

**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)

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

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

**COMBINED FOURTH MONTHLY AND FINAL FEE
APPLICATION OF ROPES & GRAY LLP AS ATTORNEYS
FOR THE DEBTORS AND DEBTORS IN POSSESSION FOR
THE MONTHLY PERIOD FROM JULY 1, 2024 THROUGH AND
INCLUDING SEPTEMBER 13, 2024 AND FOR THE FINAL PERIOD
FROM APRIL 1, 2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

Name of Applicant:	Ropes & Gray LLP
Authorized to provide professional services to:	Never Slip Holdings, Inc. and its two subsidiaries that are debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “ <u>Debtors</u> ”)
Date of Retention:	April 1, 2024 by Order entered on May 5, 2024 [Docket No. 162]
Time Period Covered by Application:	July 1, 2024 – September 13, 2024 (monthly) April 1, 2024 through September 13, 2024 (final)
Amount of total compensation sought as actual, reasonable, and necessary:	\$152,081.50 (monthly) \$3,367,257.50 ² (final)

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.

² This figure includes an estimate of \$75,000.00 for compensation for services rendered and expenses incurred after August 22, 2024. Ropes & Gray will file a statement supplementing this Fee Application pursuant to the terms

Amount of expense reimbursement sought as actual, reasonable, and necessary:	\$11,625.09 (monthly) \$28,723.81 (final)
Total Compensation approved by interim order to date:	\$0.00
Total Expenses approved by interim order to date:	\$0.00
Total Allowed Compensation paid to date:	\$2,512,140.80
Total Allowed Expenses paid to date:	\$22,180.93
Blended Rate in this application for all timekeepers:	\$1,188.14 (monthly) \$1,218.30 (final)
Blended Rate in this application for all attorneys:	\$1,338.65 (monthly) \$1,269.28 (final)

This is a(n): x monthly x final application.

The time expended in connection with the preparation of this fee application was approximately 15.80 hours, with an approximate fee amount of \$11,071.50.

of the Order Granting the Debtors' Motion for Entry of an Order (I) Establishing Procedures for Payment of Final Fee Applications and (II) Granting Related Relief ("Final Fee Procedures Order") [Docket No. 369].

SUMMARY OF PRIOR MONTHLY FEE APPLICATIONS

Date Filed [Docket No.]	Period Covered	CNO Filed [Docket No.]	Requested		Approved and/or Paid		Holdback Amounts
			Fees	Expenses	Fees	Expenses	
05/16/2024 [Docket No. 223]	04/01/2024 – 04/30/2024	06/12/2024 [Docket No. 288]	\$1,344,802.00	\$6,182.21	\$1,074,826.40	\$6,182.21	\$268,706.60
06/20/2024 [Docket No. 296]	05/01/2024 – 05/31/2024	07/12/2024 [Docket No. 328]	\$803,541.00	\$15,360.06	\$640,432.80	\$11,750.31	\$160,108.20
07/22/2024 [Docket No. 337]	06/01/2024 – 06/30/2024	08/13/2024 [Docket No. 370]	\$1,003,967.50	\$4,248.41	\$796,881.60	\$4,248.41	\$199,220.40
TOTALS:			\$3,152,310.50	\$25,790.68	\$2,512,140.80	\$22,180.93	\$628,035.20

**COMPENSATION BY INDIVIDUAL FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024¹**

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Gregg Galardi	Partner, Business Restructuring Admitted in DE (1991) Admitted in NY (2007) Admitted in DC (2007) Admitted in CO (2023)	\$1,930.00	27.80	\$53,654.00
Cristine Pirro Schwarzman	Partner, Business Restructuring Admitted in NY (2011)	\$1,740.00	0.30	\$522.00
Eric Behl-Remijan	Partner, Tax Admitted in NY (2012)	\$1,720.00	0.90	\$1,548.00
Ellen Wheeler	Counsel, Corporate Admitted in NY (2013)	\$1,520.00	3.10	\$4,712.00
Conor McNamara	Associate, Business Restructuring Admitted in IL (2018)	\$1,410.00	22.50	\$31,725.00
Zahra Parmar	Associate, Corporate Admitted in CAN (2018)	\$1,220.00	6.10	\$7,442.00
Christine Joh	Associate, Business Restructuring Admitted in NY (2020)	\$1,120.00	4.20	\$4,704.00
Nyle Hussain	Associate, Business Restructuring Admitted in NY (2022)	\$970.00	8.20	\$7,954.00
Logan Malach	Associate, Employment Admitted in CA (2022)	\$970.00	0.50	\$485.00
Jake Price	Associate, Corporate Admitted in NY (2023)	\$970.00	1.60	\$1,552.00
Natasha Harris	Associate, Corporate Admitted in NY (2023)	\$830.00	4.10	\$3,403.00
Tessa Ptucha	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	15.30	\$12,699.00
Margaret-Ann Toms	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	7.40	\$6,142.00
Nova Alindogan	Business Restructuring Paralegal Specialist	\$615.00	24.30	\$14,944.50
Jacob Kalina	Corporate Program Paralegal	\$350.00	1.70	\$595.00
TOTAL			128.00	\$152,081.50
Blended Hourly Rate for All Timekeepers				\$1,188.14
Blended Hourly Rate for Attorneys				\$1,338.65

¹ Ropes & Gray will also be seeking court approval for fees and expenses incurred in connection with services for the period from August 22, 2024 through September 13, 2024 (the “Final Fee Hearing”) in an amount that is not expected to exceed \$75,000. To that end, on or before two business days prior the Final Fee Hearing, Ropes & Gray will file a supplement to this Fee Application.

