Schwarzman, C. McNamara, and E. Wheeler (Ropes & Gray), K Richter (Think BRG), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss scope of KPMG bankruptcy workstreams, tax issues with creditor acquisition structure.	0.2	\$ 1,177	\$ 235.40
Ashley Fagan	06/24/24	(0.2) Call with G. Galardi, E. Behl-Remijan, C. Schwarzman, C. McNamara, and E. Wheeler (Ropes & Gray), K Richter (Think BRG), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss scope of KPMG bankruptcy workstreams, tax issues with creditor acquisition structure.	0.2	\$ 1,156	\$ 231.20

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/24/24	(0.2) Call with G. Galardi, E. Behl-Remijan, C. Schwarzman, C. McNamara, and E. Wheeler (Ropes & Gray), K Richter (Think BRG), and D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss scope of KPMG bankruptcy workstreams, tax issues with creditor acquisition structure.	0.2	\$ 1,368	\$ 273.60
Adam Murphy	06/24/24	(0.2) Email correspondence with H. Lynn, C. Sim, S. Cox, K. Carter, and M. Villano (Shoes for Crews), T. Fesenmyer and A. Fine (King & Spalding), and D. Helenbrook and A. Fagan (KPMG) regarding filed Forms 8832 and documentation reflecting entity formation dates for purposes of rescinding or changing entity classification elections.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/24/24	(0.2) Email correspondence with K. Richter and D. Spears (Think BRG), C. Sim (Shoes for Crews), and D. Helenbrook (KPMG) regarding outstanding information request list, as of 06/24/24, to Smith family (Shoes for Crews) for historical section 165(g).	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/24/24	(0.2) Review, as of 06/24/24, Forms 8832 filed by H. Lynn (Shoes for Crews) along with documentation reflecting entity formation dates for purposes of rescinding or changing entity classification elections.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	06/24/24	(0.3) Call with C. Whitcomb, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure.	0.3	\$ 1,177	\$ 353.10
Ashley Fagan	06/24/24	(0.3) Call with C. Whitcomb, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure.	0.3	\$ 1,156	\$ 346.80
Chris Whitcomb	06/24/24	(0.3) Call with C. Whitcomb, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure.	0.3	\$ 1,199	\$ 359.70

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/24/24	(0.3) Call with C. Whitcomb, D. Helenbrook, A. Fagan, and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	06/24/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure, tax considerations for updated creditor acquisition structure, preparation of e-mail reply to G. Silber (Paul Hastings) regarding same.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	06/24/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss tax considerations for rescinding entity classification elections mistakenly filed or filing subsequent changes in entity classification elections to address changes in creditor acquisition structure, tax considerations for updated creditor acquisition structure, preparation of e-mail reply to G. Silber (Paul Hastings) regarding same.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	06/24/24	(0.3) Call with H. Lynn (Shoes for Crews) and D. Helenbrook and A. Murphy (KPMG) to discuss reasons for changes in creditor acquisition and post-acquisition operational structure, assistance with fixing mistakenly filed entity classification elections for entities within post-acquisition operational structure.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	06/24/24	(0.3) Call with H. Lynn (Shoes for Crews) and D. Helenbrook and A. Murphy (KPMG) to discuss reasons for changes in creditor acquisition and post-acquisition operational structure, assistance with fixing mistakenly filed entity classification elections for entities within post-acquisition operational structure.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	06/24/24	(0.3) Email correspondence C. Whitcomb, S. Friedman, D. Helenbrook, A. Fagan, and A. McDowell (KPMG) regarding practice and procedure specialist assistance with rescission of Forms 8832 incorrectly filed with respect to Shoes for Crews entities in creditor acquisition structure for acquisition of Shoes for Crews in bankruptcy due to changes in structure, scheduling call to discuss same.	0.3	\$ 1,177	\$ 353.10

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/24/24	(0.3) Review for potential tax issues, as of 06/24/24, updated creditor acquisition structure for Shoes for Crews in bankruptcy.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/24/24	(0.4) Email correspondence with G. Silber (Paul Hastings), H. Lynn (Shoes for Crews), and D. Helenbrook (KPMG) regarding whether Shoes for Crews Global, LLC, or Shoes for Crews North America, LLC, will acquire the U.S. assets and become the primary operating entity in the post-acquisition structure, business / tax registrations filed for Shoes for Crews North America, LLC, whether Shoes for Crews Global, LLC, may remain classified as a corporation or must revert to partnership classification for tax purposes.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	06/24/24	(0.4) Email correspondence with G. Silber, L. Henrikson, M. Warren, and P. Montoni (Paul Hastings), J. Sweet and T. Fesenmyer (King & Spalding), E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray), and D. Helenbrook (KPMG) regarding change in entity classification for Shoes for Crews entities via elections versus rescission of elections incorrectly filed to implement updated creditor acquisition structure for Shoes for Crews in bankruptcy, availability of change in classification elections, whether protective elections may be filed, tax considerations for updated creditor acquisition structure.	0.4	\$ 1,177	\$ 470.80
Adam Murphy	06/25/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss tax topics to cover on status update call, as of 06/25/24, with Ropes & Gray.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	06/25/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss tax topics to cover on status update call, as of 06/25/24, with Ropes & Gray.	0.1	\$ 1,368	\$ 136.80
Adam Murphy	06/25/24	(0.1) Call with E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray) and A. Fagan and A. Murphy (KPMG) to discuss status update, as of 06/25/24, on subsidiary liquidations, status update on rescission of entity classification elections or filing of changes in classification for creditor acquisition structure.	0.1	\$ 1,177	\$ 117.70