COMPENSATION BY INDIVIDUAL FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Gregg Galardi	Partner, Business Restructuring Admitted in DE (1991) Admitted in NY (2007) Admitted in DC (2007) Admitted in CO (2023)	\$1,930.00	198.20	\$369,884.50
Jonathan P. Gill	Partner, Corporate Admitted in NY (2000)	\$1,800.00	1.90	\$3,420.00
Jordan Altman	Partner, IP Admitted in NY (2005)	\$1,800.00	2.60	\$4,680.00
Cristine Pirro Schwarzman	Partner, Business Restructuring Admitted in NY (2011)	\$1,740.00	159.10	\$273,354.00
Eric Behl-Remijan	Partner, Tax Admitted in NY (2012)	\$1,720.00	42.00	\$72,240.00
Danna R. Kivell	Partner, Employment Admitted in NY (2010)	\$1,720.00	11.50	\$19,780.00
Stephanie A. Bruce	Partner, Employment Admitted in MA (2003)	\$1,680.00	11.00	\$18,480.00
Pascal Mayer	Partner, Employment Admitted in NY (2013)	\$1,680.00	1.10	\$1,848.00
Joseph Rafferty	Counsel, Litigation Admitted in NY (2019)	\$1,620.00	2.40	\$3,888.00
Ellen Wheeler	Counsel, Corporate Admitted in NY (2013)	\$1,520.00	157.50	\$239,400.00
Helen Ethridge	Associate, Corporate Admitted in NY (2016)	\$1,490.00	36.40	\$54,236.00
Sang Min (Chris) Shim	Associate, Tax Admitted in NY (2016)	\$1,460.00	16.50	\$24,090.00
Holt Baker	Associate, Corporate Admitted in NY (2018)	\$1,430.00	18.40	\$26,312.00
Anthony Marzocca	Associate, Corporate Admitted in NJ (2015) Admitted in NY (2016)	\$1,410.00	153.20	\$216,012.00
Conor McNamara	Associate, Business Restructuring Admitted in IL (2018)	\$1,410.00	359.80	\$490,045.50
Rahmon Brown	Associate, Business Restructuring Admitted in IL (2017) Admitted in NY (2022)	\$1,340.00	102.20	\$136,948.00
Katharine Scott	Associate, Business Restructuring Admitted in NY (2019)	\$1,340.00	16.50	\$22,110.00
Michael Stern	Associate, Employment Admitted in NY (2020)	\$1,340.00	15.10	\$20,234.00
Zahra Parmar	Associate, Corporate Admitted in CAN (2018)	\$1,220.00	260.50	\$317,810.00
Adwoa Hinson	Associate, Corporate Admitted in NY (2021)	\$1,220.00	4.30	\$5,246.00
Christine Joh	Associate, Business Restructuring Admitted in NY (2020)	\$1,120.00	163.00	\$182,560.00
Daniel Murphy	Associate, Employment Admitted in MA (2021)	\$1,120.00	4.20	\$4,704.00

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Anvita Baldota	Associate, Employment Admitted in MA (2021)	\$1,120.00	7.30	\$8,176.00
Casey Seivright	Associate, Corporate Admitted in NY (2022)	\$1,120.00	24.30	\$27,216.00
Nyle Hussain	Associate, Business Restructuring Admitted in NY (2022)	\$970.00	150.50	\$145,985.00
Logan Malach	Associate, Employment Admitted in CA (2022)	\$970.00	39.10	\$37,927.00
Jake Price	Associate, Corporate Admitted in NY (2023)	\$970.00	57.40	\$55,678.00
Tyler Kamperschroer	Associate, Corporate Admitted in NY (2023)	\$970.00	8.60	\$8,342.00
Natasha Harris	Associate, Corporate Admitted in NY (2023)	\$830.00	99.80	\$82,834.00
Elizabeth Ortiz-Menchaca	Associate, Corporate Admitted in CA (2023)	\$830.00	34.80	\$28,884.00
Cameron Brusko	Associate, Corporate Admitted in NY (2024)	\$830.00	50.40	\$41,832.00
Tessa Ptucha	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	120.40	\$98,272.00
Margaret-Ann Toms	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	186.90	\$152,803.00
Saidong Zhang	Associate, Corporate Admitted in NY (2024)	\$830.00	1.30	\$1,079.00
Nova Alindogan	Business Restructuring Paralegal Specialist	\$615.00	133.60	\$82,164.00
Nicole Mollica	Trademark Paralegal Specialist	\$590.00	3.40	\$2,006.00
Jocelyn Campos	Sr. Business Restructuring Paralegal	\$575.00	14.20	\$8,165.00
Jonathan Bradford	Sr. IP Paralegal	\$570.00	2.50	\$1,425.00
Marion Lane	Corporate Paralegal	\$415.00	2.80	\$1,162.00
Jacob Kalina	Corporate Program Paralegal	\$350.00	37.60	\$13,160.00
TOTAL			2,712.30	\$3,304,392.00
Blended Hourly Rate for All Timekeepers				\$1,218.30
Blended Hourly Rate for Attorneys				\$1,269.28

**COMPENSATION BY PROJECT CATEGORY FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024**

Task Code	Project Category	Total Hours	Total Fees
0004	Asset Disposition	14.60	\$16,094.50
0005	Assumption and Rejection of Leases and Contracts	13.60	\$13,731.00
0007	Budgeting (Case)	5.20	\$6,488.50
0008	Business Operations	2.00	\$3,444.00
0009	Case Administration	5.20	\$3,907.50
0011	Corporate Governance and Board Matters	3.90	\$5,811.00
0013	Employment & Fee Applications	43.50	\$49,328.00
0014	Employment & Fee Application Objections	4.50	\$3,528.50
0015	Financing and Cash Collateral	2.60	\$2,663.50
0016	Litigation: Contested Matters & Adversary Proceedings	2.60	\$3,663.00
0017	Meetings & Communications with Creditors	0.40	\$552.00
0022	Reporting	0.50	\$415.00
0023	Tax	3.00	\$4,289.00
0025	Hearings	0.50	\$372.00
0026	Wind Down	25.90	\$37,794.00
	TOTALS	128.00	\$152,081.50

COMPENSATION BY PROJECT CATEGORY FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024

Task Code	Project Category	Total Hours	Total Fees
0004	Asset Disposition	1,367.40	\$1,662,718.00
0005	Assumption and Rejection of Leases and Contracts	52.10	\$60,943.00
0007	Budgeting (Case)	7.00	\$8,529.50
0008	Business Operations	62.40	\$75,940.00
0009	Case Administration	111.60	\$97,945.50
0010	Claims Administration and Objections	53.20	\$72,064.50
0011	Corporate Governance and Board Matters	25.80	\$35,094.50
0012	Employee Benefits and Pensions	71.80	\$87,048.00
0013	Employment & Fee Applications	149.30	\$165,908.50
0014	Employment & Fee Application Objections	10.90	\$9,818.50
0015	Financing and Cash Collateral	341.60	\$434,990.50
0016	Litigation: Contested Matters & Adversary Proceedings	84.70	\$110,431.50
0017	Meetings & Communications with Creditors	12.50	\$16,823.00
0018	Non-Working Travel (Billed at 50%)	51.20	\$37,378.00 ¹
0021	Relief from Stay and Adequate Protection	1.00	\$1,741.50
0022	Reporting	54.40	\$73,316.00
0023	Tax	144.50	\$194,968.00
0025	Hearings	85.00	\$120,939.50
0026	Wind Down	25.90	\$37,794.00
	TOTAL	2,712.30	\$3,304,392.00
	PRIOR AGREED REDUCTIONS WITH UST		(\$12,134.50)
	TOTAL FINAL FEES REQUESTED		\$3,367,257.50²

¹ This amount reflects the reduction of \$37,378.00 applied to travel time.

² Ropes & Gray will also be seeking court approval for fees and expenses incurred in connection with services for the period from August 22, 2024 through September 13, 2024 (the “Final Fee Hearing”) in an amount that is not expected to exceed \$75,000. To that end, on or before two business days prior the Final Fee Hearing, Ropes & Gray will file a supplement to this Fee Application.

**EXPENSE SUMMARY FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024**

Expense Category	Amount
Computer Assisted Research	\$474.95
Filing Fees	\$10,970.14
Good Standing Certificates	\$180.00
TOTAL	\$11,625.09

**EXPENSE SUMMARY FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024**

Expense Category	Amount
Air/Rail Travel	\$1,400.00
Color Photocopy	\$4,036.50
Computer Assisted Research	\$6,930.32
Courier Service	\$54.27
Filing Fees	\$14,592.34
Good Standing Certificates	\$180.00
Hotel	\$1,278.13
Lien Searches	\$5,093.89
Outside Professional Services	\$1,461.00
Tabs and Binding	\$57.72
Transcript	\$2,331.60
TOTAL	\$37,415.77
Prior Agreed Reductions with UST	(\$3,609.75)
TOTAL FINAL EXPENSES REQUESTED	\$33,806.02

**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)

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

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

**COMBINED FOURTH MONTHLY AND FINAL FEE
APPLICATION OF ROPES & GRAY LLP AS ATTORNEYS
FOR THE DEBTORS AND DEBTORS IN POSSESSION FOR
THE MONTHLY PERIOD FROM JULY 1, 2024 THROUGH AND
INCLUDING SEPTEMBER 13, 2024 AND FOR THE FINAL PERIOD
FROM APRIL 1, 2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the *Order Authorizing the Retention and Employment of Ropes & Gray LLP as Attorneys for the Debtors Effective as of the Petition Date*, entered on May 5, 2024 [Docket No. 162] (the “Retention Order”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 155] (the “Interim Compensation Order”), and the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the “U.S. Trustee Guidelines”), the

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.

law firm of Ropes & Gray LLP (“Ropes & Gray”), counsel to Never Slip Holdings, Inc., and its debtor affiliates, as debtors and debtors in possession (collectively, the “Debtors”) in the above captioned chapter 11 cases (these “Chapter 11 Cases”), hereby submits the *Combined Fourth Monthly and Final Fee Application of Ropes & Gray LLP as Attorneys for the Debtors and Debtors in Possession for the Monthly Period from July 1, 2024 through and including September 13, 2024 and for the Final Period from April 1, 2024 through and including September 13, 2024* (this “Fee Application”) seeking (i) reasonable compensation in the above-captioned cases of the Debtors for professional legal services rendered as counsel to the Debtors in the amount of \$152,081.50 together with reimbursement for actual and necessary expenses incurred in the amount of \$11,625.09 for the period commencing July 1, 2024, through and including September 13, 2024 (the “Monthly Fee Period”) and (ii) final allowance of \$3,367,257.50² in fees and \$33,806.02 in expenses incurred by Ropes & Gray representing the Debtors from April 1, 2024 through and including September 13, 2024 (the “Final Fee Period”). In support of this Fee Application, Ropes & Gray respectfully states as follows:

JURISDICTION

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this Application under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and the Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

² This figure includes an estimate of \$75,000.00 for compensation for services rendered and expenses incurred after August 22, 2024. Ropes & Gray will file a statement supplementing this Fee Application pursuant to the terms of the Final Fee Procedures Order.

2. Pursuant to Local Rule 9013-(f), the Debtors consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. The statutory predicates for the relief requested herein are sections 327(a), 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-2.

BACKGROUND

4. On April 1, 2024 (the “Petition Date”), the Debtors filed voluntary petitions in this Court commencing the Chapter 11 Cases for relief under the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No creditors’ committee has been appointed by the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”), nor has a trustee or examiner been appointed in these Chapter 11 Cases.

5. Additional factual background regarding the Debtors, including their business operations, their corporate and capital structure, and the events leading to the filing of these chapter 11 cases, is set forth in detail in the *Declaration of Christopher Sim, Chief Financial Officer of Never Slip Holdings, Inc., in Support of Debtors’ Chapter 11 Petitions and First Day Motions* [Docket No. 16], and is incorporated herein by reference.

6. On May 5, 2024, the Court entered the Interim Compensation Order. Also on May 5, 2024, the Court entered the *Order Authorizing the Retention and Employment of Ropes & Gray LLP as Attorneys for the Debtors Effective as of the Petition Date* [Docket No. 162].

7. On August 12, 2024, the Court entered the *Order Granting the Debtors' Motion for Entry of an Order (I) Establishing Procedures for Payment of Final Fee Applications and (II) Granting Related Relief* [Docket No. 369].

RELIEF REQUESTED

8. Ropes & Gray submits this Fee Application (i) for approval and payment of reasonable compensation for actual, reasonable, and necessary professional services performed by Ropes & Gray as attorneys for the Debtors during the Monthly Fee Period and the Final Fee Period and (ii) for approval and reimbursement of actual, reasonable, and necessary expenses incurred by Ropes & Gray rendering professional services to the Debtors during the Monthly Fee Period and the Final Fee Period.

9. Ropes & Gray seeks (i) compensation for professional services rendered during the Monthly Fee Period in the amount of \$152,081.50 and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$11,625.09, and (ii) final compensation for professional services provided to the Debtors during the Final Fee Period in the amount of \$3,367,257.50 and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$33,806.02. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals expended a total of 128.00 hours for which compensation is requested. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals expended a total of 2,712.30 hours for which compensation is requested. Detailed statements of hours spent rendering legal services and detailed lists of disbursements supporting Ropes & Gray's expense reimbursements during the Monthly Fee

Period and the Final Fee Period are attached hereto as **Exhibit A** or are otherwise attached to Ropes & Gray's Prior Fee Applications (as defined below) [Docket Nos. 223, 296, 337].

10. Ropes & Gray performed the services for which it is seeking compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or any other entity. Ropes & Gray has received no payment and no promises for payment from any source other than the Debtors for services provided in any capacity whatsoever in connection with these Chapter 11 Cases. Pursuant to Bankruptcy Rule 2016(b), Ropes & Gray has not shared, nor has Ropes & Gray agreed to share, (a) any compensation it has received or may receive with another party or person other than with the partners, counsel, and associates of Ropes & Gray or (b) any compensation another person or party has received or may receive.