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Ashley Fagan	06/25/24	(0.1) Call with E. Behl-Remijan, L. Malach, and C. Shim (Ropes & Gray) and A. Fagan and A. Murphy (KPMG) to discuss status update, as of 06/25/24, on subsidiary liquidations, status update on rescission of entity classification elections or filing of changes in classification for creditor acquisition structure.	0.1	\$ 1,156	\$ 115.60
Adam Murphy	06/25/24	(0.1) Email correspondence with D. Helenbrook (KPMG) regarding summary of status update call with Ropes & Gray regarding status update on Shoes for Crews subsidiary liquidations, status update on rescission of entity classification elections improperly filed or filing of changes in classification for Shoes for Crews entities to facilitate creditor acquisition structure for Shoes for Crews in bankruptcy.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/25/24	(0.2) Email correspondence with C. Barry and D. Helenbrook (KPMG), E. Behl-Remijan, C. Shim, and L. Malach (Ropes & Gray), G. Silber, M. Warren, L. Henrikson, and P. Montoni (Paul Hastings), and J. Sweet and T. Fesenmyer (all King and Spalding) regarding Irish tax considerations with respect to Shoes for Crews (Europe) Limited debt for acquisition structure.	0.2	\$ 1,177	\$ 235.40
Cillein Barry	06/25/24	Partner review, as of 06/25/24, of Irish tax advice summary email prepared by manager, concurrently revising same. Benefit to SFC is confirmation of Irish tax treatment for SFC Ireland and in particular in ensuring that a taxable debt release did not arise in Ireland for SFC Ireland. Standard practice is for partner to review.	0.8	\$ 1,195	\$ 956.00
Robert Kearns	06/25/24	Prepare draft email of Irish tax advice. Benefit to SFC is confirmation of Irish tax treatment for SFC Ireland and in particular in ensuring that a taxable debt release did not arise in Ireland for SFC Ireland.	1.6	\$ 545	\$ 872.00
Adam Murphy	06/27/24	(0.3) Read, as of 06/27/24, the updated creditor acquisition structure deck for acquisition of Shoes for Crews in bankruptcy to provide tax comments to Ropes & Gray.	0.3	\$ 1,177	\$ 353.10
Adam Murphy	06/27/24	(0.3) Review, as of 06/27/24, Forms 8832 prepared by H. Lynn (Shoes for Crews).	0.3	\$ 1,177	\$ 353.10
Cillein Barry	06/27/24	Partner review, as of 07/24/24, of legal documents to ensure that no Irish tax exposures would arise for SFC on entering into the agreements and that agreements are consistent with tax advice provided.	0.3	\$ 1,195	\$ 358.50

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/27/24	(0.4) Email correspondence with E. Wheeler, E. Behl-Remijan, C. Shim, L. Malach, N. Ethridge, and H. Baker (Ropes & Gray), G. Armstrong (McCann Fitzgerald), and D. Helenbrook, C. Barry, and A. Fagan (KPMG) regarding review of updated creditor acquisition structure deck for acquisition of Shoes for Crews in bankruptcy, confirmation of anticipated tax consequences to seller.	0.4	\$ 1,177	\$ 470.80
Robert Kearns	06/27/24	Manager review, as of 06/27/24, of legal documents to ensure that no Irish tax exposures would arise for SFC on entering into the agreements and that agreements are consistent with tax advice provided.	0.4	\$ 545	\$ 218.00
Adam Murphy	06/27/24	(0.5) Email correspondence with H. Lynn, C. Sim, S. Cox, and K. Carter (Shoes for Crews), A. Fine, T. Fesenmyer, A. Ketner, and T. Monzon (King & Spalding), M. Warren, and L. Henrickson (Paul Hastings), and D. Helenbrook and C. Whitcomb (KPMG) regarding review of and revisions to Forms 8832 to file entity classification elections.	0.5	\$ 1,177	\$ 588.50
Adam Murphy	06/28/24	(0.1) Email correspondence from G. Armstrong (McCann Fitzgerald) regarding revised share sale agreement, amendments to same, outstanding issues, as of 06/28/24, to be resolved pertaining to Shoes for Crews (Europe) Limited.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/28/24	(0.1) Email correspondence from H. Lynn (Shoes for Crews) and E. Sauro (Spiegel Sohmer) regarding whether Quebec Annual declaration is required since Shoes for Crews Canada liquidated for tax purposes.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/28/24	(0.1) Email correspondence from K. Richter (Think BRG) regarding whether resolution of outstanding information requests, as of 06/28/24, for purposes of section 165(g)(3) historical gross receipts analysis is necessary prior to closing.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/28/24	(0.1) Email correspondence from L. Malach (Ropes & Gray) and D. Helenbrook (KPMG) regarding completion of subsidiary liquidations, legal documentation effectuating same.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	06/28/24	(0.2) Email correspondence with E. Wheeler (Ropes & Gray) and D. Helenbrook (KPMG) regarding status, as of 06/28/24, of outstanding information requests for purposes of section 165(g)(3) historical gross receipts analysis.	0.2	\$ 1,177	\$ 235.40

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/28/24	(0.4) Read, as of 06/28/24, legal documentation effectuation subsidiary liquidations to confirm proper timing and implementation of steps.	0.4	\$ 1,177	\$ 470.80
Austin McDowell	07/16/24	(0.4) Call with H. Lynn (SFC) and A. McDowell (KPMG) on the June Tax Accrual.	0.4	\$ 1,071	\$ 428.40
Adam Murphy	07/19/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss income tax returns to be filed by SFC Global, LLC, SFC Acquisition Co., LLC, and SFC Acquisition Holdings, LLC.	0.1	\$ 1,177	\$ 117.70
David Helenbrook	07/19/24	(0.1) Call with D. Helenbrook and A. Murphy (KPMG) to discuss income tax returns to be filed by SFC Global, LLC, SFC Acquisition Co., LLC, and SFC Acquisition Holdings, LLC.	0.1	\$ 1,368	\$ 136.80
Adam Murphy	07/19/24	(0.2) Email communication with H. Lynn (Shoes for Crews) and D. Helenbrook (KPMG) regarding income tax returns to be filed by SFC Global, LLC, SFC Acquisition Co., LLC, and SFC Acquisition Holdings, LLC.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	07/19/24	(0.2) Email communication with H. Lynn (Shoes for Crews) and D. Helenbrook and V. Laddha (KPMG) regarding whether Shoes for Crews North America, LLC, properly registered for state sales / payroll tax filings.	0.2	\$ 1,177	\$ 235.40
Austin McDowell	07/19/24	(1.4) Prepare June Monthly tax accrual for use in the pre-transaction financial statements.	1.4	\$ 1,071	\$ 1,499.40
Austin McDowell	07/22/24	(0.8) Complete June Tax Accrual workbook for use in 06/30/2024 Never Slip Topco, Inc. financial statements.	0.8	\$ 1,071	\$ 856.80
Adam Murphy	08/08/24	(0.2) Email communication with K. Richter and D. Spears (Think BRG), C. Sim (Shoes for Crews), and D. Helenbrook (KPMG) regarding status, as of 08/08/24, of communications with certain parties about historical gross receipts for purposes of substantiating character of worthless stock loss.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	08/08/24	(0.3) Email communication with E. Wheeler, E. Behl-Remijan, Z. Parmar, C. Shim, and L. Malach (Ropes & Gray) and D. Helenbrook, A. Fagan, and K. Bocox (KPMG) regarding whether LLC conversion of SHO Holding I Corp. has occurred, expected timing of same for purposes of securing worthless stock deduction in tax year of asset sale.	0.3	\$ 1,177	\$ 353.10