**FEES AND EXPENSES INCURRED DURING THE
MONTHLY PERIOD AND THE FINAL FEE PERIOD**

A. CUSTOMARY BILLING DISCLOSURES

11. Ropes & Gray's hourly rates are set at a level designed to compensate Ropes & Gray fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. The hourly rates and corresponding rate structure utilized by Ropes & Gray in these Chapter 11 Cases are equivalent to the hourly rates and corresponding rate structure used by Ropes & Gray for other restructuring matters, as well as similar complex corporate and litigation matters whether in court or otherwise, regardless of whether a fee application is required. The rates and rate structure reflect that such restructuring and other complex matters typically are national in scope and typically involve great complexity, high stakes, and significant time pressures. For the convenience of the Bankruptcy Court and all parties in interest, attached hereto as (i) **Exhibit B** is Ropes & Gray's budget and staffing plan for the Final Fee Period and the actual breakdown of hours and fees incurred by Ropes & Gray during the Final Fee Period, (ii) **Exhibit C** is a summary

of blended hourly rates for all non-bankruptcy domestic timekeepers who billed to non-bankruptcy matters and blended hourly rates for timekeepers who billed to the Debtors during the Final Fee Period, and (iii) Exhibit D-1 and Exhibit D-2 are supplemental disclosures and statements from Ropes & Gray regarding this Fee Application relative to information requested by the U.S. Trustee Guidelines.

B. FEES INCURRED DURING THE MONTHLY AND FINAL FEE PERIODS

12. In the ordinary course of Ropes & Gray's practice, Ropes & Gray maintains computerized records of the time expended to render the professional services required by its clients. For the convenience of the Bankruptcy Court and all parties in interest, attached hereto (i) as Exhibit E is a summary of fees incurred and hours expended during the Monthly and Final Fee Periods, setting forth the total amount of compensation sought with respect to each Project Category (as defined below) for which Ropes & Gray is seeking compensation and (ii) as Exhibit E is a summary of fees incurred and hours expended during the Monthly and Final Fee Periods, setting forth the following information:

- a. the name of each attorney and paraprofessional for whose work on these Chapter 11 Cases compensation is sought;
- b. each attorney's year of bar admission and area of practice concentration;
- c. the aggregate time expended and fees billed by each attorney and each paraprofessional during the Final Fee Period;
- d. the hourly billing rate for each attorney and each paraprofessional at Ropes & Gray's current billing rates.

C. EXPENSES INCURRED DURING THE MONTHLY AND FINAL FEE PERIODS

13. In the ordinary course of Ropes & Gray's practice, Ropes & Gray maintains a record of expenses incurred in the performance of the professional services required by the Debtors and for which reimbursement is sought.

14. For the convenience of the Bankruptcy Court and all parties in interest, attached hereto as **Exhibit G** is a summary for the Final Fee Period, setting forth the total amount of reimbursement sought with respect to each category of expenses for which Ropes & Gray is seeking reimbursement.

15. These charges are intended to reimburse Ropes & Gray's direct operating costs, which are not incorporated into Ropes & Gray's hourly billing rates. Ropes & Gray charges external copying at the provider's cost without markup. Only clients who actually use services of the types set forth in **Exhibit G** are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

**SUMMARY OF LEGAL SERVICES PROVIDED
DURING THE MONTHLY AND FINAL FEE PERIODS**

16. As referenced above and as detailed in Ropes & Gray's three prior monthly fee applications (the "Prior Fee Applications"), during the Monthly Fee Period and for the Final Fee Period, Ropes & Gray continued to provide extensive and important professional services to the Debtors in connection with these Chapter 11 Cases. These services described below, along with the services detailed in the Prior Fee Applications, were often performed under severe time constraints and were necessary to address a multitude of critical issues both unique to these Chapter 11 Cases and typically faced by corporate debtors in similar cases of this magnitude and complexity. Ropes & Gray has helped guide the Debtors through an efficient and effective bankruptcy in an effort to maximize the value of the Debtors' estates for all stakeholders.

17. To provide a meaningful summary of the services rendered by Ropes & Gray to the Debtors and their estates, Ropes & Gray established, in accordance with its internal billing procedures, certain subject project categories (each, a "Project Category") in connection with these

Chapter 11 Cases. The following is a summary of the professional services rendered by Ropes & Gray during the Monthly and Final Fee Periods. The following summary of services is not intended to be a detailed description of the work performed. Rather, the summary highlights certain areas in which services were rendered to the Debtors and identifies all of the matters and issues that Ropes & Gray was required to address during the Monthly and Final Fee Periods.

a. **Asset Disposition (004)**

Monthly Fee Period - Fees: \$16,094.50; Total Hours: 14.60

Final Fee Period - Fees: \$1,662,718.00; Total Hours: 1,367.40

18. This category includes all matters relating to and including analysis of the Stalking Horse APA (as defined below), the Court approved Bid Procedures and Sale Motions pursuant to which the Debtors consummated a sale of substantially all of their assets and businesses (the “Sale Transaction”), and other post-closing workstreams relating to the Sale Transaction. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent considerable time, among other things, negotiating, drafting, and finalizing the asset purchase agreement, dated as of April 8, 2024, by and among the Debtors and SFC Acquisition Co., LLC [D.I. 701] (the “Stalking Horse APA”), including schedules and exhibits to the Stalking Horse APA, corresponding with the Debtors’ management team, the Debtors’ secured lenders and Berkeley Research Group, LLC (“BRG”) regarding the Stalking Horse APA, and preparing closing deliverables. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, drafting and finalizing the notice of closing of the Sale Transaction, drafting and revising entity conversion documents, filing Internal Revenue Service (“IRS”) conversion notices, and concluding other post-closing workstreams.

b. Assumption and Rejection of Leases and Contracts (005)

Monthly Fee Period - Fees: \$13,731.00; Total Hours: 13.60

Final Fee Period - Fees: \$60,943.00; Total Hours: 52.10

19. This category includes all matters relating to executory contracts and leases. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent considerable time, among other things, corresponding with contract counterparties and BRG regarding contracts and leases, including cure and assignment issues, and addressing the assumption and assignment of executory contracts and leases in connection with the Sale Transaction. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, drafting, negotiating, and finalizing assumption and assignment agreements with contract counterparties, corresponding with contract counterparties and the Debtors' management team regarding cure, assumption, and assignment issues, and drafting and finalizing the notice of assumed contracts [D.I. 319].

c. Budgeting (Case) (007)

Monthly Fee Period - Fees: \$6,488.50; Total Hours: 5.20

Final Fee Period - Fees: \$8,529.50; Total Hours: 7.00

20. This category includes all matters related to the formation of the case budget. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, calculating remaining budget amounts and corresponding with the Debtors' management team regarding invoices and budget compliance. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, reviewing time entries for compliance with the staffing budget, calculating remaining budget amounts, and corresponding with Debtors' management team regarding invoices and budget compliance.

d. **Business Operations (008)**

Monthly Fee Period - Fees: \$3,444.00; Total Hours: 2.00

Final Fee Period - Fees: \$75,940.00; Total Hours: 62.40

21. This category includes all issues relating to general debtor in possession operations in chapter 11 and strategic planning for next steps in these Chapter 11 Cases. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, presenting the Debtors' business operations motions at the first day hearing, negotiating and addressing matters with respect to the Debtors' critical vendors, including vendor trade agreements, addressing customs and bond issues, and corresponding with foreign counsel regarding the transfer of equity. During the Monthly Fee Period, Ropes & Gray attorneys spent time, among other things, addressing bank account closures and corresponding with the Debtors' management team, advisers, and the U.S. Trustee regarding bank account closures.

e. **Case Administration (009)**

Monthly Fee Period - Fees: \$3,907.50; Total Hours: 5.20

Final Fee Period - Fees: \$97,945.50; Total Hours: 111.60

22. This category includes all matters related to preparing notices and other administrative documents and tasks and responding to questions relating to the administration of these Chapter 11 Cases. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent considerable time, among other things, preparing notices and responding to questions regarding the administration of these Chapter 11 Cases, attending calls with the U.S. Trustee to resolve issues with respect to first day motions, drafting a case calendar, revising the May 6, 2024, hearing agenda, and corresponding with Omni Agent Solutions, LLC ("Omni") regarding noticing to customers. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, drafting and revising the exclusivity motion, revising a case calendar, and addressing final case scheduling issues and payment deadlines.

f. Claims Administration and Objections (010)

Monthly Fee Period - Fees: \$0.00; Total Hours: 0.00
Final Fee Period - Fees: \$72,064.50; Total Hours: 53.20

23. This category includes all issues relating to analysis of claims, including preparation of the schedules and statements. During the Final Fee Period, Ropes & Gray attorneys spent time, among other things, drafting, finalizing, and preparing schedules and statements, drafting, finalizing, and preparing global notes, and addressing a limited cure objection. The Ropes & Gray attorneys spent no time working on matters in this category during the Monthly Fee Period.

g. Corporate Governance and Board Matters (011)

Monthly Fee Period - Fees: \$5,811.00; Total Hours: 3.90
Final Fee Period - Fees: \$35,094.50; Total Hours: 25.80

24. This category includes all matters relating to corporate governance and the board. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, preparing for and attending calls with the Debtors' Board of Directors and drafting minutes of such meetings, and drafting, finalizing, and preparing a motion, a proposed order, and a declaration to retain a wind down officer. During the Monthly Fee Period, Ropes & Gray attorneys spent time, among other things, revising a wind down officer retention motion and corresponding with Carroll Services LLP ("Carroll Services") in connection therewith, and corresponding with the Debtors' management team, BRG, Chipman Brown Cicero & Cole, LLP ("Chipman") and Carroll Services regarding the wind down and corporate dissolution.

h. Employee Benefits and Pensions (012)

Monthly Fee Period - Fees: \$0.00; Total Hours: 0.00
Final Fee Period - Fees: \$87,048.00; Total Hours: 71.80

25. This category includes all matters relating to continuation of employee benefits and related programs. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, addressing employee wages, contract, and other benefits issues, corresponding with the U.S. Trustee regarding questions and clarifications about the Wages Motion, preparing and presenting at the first and second day hearings regarding wages and commissions, preparing and presenting at a third hearing regarding quarterly bonuses, and corresponding internally regarding the post-closing consulting agreements, payroll matters, employee transition matters, and offer letters. The Ropes & Gray attorneys spent no time working on matters in this category during the Monthly Fee Period.

i. **Employment & Fee Applications (013)**

Monthly Fee Period - Fees: \$49,328.00; Total Hours: 43.50

Final Fee Period - Fees: \$165,908.50; Total Hours: 149.30

26. This category includes all matters related to the retention of Ropes & Gray as co-counsel to the Debtors. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, drafting and revising Ropes & Gray's retention application [D.I. 76], Ropes & Gray's supplemental declaration to the Ropes & Gray retention application [D.I. 150], Ropes & Gray's Prior Fee Applications, and corresponding with the Debtors' other advisors about and drafting BRG's retention application [D.I. 77], Omni's retention application [D.I. 78], Solomon Partners Securities, LLC's retention application [D.I. 79], Chipman's retention application [D.I. 80], and KPMG LLP's ("KPMG") retention application [D.I. 238]. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time drafting, revising and finalizing Ropes & Gray's third monthly fee application [D.I. 337], reviewing billing detail to ensure accuracy and compliance with the Interim Compensation Order, Local Rules, and U.S. Trustee Guidelines, and drafting, finalizing, and filing KPMG's

supplemental declaration in support of the KPMG retention application [D.I. 356] and corresponding with the KPMG team and the U.S. Trustee in relation thereto.

j. Employment and Fee Applications Objection (014)

Monthly Fee Period - Fees: \$3,528.50; Total Hours: 4.50

Final Fee Period - Fees: \$9,818.50; Total Hours: 10.90

27. This category includes all matters related to the retention of Ropes & Gray as co-counsel to the Debtors as well as matters related to the retention of KPMG as tax advisers to the Debtors. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, addressing the U.S. Trustee's comments to KPMG's retention application [D.I. 238]. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, reviewing and addressing the U.S. Trustee's comments to (i) Ropes & Gray's third monthly fee application [D.I. 337] and (ii) KPMG's retention application [D.I. 238].

k. Financing and Cash Collateral (015)

Monthly Fee Period - Fees: \$2,663.50; Total Hours: 2.60

Final Fee Period - Fees: \$434,990.50; Total Hours: 341.60

28. This category includes all matters relating to the Debtors' use of cash collateral and entry into the Debtors' DIP financing facility, including negotiations with creditor constituencies, preparation of relevant motions, orders, and exhibits thereto, including the DIP budget, responding to formal and informal objections, and drafting and finalizing the DIP financing credit agreement and amendments and other documents related thereto. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent considerable time, among other things, corresponding with the Debtors' lenders and addressing issues with respect to the Debtors' debtor-in-possession financing facility (the "DIP"), preparing and presenting motions related to the DIP at the first day and second day hearings, coordinating post-DIP closing deliverables, reviewing compliance with the milestones and the budget under the Debtors' DIP facility, and corresponding with the Debtors

management team and BRG regarding pre- and post-Sale Transaction closing payments and customs bond collateral. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, corresponding with Paul Hastings LLP regarding the expiration of the lender invoice review period, corresponding internally and with BRG regarding budget issues and the weekly variance report certification, and reviewing and revising the notice of closing of the adequate assurance account.