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	08/12/24	(0.2) E-mail correspondence with D. Helenbrook and A. McDowell (KPMG) regarding preparation of power of attorney for purpose of submitting requests to Internal Revenue Service for historical tax return transcripts.	0.2	\$ 1,177	\$ 235.40
Adam Murphy	08/12/24	(0.3) Call with H. Lynn (Shoes for Crews) and D. Helenbrook, A. Murphy, and A. McDowell (KPMG) to discuss submission of requests to Internal Revenue Service for historical tax return transcripts for purpose of section 165(g)(3) gross receipts analysis, preparation of power of attorney for same.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	08/12/24	(0.3) Call with H. Lynn (Shoes for Crews) and D. Helenbrook, A. Murphy, and A. McDowell (KPMG) to discuss submission of requests to Internal Revenue Service for historical tax return transcripts for purpose of section 165(g)(3) gross receipts analysis, preparation of power of attorney for same.	0.3	\$ 1,368	\$ 410.40
Adam Murphy	08/13/24	(0.1) Discussion with A. McDowell and A. Murphy (KPMG) regarding preparation of requests to Internal Revenue Service for historical tax return transcripts to support the ordinary character of worthless stock loss with respect to SHO Holding I Corp..	0.1	\$ 1,177	\$ 117.70
Adam Murphy	08/13/24	(0.1) Email correspondence with D. Neves-Cox, J. Donatello, and D. Helenbrook (KPMG) re: scheduling call to discuss preparation of requests to Internal Revenue Service for historical tax return transcripts to support the ordinary character of worthless stock loss with respect to SHO Holding I Corp.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	08/13/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss preparation of requests to Internal Revenue Service for historical tax return transcripts to support the ordinary character of worthless stock loss with respect to SHO Holding I Corp., preparation of power of attorney for same.	0.3	\$ 1,177	\$ 353.10
David Helenbrook	08/13/24	(0.3) Call with D. Helenbrook and A. Murphy (KPMG) to discuss preparation of requests to Internal Revenue Service for historical tax return transcripts to support the ordinary character of worthless stock loss with respect to SHO Holding I Corp., preparation of power of attorney for same.	0.3	\$ 1,368	\$ 410.40
Dylan Neves-Cox	08/14/24	WNT Manager (specialist) review, as of 08/14/24, of list of entities sent by A. Murphy (KPMG) and follow up email communication regarding scope of work.	0.3	\$ 986	\$ 295.80

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	08/14/24	(0.4) Call with D. Helenbrook, A. Murphy and D. Neves-Cox (KPMG) to discuss preparation of requests to the Internal Revenue Service for historical tax return transcripts for purposes of substantiating the character of the worthless stock loss with respect to	0.4	\$ 1,177	\$ 470.80
David Helenbrook	08/14/24	(0.4) Call with D. Helenbrook, A. Murphy and D. Neves-Cox (KPMG) to discuss preparation of requests to the Internal Revenue Service for historical tax return transcripts for purposes of substantiating the character of the worthless stock loss with respect to	0.4	\$ 1,368	\$ 547.20
Dylan Neves-Cox	08/14/24	(0.4) Call with D. Helenbrook, A. Murphy and D. Neves-Cox (KPMG) to discuss preparation of requests to the Internal Revenue Service for historical tax return transcripts for purposes of substantiating the character of the worthless stock loss with respect to SHO I Holding Corp.	0.4	\$ 986	\$ 394.40
Adam Murphy	08/14/24	(0.6) Email correspondence with D. Neves-Cox, J. Donatello, and D. Helenbrook (KPMG) regarding information required to prepare powers of attorney and to submit requests to the Internal Revenue Service for historical tax return transcripts for purposes of substantiating the character of the worthless stock loss with respect to SHO I Holding Corp.	0.6	\$ 1,177	\$ 706.20
Dylan Neves-Cox	08/15/24	(0.1) Follow up email communication with A. Murphy (KPMG) regarding correct address for Trends-Mates Shoes Inc.	0.1	\$ 986	\$ 98.60
Adam Murphy	08/15/24	(0.4) Email correspondence with C. Sim and H. Lynn (Shoes for Crews) and D. Helenbrook (KPMG) regarding draft Forms 2848 (power of attorney) for execution by C. Sim (Shoes for Crews) to submit requests to the Internal Revenue Service for historical tax returns for purposes of substantiating the ordinary character of the worthless stock loss with respect to SHO Holding I Corp. under section 165(g)(3).	0.4	\$ 1,177	\$ 470.80
Dylan Neves-Cox	08/15/24	(0.5) Drafting Forms 2848, Power of Attorney and Declaration of Representative, for: New Slip Topco Inc, SFC Canada Inc, SFC Holdings Inc, SFC Holdings LLC, SHO Holding I Corp, Shoes for Crews Canada Ltd, Shoes for Crews Inc., and Trends-Mates Shoes Inc.	0.5	\$ 986	\$ 493.00