I. Litigation: Contested Matters and Adversary Proceedings (016)

Monthly Fee Period - Fees: \$3,663.00; Total Hours: 2.60

Final Fee Period - Fees: \$110,431.50; Total Hours: 84.70

29. This category includes all matters relating to contested and adversarial matters. During the Final Fee Period, Ropes & Gray attorneys and paraprofessionals spent considerable time, among other things, researching and corresponding about the status of ongoing litigation, drafting, finalizing, and preparing a reply to the U.S. Trustee's objection to the Wages Motion, drafting and finalizing the Debtors' Dismissal Motion [D.I. 290], and addressing issues related to the closing of these Chapter 11 Cases. During the Monthly Fee Period, Ropes & Gray attorneys and paraprofessionals spent time, among other things, reviewing a class action complaint, reviewing and commenting on the automatic stay violation letter and corresponding with counsel to plaintiffs in connection therewith, and coordinating service of automatic stay letters.

m. Meetings & Communications with Creditors (017)

Monthly Fee Period - Fees: \$552.00; Total Hours: 0.40

Final Fee Period - Fees: \$16,823.00; Total Hours: 12.50

30. This category includes all matters relating to communications with creditors. During the Final Fee Period, Ropes & Gray attorneys spent time corresponding with creditors regarding noticing parties and the first day motions, among other things. During the Monthly Fee

Period, Ropes & Gray attorneys spent time corresponding with creditors and Omni regarding the creditor matrix noticing list, among other things.

n. Non-Working Travel (018)

Monthly Fee Period - Fees: \$0.00; Total Hours: 0.00
Final Fee Period - Fees: \$37,378.00; Total Hours: 51.20

31. This matter includes all non-working travel by Ropes & Gray attorneys in connection with Ropes & Gray's representation of the Debtors during these Chapter 11 Cases. The amounts presented for review and the requests for payment in the Debtors' first and second monthly fee applications reflect a reduction of one half the charges for non-working travel time. The Ropes & Gray attorneys submit no additional amounts for review or requests for payment during the Monthly Fee Period.

o. Relief from Stay and Adequate Protection (021)

Monthly Fee Period - Fees: \$0.00; Total Hours: 0.00
Final Fee Period - Fees: \$1,741.50; Total Hours: 1.00

32. This category includes all matters relating to adequate protection and stay relief. During the Final Fee Period, Ropes & Gray attorneys spent time, among other things, corresponding internally and with the Debtors regarding the automatic stay and revising a letter regarding the automatic stay. The Ropes & Gray attorneys spent no time working on matters in this category during the Monthly Fee Period.

p. Reporting (022)

Monthly Fee Period - Fees: \$415.00; Total Hours: 0.50
Final Fee Period - Fees: \$73,316.00; Total Hours: 54.40

33. This category includes all matters relating to reporting and other requirements of the U.S. Trustee. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, corresponding with the U.S. Trustee regarding reporting obligations,

preparing for and attending the initial debtor interview, commencing the preparation of Debtors' schedules and statements, drafting and finalizing Debtors' monthly operating reports, and addressing issues with respect to the Debtors' schedules and statements and other reporting obligations. During the Monthly Fee Period, one Ropes & Gray attorney spent time corresponding with BRG regarding the monthly operating reports.

q. General Tax Matters (023)

Monthly Fee Period - Fees: \$4,289.00; Total Hours: 3.00

Final Fee Period - Fees: \$194,968.00; Total Hours: 144.50

34. This category includes all matters relating to analysis of potential tax implications in connection with the Sale Transaction and other business tax issues of the Debtors. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, reviewing the Debtors' first day taxes motion, revising the interim and final first day taxes orders, addressing comments on the Stalking Horse APA with respect to tax issues, corresponding with BRG regarding tax liability, and addressing tax consequences related to the Sale Transaction. During the Monthly Fee Period, Ropes & Gray attorneys spent time, among other things, analyzing and discussing post-closing tax issues including entity conversions and sales tax audits, and corresponding with KPMG in connection therewith.

r. Hearings (025)

Monthly Fee Period - Fees: \$372.00; Total Hours: 0.50

Final Fee Period - Fees: \$120,939.50; Total Hours: 85.00

35. This category includes all time spent preparing for and attending hearings. During the Final Fee Period, Ropes & Gray attorneys spent considerable time, among other things, preparing and attending the first, second day, and sale hearings, and corresponding internally about the omnibus hearing agenda. The Ropes & Gray attorneys spent no time working on matters in this category during the Monthly Fee Period.

s. **Wind Down (026)**

Monthly Fee Period - Fees: \$37,794.00; Total Hours: 25.90

Final Fee Period - Fees: \$37,794.00; Total Hours: 25.90

36. This category includes all time spent preparing for winding down the estate and preparing for dismissal of these Chapter 11 Cases. During the Final Fee Period, which includes the Monthly Fee Period, Ropes & Gray attorneys spent considerable time, among other things, corresponding with Carroll Services to provide wind down services, including retention of a wind down officer, reviewing authority to retain wind down officers, reviewing and addressing the U.S. Trustee's concerns regarding the wind down officer and motion to dismiss and meeting with the U.S. Trustee in connection therewith, corresponding with BRG and Chipman regarding the U.S. Trustee's dismissal requests and consulting agreements, and corresponding internally regarding other post-closing action items.

37. Ropes & Gray regularly reviews its bills to ensure that the Debtors are only billed for services that were actual and necessary. In that regard, Ropes & Gray takes voluntary write offs when it believes they are appropriate. During the Monthly Fee Period, Ropes & Gray voluntarily wrote off fees for services provided to the Debtors in the amount of \$2,138.00, which includes time incurred by most attorneys that expended less than one hour on these cases. Consequently, the fees requested in this Fee Application do not seek payment of those fees.

38. Although Ropes & Gray exceeded the staffing budget in five (5) of the Project Categories by over 10%, Ropes & Gray was almost exactly in the middle of the high and low staffing budget approved by the Debtors at the outset of the cases and significantly below the Ropes & Gray fees and expenses included in the debtor in possession financing budget. Ropes & Gray has discussed all of the overages with the Debtors' independent director and Chief

Restructuring Officer who advised that they believe the overages were reasonable and justified under the circumstances.

**ROPES & GRAY’S REQUESTED COMPENSATION
AND REIMBURSEMENT SHOULD BE ALLOWED**

39. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

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

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11. U.S.C. § 330(a)(3).

40. Ropes & Gray respectfully submits that the services for which it seeks compensation in this Fee Application were, at the time rendered, necessary for and beneficial to the Debtors and their estates and were rendered to protect and preserve the Debtors’ estates. Ropes

& Gray further believes it performed the services for the Debtors economically, effectively, and efficiently, and the results obtained benefited not only the Debtors, but also the Debtors' estates and the Debtors' constituents. Ropes & Gray further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

41. During the Monthly Fee Period and the Final Fee Period, Ropes & Gray's hourly billing rates for attorneys ranged from \$830.00 to \$1,930.00. The hourly rates and corresponding rate structure utilized by Ropes & Gray in these Chapter 11 Cases are equivalent to the hourly rates and corresponding rate structure used by Ropes & Gray for restructuring, workout, bankruptcy, insolvency, and comparable matters, and similar complex corporate and litigation matters, whether in court or otherwise, regardless of whether a fee application is required. Ropes & Gray strives to be efficient in the staffing of matters. These rates and the rate structure reflect that such matters are typically national in scope and involve great complexity, high stakes, and severe time pressures—all of which were present in these Chapter 11 Cases.

42. Moreover, Ropes & Gray's hourly rates are set at a level designed to compensate Ropes & Gray fairly for the work of its attorneys and paraprofessionals and to cover certain fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

43. In sum, Ropes & Gray respectfully submits that the professional services provided by Ropes & Gray on behalf of the Debtors and their estates during these Chapter 11 Cases were necessary and appropriate, including the time expended by Ropes & Gray, the nature and extent of Ropes & Gray's services provided, the value of Ropes & Gray's services, and the cost of

comparable services outside of bankruptcy, all of which are relevant factors set forth in section 330 of the Bankruptcy Code. Moreover, the primary Ropes & Gray attorneys that represented the Debtors have years of experience and are well recognized as accomplished professionals in their field. Accordingly, Ropes & Gray respectfully submits that approval of the compensation sought herein is warranted and should be approved.

REPRESENTATIONS AND RESERVATION OF RIGHTS

44. The undersigned has reviewed the requirements of Local Rule 2016-2 and hereby attests that this Application conforms to such requirements.

45. Although every effort has been made to include all fees and expenses incurred during the Final Fee Period, some fees and expenses might not be included in this Fee Application due to delays caused by accounting and processing during the Final Fee Period. Ropes & Gray reserves the right to make further application to the Court for allowance of such fees and expenses not included herein in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Order.

NOTICE AND PRIOR APPLICATION

46. Notice of this Application has been provided in accordance with the Interim Compensation Order. Ropes & Gray submits that the foregoing constitutes good and sufficient notice and that no other or further notice need be provided.

47. No previous application for the relief sought herein has been made to this or any other court.

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CONCLUSION

WHEREFORE, Ropes & Gray respectfully requests approval of (i) \$152,081.50 as compensation for professional services rendered during the Monthly Fee Period and the sum of \$11,625.09 for reimbursement of actual and necessary costs and expenses incurred by Ropes & Gray during the Monthly Fee Period, and (ii) \$3,367,257.50³ as the total compensation for professional services rendered during the Final Fee Period and the sum of \$33,806.02 for reimbursement of actual and necessary costs and expenses incurred by Ropes & Gray during the Final Fee Period in these cases from April 1, 2024 through September 13, 2024.

Dated: August 23, 2024
New York, New York

ROPES & GRAY LLP

/s/ Gregg M. Galardi

ROPES & GRAY LLP

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Counsel to the Debtors and Debtors in Possession

³ This figure includes an estimate of \$75,000.00 for compensation for services rendered and expenses incurred after August 22, 2024. Ropes & Gray will file a statement supplementing this Fee Application pursuant to the terms of the Final Fee Procedures Order.

EXHIBIT A

**TIME RECORDS AND DETAILS OF
DISBURSEMENTS FOR THE MONTHLY FEE PERIOD**



ROPES & GRAY LLP
 1211 AVENUE OF THE AMERICAS
 NEW YORK, NY 10036-8704
 212-596-9000 F 212-596-9090
 WWW.ROPESGRAY.COM

Invoice No.: 1630037
 Invoice Date: August 23, 2024
 Federal Tax ID: 04-2233412

Never Slip TopCo Inc
 Corporation Trust Center
 1209 Orange Street
 Wilmington, DE 19801

FOR PROFESSIONAL SERVICES rendered through August 22, 2024.

119240-0004		
Asset Disposition		
Services	\$	16,094.50
119240-0005		
Assumption and Rejection of Leases and Contracts		
Services		13,731.00
119240-0007		
Budgeting (Case)		
Services		6,488.50
119240-0008		
Business Operations		
Services		3,444.00
119240-0009		
Case Administration		
Services		3,907.50
<u>Disbursements and Charges</u>		
Computer Assisted Research	474.95	
Filing Fee	10,970.14	
Good Standing Certificate	180.00	
Total Disbursements and Charges		11,625.09
119240-0011		
Corporate Governance and Board Matters		
Services		5,811.00
119240-0013		
Employment & Fee Applications		
Services		49,328.00

Our Reference No.: 119240

Invoice No.: 1630037

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File Number - Case Administration

ROPES & GRAY LLP

119240-0014

Employment & Fee Application Objections
Services

3,528.50

119240-0015

Financing and Cash Collateral
Services

2,663.50

119240-0016

Litigation: Contested Matters & Adversary Proceedings
Services

3,663.00

119240-0017

Meetings & Communications with Creditors
Services

552.00

119240-0022

Reporting
Services

415.00

119240-0023

Tax
Services

4,289.00

119240-0025

Hearings
Services

372.00

119240-0026

Wind Down
Services

37,794.00

TOTAL**\$ 163,706.59****Payment Instructions**

Mail checks to:	ACH Fund & Domestic Wire Transfers:	International Wire Transfers:
Ropes & Gray LLP Mail Code: 11104 P.O. Box 70280 Philadelphia, PA 19176-0280	Ropes & Gray LLP c/o Citibank, N.A 153 East 53rd Street New York, NY 10022	Ropes & Gray LLP c/o Citibank, N.A 111 Wall Street New York, NY 10005

Standard Payment Terms: 30 Days

Our Reference No.: 119240

Invoice No.: 1630037

ROPES & GRAY LLP

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FRAUD PREVENTION ALERT: In our efforts to protect against possible wire transfer fraud, if you receive alternative payment instructions or are contacted by an unfamiliar/third party requesting changes be made to this invoice, please call your known contact at Ropes & Gray LLP to verbally verify.