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	08/15/24	(0.6) Email correspondence with D. Neves-Cox, J. Donatello, and D. Helenbrook (KPMG) regarding draft Forms 2848 (power of attorney) to submit requests to the Internal Revenue Service for historical tax returns for purposes of substantiating the ordinary character of the worthless stock loss with respect to SHO Holding I Corp. under section 165(g)(3), entity federal employer identification numbers, addresses, formation dates, jurisdictions of incorporation, and other information required for completion of Forms 2848.	0.6	\$ 1,177	\$ 706.20
Adam Murphy	08/16/24	(0.1) Email correspondence with D. Helenbrook (KPMG) regarding preparation of fee estimate for 8/23 – 9/13 for purposes of Shoes for Crews bankruptcy fee application.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	08/16/24	(0.1) Email correspondence with D. Neves-Cox, J. Donatello, and D. Helenbrook (KPMG) regarding fee estimate for submission of requests to Internal Revenue Service for historical tax returns for purposes of substantiating ordinary character of worthless stock loss with respect to SHO Holding I Corp. under section 165(g)(3) during 8/23 – 9/13 for purposes of Shoes for Crews bankruptcy fee application.	0.1	\$ 1,177	\$ 117.70
Adam Murphy	08/16/24	(0.1) Email correspondence with H. Lynn (Shoes for Crews) regarding whether C. Sim (Shoes for Crews) executed and returned Forms 2848 (power of attorney) for submission of requests to Internal Revenue Service for historical tax returns for purposes of substantiating ordinary character of worthless stock loss with respect to SHO Holding I Corp. under section 165(g)(3).	0.1	\$ 1,177	\$ 117.70
Adam Murphy	08/16/24	(0.2) Email correspondence with D. Neves-Cox, J. Donatello, and D. Helenbrook (KPMG) regarding approach for submission of requests to Internal Revenue Service for historical tax returns for purposes of substantiating ordinary character of worthless stock loss with respect to SHO Holding I Corp. under section 165(g)(3).	0.2	\$ 1,177	\$ 235.40

EXHIBIT C2

Never Slip Holdings, Inc., et al.,
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Dylan Neves-Cox	08/16/24	Email communication with A. Murphy (KPMG) and team regarding draft budget for requests to the Internal Revenue Service for historical tax return transcripts for purposes of substantiating the character of the worthless stock loss.	0.3	\$ 986	\$ 295.80
Total Tax Consulting Services			<u><u>236.7</u></u>		<u><u>\$ 241,250.70</u></u>

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Retention Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	04/02/24	2.5 Drafted Declaration / Proposed Order for SFC.	2.5	\$ 297	\$ 742.50
Ana Simunovic	04/04/24	2.1 Continued, as of 04/04/23, to draft Declaration / Proposed Order for SFC.	2.1	\$ 297	\$ 623.70
Ana Simunovic	04/09/24	Prepared the chart with a complete list of all payments made by Never Slip Topco to KPMG in the 90 days prior to bankruptcy, emails to DASC and call with W. Shaffer re the same.	0.8	\$ 297	\$ 237.60
Wendy Shaffer	04/09/24	0.1 Drafted email to M. Mark L. Desgrosseilliers (Chipman Brown Cicero & Cole, LLP) to request Parties in Interest List for Never Slip.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	04/10/24	0.5 Performed Associate Director review, as of 04/10/24, of initial drafts of SFC Declaration and proposed Order prepared by A. Simunovic (KPMG) and concurrently drafted review comments.	0.5	\$ 404	\$ 202.00
Wendy Shaffer	04/11/24	0.9 Continued, as of 04/11/24, to prepare SFC Declaration and Proposed Order based on data provided to date by engagement team.	0.9	\$ 404	\$ 363.60
Wendy Shaffer	04/11/24	0.3 Prepared disclosure email to send to KPMG SFC engagement teams as per Retention requirements.	0.3	\$ 404	\$ 121.20
Ana Simunovic	04/12/24	Updated, as of 04/12/24, the fee table in the Declaration to include fee range per level.	0.2	\$ 297	\$ 59.40
Ana Simunovic	05/01/24	(0.9) Prepared Schedules 1 & 2 to accompany KPMG Declaration in SFC bankruptcy matter.	0.9	\$ 297	\$ 267.30
Wendy Shaffer	05/01/24	0.4 Continued, as of 05/01/24, to draft SFC Declaration and proposed Order per direction from D. Helenbrook (KPMG).	0.4	\$ 404	\$ 161.60
Wendy Shaffer	05/01/24	0.2 Call with D. Helenbrook (KPMG) regarding go forward related to preparing 327 Retention documents in SF matter.	0.2	\$ 404	\$ 80.80
Wendy Shaffer	05/01/24	0.2 Review, as of 05/01/24, of status of current retention documented and communication with J. Roberts KPMG OGC and D. Helenbrook (KPMG) regarding same.	0.2	\$ 404	\$ 80.80
Wendy Shaffer	05/01/24	0.1 Drafted email to D. Helenbrook and A. Fagan (KPMG) to provide latest drafts of Declaration and Proposed Order for SFC for review/comment.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/01/24	0.1 Drafted email to provide SFC data to A. Simunovic (KPMG) and request completion of Schedules 172 in SFC matter.	0.1	\$ 404	\$ 40.40

Never Slip Holdings, Inc., et al.,
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 Retention Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/02/24	Updates to SFC Declaration based on review comments received from D. Helenbrook (KPMG) (0.2) and follow-up email communication related to additional revisions related to same (0.1); Email communication with Ropes & Gray to requested updated PII list for SFC to finalize schedules (0.1).	0.4	\$ 404	\$ 161.60
Adam Murphy	05/02/24	(0.2) Draft email communication to D. Helenbrook and W. Shaffer (KPMG) and M. Desgrosseilliers (Chipman Brown) regarding review of KPMG bankruptcy retention application, parties in interest.	0.2	#####	\$ 235.40
Wendy Shaffer	05/03/24	0.8 Updates, as of 05/03/24, to SFC Declaration and Proposed order based on draft Retention Application provided by Ropes & Gray as well as additional data provided by J. Roberts (KPMG OGC) and Y. Kukoyi (KPMG).	0.8	\$ 404	\$ 323.20
Wendy Shaffer	05/07/24	Updated, as of 05/07/24, the SFC Declaration and proposed order with regards to data received from A. Fagan (KPMG) as of 5/8/24 (0.4) and drafted email to request clarification related to data provided for inclusion in SFC Declaration (0.1).	0.5	\$ 404	\$ 202.00
Wendy Shaffer	05/07/24	0.1 Call with A. Fagan (KPMG) to discuss outstanding questions related to services to be included in SFC Declaration.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/07/24	0.1 Drafted email to E. Dalmanieras (Foley Hoag) to provide latest drafts of SFC Declaration and proposed order for review/comment.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/08/24	Review and concurrently update Never Slip Topco Declaration /Proposed order based on comments received from E. Dalmanieras (Foley Hoag) (0.6) and drafted email to J. Roberts (KPMG) regarding outstanding items related to same (0.1).	0.7	\$ 404	\$ 282.80
Wendy Shaffer	05/08/24	0.1 Drafted email to D. Helenbrook and A. Fagan (KPMG) to request additional information requested by Foley Hoag.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/08/24	0.1 Drafted email to E. Dalmanieras (Foley) to provide updates related to KPMG EL in SFC matter.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/09/24	0.4 Call with J. Roberts (OGC) to review/update KPMG Declaration and Proposed Order with regards to comments received from E. Dalmanieras (Foley Hoag) and determine outstanding items required for finalization of same.	0.4	\$ 404	\$ 161.60

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Retention Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/09/24	0.1 Call with D. Helenbrook (KPMG) regarding updates related to SFC and discuss outstanding data required to complete Declaration and Proposed Order.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/09/24	0.1 Drafted email to D. Helenbrook (KPMG) to request outstanding data required to finalize SFC Declaration.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/09/24	0.1 Drafted email to J. Roberts (KPMG) regarding approach to revise SFC retention documents.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/09/24	0.1 Review, as of 05/09/24, and concurrently respond to email from T. Ptucha (Ropes & Gray) regarding status and next steps related to KPMG Retention documents in SFC matter.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/13/24	0.1 Drafted email to A. Fagan (KPMG) to request additional information related to tax compliance services to be included in SFC Declaration.	0.1	\$ 404	\$ 40.40
Ana Simunovic	05/14/24	Updated, as of 05/14/24, the Declaration for SFC to include new engagement letter and related addendum.	1.9	\$ 297	\$ 564.30
Wendy Shaffer	05/15/24	Performed additional updates to SFC Declaration based on data provided by A. Fagan and D. Helenbrook (KPMG), concurrently finalizing (0.8) and Drafted email to provide copy of same to T. Ptucha (Ropes & Gray) for review and comment (0.1).	0.9	\$ 404	\$ 363.60
Wendy Shaffer	05/15/24	0.1 Call with E. Dalmanieras (Foley Hoag) to discuss outstanding items related to SFC Declaration.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/16/24	2.1 Review, as of 05/16/24, of several drafts of retention documents and related exhibits provided by T. Ptucha (Ropes & Gray) including detailed email communication throughout the day (as needed) regarding updates required to same with T. Ptucha (Ropes & Gray), R. Brown (Ropes & Gray) and J. Roberts (KPMG Office of General Counsel).	2.1	\$ 404	\$ 848.40
Wendy Shaffer	05/21/24	0.1 Communication with R. Brown (Ropes & Gray) regarding status of filing of KPMG's Retention Application in SFC bankruptcy matter.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	05/22/24	0.1 Drafted email to provide copy of filed retention application to D. Helenbrook and A. Fagan (KPMG) along with related objection deadline.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	06/13/24	Review of additional updates to SFC Retention Order sent by T. Ptucha (R&G) based on request from US Trustee and additional information provided by KPMG as of 6/12/24 (0.2) and communication with J. Roberts (KPMG Office of General Counsel) related to same (0.1).	0.3	\$ 404	\$ 121.20

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Retention Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	06/20/24	Call with D. Helenbrook, J. Roberts (KPMG) and D. Euripides (Foley) to discuss unpaid fees as of the Petition Date	0.5	\$ 297	\$ 148.50
Wendy Shaffer	07/25/24	0.1 Drafted email to D. Helenbrook (KPMG) to confirm amount to be waived by KPMG and related change to retainer balance prior to confirming with Debtors counsel.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	07/26/24	0.1 Review of draft Supplemental Declaration for SFC sent by T. Ptucha (Ropes & Gray) and communication with J. Roberts (OGC) related to same.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	07/30/24	Review updated language in SFC Supplemental Declaration sent by E. Dalmanieras (Foley Hoag) (0.1) and drafted response to questions/comments related to same (0.1).	0.2	\$ 404	\$ 80.80
Wendy Shaffer	07/30/24	0.1 Additional communication via email with J. Roberts (KPMG OGC), D. Helenbrook (KPMG Partner) and E. Dalmanieras (Foley Hoag) regarding added update to Supplemental Declaration and requested final review/approval of same	0.1	\$ 404	\$ 40.40
Wendy Shaffer	07/30/24	0.1 Drafted email to D. Helenbrook (KPMG) to request review/approval of updates to KPMG Supplemental Declaration sent by Foley Hoag.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	07/30/24	0.1 Drafted email to T. Ptucha (Ropes & Gray) to provide KPMG Supplemental Declaration for filing and service.	0.1	\$ 404	\$ 40.40
Wendy Shaffer	07/31/24	0.1 Drafted email to D. Helenbrook (KPMG) to provide copy and confirmation of filing related to KPMG Supplemental Declaration in SFC matter.	0.1	\$ 404	\$ 40.40
Total Retention Services			20.0		\$ 7,282.30

EXHIBIT C4

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Fee Application Preparation Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	05/30/24	2.4 Began to prepare exhibit C1 for inclusion in Never Slip 1st monthly fee application.	2.4	\$ 255	\$ 612.00
Mila Orobia	05/31/24	1.0 Continue, from earlier on 05/31/24, to prepare exhibit C1 for inclusion in Never Slip 1st monthly fee application.	1.0	\$ 255	\$ 255.00
Wendy Shaffer	06/05/24	Created bankruptcy timekeeping email (0.1) and related Excel timekeeping template to provide to KPMG Ireland team to facilitate billing of international tax services in monthly fee applications (0.1).	0.2	\$ 404	\$ 80.80
Wendy Shaffer	06/05/24	0.1 Draft and send disclosure email to KPMG Ireland team in SFC bankruptcy matter per retention requirements.	0.1	\$ 404	\$ 40.40
Mila Orobia	06/05/24	0.1 Email communication to A. Murphy (KPMG) requesting confirmation related to the Never Slip exhibit where the time details for the Irish team will be included.	0.1	\$ 255	\$ 25.50
Mila Orobia	06/11/24	2.8 Continue, as of 6/11/24, to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and Final fee application.	2.8	\$ 255	\$ 714.00
Teresa Williams	06/11/24	1.9 Performed Conflict on Target for Never Slip at the request of the US Trustee as well as follow up emails regarding the same.	1.9	\$ 255	\$ 484.50
Mila Orobia	06/11/24	0.9 Continue, as of 6/11/24, to prepare exhibit C1 (Tax Compliance Services) for Never Slip 1st and Final fee application.	0.9	\$ 255	\$ 229.50
Teresa Williams	06/11/24	Began to prepare April / May fee application for Never Slip.	0.9	\$ 255	\$ 229.50
Wendy Shaffer	06/11/24	0.1 Drafted email to D. Helenbrook and A. Fagan (KPMG) regarding SFC estimate request from Berkley Research Group (debtor's financial advisor).	0.1	\$ 404	\$ 40.40
Teresa Williams	06/12/24	Continued, as of 06/12/24, to prepare April / May fee application for Never Slip.	0.4	\$ 255	\$ 102.00
Teresa Williams	06/13/24	Continued, as of 06/13/24, to prepare April / May fee application for Never Slip.	0.6	\$ 255	\$ 153.00
Mila Orobia	06/14/24	0.3 Email communication to Never Slip partners / managers to send bankruptcy Compensation Process/Timeline.	0.3	\$ 255	\$ 76.50
Teresa Williams	06/17/24	Continued, as of 06/17/24, to prepare Never Slip fee application for April through May 2024.	3.4	\$ 255	\$ 867.00
Teresa Williams	06/18/24	Continued, as of 06/18/24, to prepare Never Slip fee application for April through May 2024.	1.1	\$ 255	\$ 280.50

EXHIBIT C4

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Fee Application Preparation Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	06/27/24	3.0 Continue, from earlier on 6/27/24, to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application.	3.0	\$ 255	\$ 765.00
Mila Orobia	06/27/24	0.9 Continue, from earlier on 6/27/24, to prepare exhibit C1 (Tax Compliance Services) for Never Slip 1st and Final fee application.	0.9	\$ 255	\$ 229.50
Mila Orobia	06/27/24	0.1 Email communication to T. Williams (KPMG) requesting to review the additional time details to be included in Never Slip 1st and Final fee application.	0.1	\$ 255	\$ 25.50
Mila Orobia	07/09/24	0.1 Email communication to C. Barry (KPMG Ireland) to follow up on time details related to Never Slip MFE.	0.1	\$ 255	\$ 25.50
Teresa Williams	07/11/24	Continued, as of 07/11/24, to prepare fee application for the months of April and May 2024 on behalf of Never Slip	0.9	\$ 255	\$ 229.50
Mila Orobia	08/05/24	1.0 Began to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application.	1.0	\$ 255	\$ 255.00
Mila Orobia	08/05/24	0.8 Began to prepare exhibit C1 (Tax Compliance Services) (Tax Compliance Services) for Never Slip 1st and final fee application.	0.8	\$ 255	\$ 204.00
Mila Orobia	08/05/24	0.6 Update, as of 08/05/24, the presentation of exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application exhibit in advance of sending to C. Campbell (KPMG) for review.	0.6	\$ 255	\$ 153.00
Mila Orobia	08/05/24	0.2 Update, as of 08/05/24, the presentation of exhibit C1 (Tax Compliance Services) for Never Slip 1st and final fee application in advance of sending to C. Campbell (KPMG) for review.	0.2	\$ 255	\$ 51.00
Mila Orobia	08/07/24	0.8 Continue, as of 08/7/24, to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application.	0.8	\$ 255	\$ 204.00
Mila Orobia	08/07/24	0.7 Continue, as of 08/7/24, to prepare exhibit C1 (Tax Compliance Services) for Never Slip for 1st and final fee application.	0.7	\$ 255	\$ 178.50
Wendy Shaffer	08/07/24	0.2 Performed Associate Director review of exhibit C2 of SFC 1st monthly fee application.	0.2	\$ 404	\$ 80.80
Mila Orobia	08/07/24	0.1 Email communication to C. Campbell (KPMG) requesting to review Never Slip 1st and Final fee application exhibits.	0.1	\$ 255	\$ 25.50
Celeste Campbell	08/08/24	Follow up with A. Maher regarding retainer balance for her workstream in advance of departure from firm	0.2	\$ 361	\$ 72.20
Celeste Campbell	08/09/24	Begin manager review of 1st fee statement.	0.6	\$ 361	\$ 216.60

EXHIBIT C4

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Fee Application Preparation Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	08/12/24	1.9 Continue, as of 08/12/24, to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application.	1.9	\$ 255	\$ 484.50
Mila Orobia	08/12/24	0.3 Continue, as of 08/12/24, to prepare exhibit C1 (Tax Compliance Services) for Never Slip 1st and final fee application.	0.3	\$ 255	\$ 76.50
Ana Simunovic	08/13/24	2.3 Began preparing narrative for Never Slip.	2.3	\$ 297	\$ 683.10
Mila Orobia	08/13/24	1.4 Continue, as of 08/13/24, to prepare exhibit C2 (Tax Consulting Services) for Never Slip 1st and final fee application.	1.4	\$ 255	\$ 357.00
Mila Orobia	08/13/24	1.3 Continue, as of 08/13/24, to prepare exhibit C1 (Tax Compliance Services) for Never Slip 1st and final fee application.	1.3	\$ 255	\$ 331.50
Ana Simunovic	08/13/24	0.5 Began preparing declaration for Never Slip.	0.5	\$ 297	\$ 148.50
Ana Simunovic	08/13/24	0.5 Reconciled meetings provided by Irish team in order to update Exhibit C1.	0.5	\$ 297	\$ 148.50
Ana Simunovic	08/13/24	0.1 Drafted email to A. Murphy (KPMG) to inquire about the code to which Irish time should be charged.	0.1	\$ 297	\$ 29.70
Wendy Shaffer	08/14/24	0.2 Communication with Debtors counsel, C. Campbell and M. Orobia (KPMG) regarding next steps with regards to SFC case dismissal and preparation of 1st and final fee application.	0.2	\$ 404	\$ 80.80
Wendy Shaffer	08/14/24	0.1 Drafted email to KPMG member firm regarding case dismissal and related to requests to meet final fee application filing deadline.	0.1	\$ 404	\$ 40.40
Mila Orobia	08/14/24	0.1 Email communication to Never Slip partners/managers requesting for Description of services to be included in KPMG's 1st and Final Fee application.	0.1	\$ 255	\$ 25.50
Mila Orobia	08/15/24	1.1 Update, as of 08/14/24, exhibit C2 (Tax Consulting Services) with additional information, concurrently preparing same for Never Slip 1st and final fee application.	1.1	\$ 255	\$ 280.50
Mila Orobia	08/15/24	1.0 Update, as of 08/15/24, exhibit C1 (Tax Compliance Services) with additional information, concurrently preparing same for Never Slip 1st and final fee application.	1.0	\$ 255	\$ 255.00
Wendy Shaffer	08/15/24	0.8 Began to perform Associate Director review of initial draft of SFC Declaration and Proposed Order.	0.8	\$ 404	\$ 323.20
Wendy Shaffer	08/16/24	0.4 Continue (from previous day) to perform Associate Director review of initial draft of SFC Declaration and Proposed Order.	0.4	\$ 404	\$ 161.60

EXHIBIT C4

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Fee Application Preparation Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	08/16/24	0.1 Email communication to A. McDowell (KPMG) requesting for code/phase to charge KPMG Canada time for Never Slip 1st and final fee application.	0.1	\$ 255	\$ 25.50
Mila Orobia	08/16/24	0.1 Email communication to C. Campbell (KPMG) requesting to review KPMG Ireland time details relative to Never slip bankruptcy matter.	0.1	\$ 255	\$ 25.50
Celeste Campbell	08/13/24	Begin manager review of first and final fee statement as required in advance of filing, concurrently provide comments.	2.1	\$ 361	\$ 758.10
Celeste Campbell	08/14/24	Complete manager review of Exhibit C2 (through 5/31/24), as required in advance of filing, concurrently provide comments	2.2	\$ 361	\$ 794.20
Celeste Campbell	08/16/24	Perform manager review of KPMG Ireland time, concurrently provide comments	0.5	\$ 361	\$ 180.50
Celeste Campbell	08/13/24	Perform manager review of Exhibit A / Exhibit C1 as required in advance of filing, concurrently provide comments fee arrangements)	2.4	\$ 361	\$ 866.40
Adam Murphy	06/03/24	(0.1) Email correspondence with M. Orobia and D. Helenbrook (KPMG) regarding services to be provided to Shoes for Crews in connection with bankruptcy for bankruptcy fee exhibit applications.	0.1	\$ 1,177	\$ 117.70
Mila Orobia	08/19/24	Continue, as of 08/19/24, to prepare exhibit C2 (Tax Consulting Services) for the 1st and final fee application	1.5	\$ 255	\$ 382.50
Mila Orobia	08/19/24	Continue, as of 08/19/24, to prepare exhibit C1 (Tax Compliance Services) for the 1st and final fee application.	0.5	\$ 255	\$ 127.50
Mila Orobia	08/20/24	Continue, as of 08/20/24, to prepare exhibit C1 (Tax Compliance Services) for the 1st and final fee application.	0.3	\$ 255	\$ 76.50
Mila Orobia	08/20/24	Continue, as of 08/20/24, to prepare exhibit C2 (Tax Consulting Services) for the 1st and final fee application.	1.1	\$ 255	\$ 280.50
Mila Orobia	08/20/24	0.1 Email communication to C. Campbell (KPMG) requesting to review Never Slip 1st and Final fee application exhibits.	0.1	\$ 255	\$ 25.50
Mila Orobia	08/20/24	0.1 Email communication to Never Slip partner/managers requesting to review Never Slip 1st and final fee application exhibits.	0.1	\$ 255	\$ 25.50
Celeste Campbell	08/20/24	Perform manager review of incremental additions to fee statement exhibits (.9), Review Exhibit C5 (.4), update Exhibit A (.5), add additional explanatory footnotes (.6).	2.4	\$ 361	\$ 866.40

EXHIBIT C4

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Fee Application Preparation Services
 April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	08/21/24	Continue, as of 8/21/24, to prepare Never Slip Narrative.	1.0	\$ 255	\$ 255.00
Celeste Campbell	08/21/24	Perform manager review of finalized exhibits (.3), narrative (1.1) and certification (.1) as required in advance of submission to partner for approval.	1.5	\$ 361	\$ 541.50
Celeste Campbell	08/22/24	Perform manager review of final deliverable in advance of submission for filing.	0.2	\$ 361	\$ 72.20
Mila Orobia	08/22/24	Finalize narrative and exhibits, create deliverable package for submission to counsel	1.0	\$ 255	\$ 255.00
Total Fee Application Preparation Services			<u>55.6</u>		<u>\$ 16,008.50</u>

EXHIBIT C5

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
Canadian Tax Compliance Services
April 1, 2024 through September 13, 2024

Name	Date	Description	Hours	Amount
Kumarasamy Nirthanarajah	05/16/24	Senior Manager review, as of 05/16/24, of information provided by H. Lynn (SFC) for the preparation of the Canadian tax return.	1.0	
Saihaj Dadhra	05/17/24	Began preparation of Canadian Corporate tax return.	2.2	
Kumarasamy Nirthanarajah	05/17/24	Discussion with K. Nirthanarajah and S. Dadhra (KPMG) re the preparation of the Canadian tax return and the information provided by H. Lynn (SFC).	0.3	
Saihaj Dadhra	05/17/24	Discussion with K. Nirthanarajah and S. Dadhra (KPMG) re the preparation of the Canadian tax return and the information provided by H. Lynn (SFC).	0.3	
Saihaj Dadhra	05/21/24	Continue, as of 5/21/24, preparation of Canadian Corporate tax return.	3.5	
Kumarasamy Nirthanarajah	05/23/24	Senior Manager review, as of 05/23/24, of Canadian tax return, concurrently update, send additional information request for open items.	2.5	
Saihaj Dadhra	05/24/24	Update Canadian Corporate tax return based on senior manager review.	0.2	
Saihaj Dadhra	06/04/24	Revising, as of 06/04/24, tax return for the updates based on discussions with K Nirthanarajah (KPMG).	1.5	
Saihaj Dadhra	06/04/24	Discussion and review with S. Dadhra and K Nirthanarajah (KPMG) regarding the additional information and discuss the changes to be made to the Canadian Corporate tax return.	0.8	
Kumarasamy Nirthanarajah	06/04/24	Senior Manager 2nd review, as of 06/04/24, of Canadian Corporate tax return, concurrently update return with additional information provided by H. Lynn (SFC).	0.8	
Saihaj Dadhra	06/06/24	Finalize the Canadian Corporate tax return for final approval.	0.3	
Pamela Zabarylo	06/10/24	Partner review, as of 06/10/24, of the Canadian Corporate tax return in order to provide final approval	0.8	
Total Canadian Tax Compliance Services			14.2	\$ 5,450.78 ¹

¹ As per the Engagement Letter, dated February 28, 2024, included in the KPMG Retention Application [D.I.238], KPMG and the Debtors agreed to a fixed fee of \$7,500 CAD for Canadian Tax Compliance Services. KPMG prepared and filed the Canadian Corporate Income Tax Return and is requesting the agreed upon fee. The tax return was filed on June 26, 2024 and the corresponding exchange rate of \$0.7320 was used for the agreed upon \$7,500 CAD fee.

EXHIBIT D

Never Slip Holdings, Inc., et al.,
Case No. 24-10663
 Summary of Out of Pocket Expenses
 April 1, 2024 through September 13, 2024

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

Never Slip Holdings, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-10663 (LSS)

(Jointly Administered)

Obj. Deadline: September 6, 2024, at 4:00 p.m. (ET)

Hearing Date: September 13, 2024 at 2:00 p.m. (ET)

**NOTICE OF FIRST AND FINAL FEE APPLICATION OF KPMG LLP PROVIDING
TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS
REQUESTING FINAL ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
APRIL 1, 2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

PLEASE TAKE NOTICE that on August 22, 2024, the above captioned debtor and debtors in possession (the “Debtors”) by and through their undersigned counsel, filed with the United States Bankruptcy Court for the District of Delaware (the “Court”) the *First and Final Fee Application of KPMG LLP Providing Tax Compliance and Tax Consulting Services to the Debtors Requesting Final Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period April 1, 2024 Through and Including September 13, 2024* (the “Application”), a copy of which is being served on you with this notice.

PLEASE TAKE FURTHER NOTICE that, objections, if any, to the entry of an order approving the Application, must be filed on or before **September 6, 2024 at 4:00 p.m. (ET)** (the “Objection Deadline”) with the Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that at the same time, you must serve a copy of the response on the following parties (collectively, the “Notice Parties”) so as to be received on or before the Objection Deadline:

- (i) The Applicant, KPMG LLP, 550 South Hope Street, Suite 1500, Los Angeles, CA 90071-2629 (Attn: Mila Orobia, email: morobia@kpmg.com);
- (ii) co-counsel to the Debtors, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, NY 10036 (Attn: Gregg M. Galardi and Cristine Pirro Schwarzman, email:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Never Slip Holdings, Inc. (5010); Never Slip TopCo, Inc. (8956); SHO Holding I Corporation (7699); SHO Holding II Corporation (7738); Shoes For Crews, Inc. (9679); SFC Holdings, Inc. (8908); SFC Holdings, LLC (2357); Shoes for Crews, LLC (2362); SRS/MKS, L.L.C. (7003); Shoes for Crews Canada, Ltd. (0085); SFC Canada, Inc. (1314); and Sunrise Enterprises, LLC (4516). The Debtors’ service address is 5000 T-Rex Avenue, Suite 100, Boca Raton, FL 33431.

gregg.galardi@ropesgray.com and cristine.schwarzman@ropesgray.com) and Chipman Brown Cicero & Cole, LLP, Hercules Plaza, 1313 N. Market Street, Suite 5400, Wilmington, DE 19801 (Attn: Mark L. Desgrosseilliers, email: desgross@chipmanbrown.com);

- (iii) counsel to Antares Capital LP, as administrative agent, under the Debtors' First Lien Credit Agreement and the Debtors' Sidecar Credit Agreement, Paul Hastings LLP (Attn: Lindsey Henrikson and Matthew Warren, email: lindseyhenrikson@paulhastings.com and mattwarren@paulhastings.com) and Young Conaway Stargatt & Taylor, LLP (Attn: Kara Hammond Coyle, email: kcoyle@ycst.com);
- (iv) counsel to Ares Capital Corporation, as administrative agent, under the Debtors' Second Lien Credit Agreement, Proskauer Rose LLP (Attn: David M. Hillman and Justin Breen, email: DHillman@proskauer.com and JBreen@proskauer.com); and
- (v) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Linda Casey and Fang Bu, email: Linda.Casey@usdoj.gov and Fang.Bu@usdoj.gov).

PLEASE TAKE FURTHER NOTICE that a hearing on the Application will be held on **September 13, 2024 at 2:00 p.m. (ET)** before the Honorable Laurie Selber Silverstein, in the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 6th Floor, Courtroom 2, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED, SERVED, AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: August 22, 2024
Wilmington, Delaware

CHIPMAN BROWN CICERO & COLE, LLP

/s/ Mark L. Desgrosseilliers

Mark L. Desgrosseilliers (No. 4083)
Hercules Plaza
1313 North Market Street, Suite 5400
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-and-

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-and-

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Counsel to the Debtors and Debtors in Possession