Our Reference No.: 119240

ROPES & GRAY LLP

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File No.: 119240-0004

Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/01/24	Galardi, G.	0.20	Emails re: final closing issues.	386.00
07/01/24	Wheeler, E	1.70	Prepared and circulated update email to the board (.3); emails regarding go forward bond (.3); emails regarding question from BRG on final schedules (.5); attention to questions regarding post-closing workstreams (.6).	2,584.00
07/01/24	Hussain, N.	1.70	Correspond with C. McNamara, Omni team, BRG team and third party counsel regarding sale notice and other notices related to sale of client's assets (.5); review correspondence between R&G team and contract counter-parties regarding cure and assumption and assignment issues (.1); draft notice of sale closing (1.1).	1,649.00
07/01/24	McNamara, C.	0.80	Correspond with C. Joh, T. Ptucha re Chubb and Oracle closing issues (.4); telephone conferences with D. Spears, K. Richter, E. Wheeler re closing (.4).	1,128.00
07/01/24	Parmar, Z.	0.20	Review correspondence regarding Trade AP list.	244.00
07/02/24	McNamara, C.	0.70	Telephone conference with E. Wheeler re Deloitte contract and closing (.2); correspond with C. Joh, T. Ptucha, N. Hussein re Chubb, Oracle, and closing notices (.5).	987.00
07/02/24	Parmar, Z.	0.60	Respond to question from N. Hussain on Schedule 2.5(a) (.3). Call with D. Spears with respect thereto (.3).	732.00
07/02/24	Alindogan, N.	0.30	Research and circulate precedent notices of closing of sale transaction and assumption of contracts.	184.50
07/03/24	McNamara, C.	2.30	Correspond with C. Joh, T. Ptucha re Chubb and Oracle closing issues (.6); review, comment on notice of closing of sale (.7); review, comment on notice of motion to dismiss (.7); oversee filing of same (.1); correspond with N. Hussein re service of same (.2).	3,243.00
07/08/24	Harris, N.	0.80	Meet with RG corporate team to discuss post closing matters, and send follow up emails.	664.00
07/09/24	Harris, N.	1.20	Update closing checklist (1.0). Review closing binder (.2).	996.00
07/09/24	Parmar, Z.	0.40	Email to BRG and KPMG to coordinate (.2); call with C. Sim (.2).	488.00
07/09/24	Kalina, Jacob	0.70	Correspondence regarding EIN (.2); Coordinate mailing of IRS notice (.5).	245.00

Our Reference No.: 119240

ROPES & GRAY LLP

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/10/24	Harris, N.	0.40	Review APA to identify post closing deliverables timelines and set internal reminders.	332.00
07/10/24	Parmar, Z.	0.50	Call with C. McNamara regarding sales tax audit (.2). Emails to N. Harris on IRS filings for conversion notices (.2). Email to Mcann regarding Irish fees (.1).	610.00
07/10/24	Price, J.	0.10	Review IRS filing packets.	97.00
07/10/24	Kalina, Jacob	0.80	Draft entity conversion documents.	280.00
07/11/24	Wheeler, E	0.50	Call with BRG, KPMG and J. Carroll regarding post-closing steps, including final tax reporting, final accounting and legal dissolution of seller entities.	760.00
07/11/24	Harris, N.	0.50	Review updated structure chart (.1). Review entity conversion documents (.4).	415.00
07/11/24	Kalina, Jacob	0.20	Run redlines of entity conversion documents.	70.00
Total Hours		14.60	Total Amount	\$ 16,094.50

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.20	1,930.00	386.00
Wheeler, Ellen	2.20	1,520.00	3,344.00
Harris, Natasha	2.90	830.00	2,407.00
Hussain, Nyle	1.70	970.00	1,649.00
McNamara, Conor	3.80	1,410.00	5,358.00
Parmar, Zahra	1.70	1,220.00	2,074.00
Price, Jake	0.10	970.00	97.00
Alindogan, Nova	0.30	615.00	184.50
Kalina, Jacob	1.70	350.00	595.00
Total Hours	14.60	Total Amount \$	16,094.50
Services			\$ 16,094.50
Total Due			\$ 16,094.50

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/01/24	Galardi, G.	0.30	Review final order and COC for Chubb	579.00
07/01/24	Joh, C.	1.40	Review proposed final drafts of Chubb assumption and assignment agreement and assumption order; correspondences with Paul Hastings, C. Sim, and C. McNamara regarding same; review draft certification of counsel for filing of assumption order; follow up with Paul Hastings and C. Sim on approval of foregoing documents; correspond with M. Desgrosseilliers regarding same.	1,568.00
07/01/24	Ptucha, T.	0.60	Correspond with N. Harris and C. McNamara re execution of Oracle assignment agreements (.2); correspond with V. Banter Peo (Oracle counsel) regarding Oracle assignment agreement format (.1); review and revise Oracle assignment agreement (.3).	498.00
07/02/24	Galardi, G.	0.30	Review final Chubb documents (.2); emails re: same (.1).	579.00
07/02/24	Hussain, N.	3.20	Draft updated notice of assumed contracts (1.7); correspond with C. McNamara regarding updated notice of assumed contracts and notice of sale closing (.4); revise notice of closing and assumed contracts (1.1).	3,104.00
07/02/24	Joh, C.	0.40	Follow up with C. Sim for approval of Chubb assumption and assignment agreement and assumption order; correspond with M. Desgrosseilliers (Chipman) and parties to the agreement re: filing assumption order under COC.	448.00
07/02/24	Ptucha, T.	0.40	Correspond with V. Banter Peo (Oracle counsel) regarding Oracle assignment agreements (.2); correspond with C. McNamara regarding same (.1); prepare revised Oracle assignment agreements for execution (.1).	332.00
07/03/24	Hussain, N.	3.30	Correspond with C. Joh, C. McNamara, Chipman team, and Omni re assumption order and assumption and assignment agreement for Chubb insurance contracts (.8); analyze Certification of Counsel for entry of assumption order (.9); correspond with C. McNamara about and revise notice of closing and assumption and assignment of contracts (1.6).	3,201.00
07/03/24	Joh, C.	1.40	Multiple correspondences with C. Sim, counsel to Buyer and Chubb re: assumption and assignment agreement; finalize	1,568.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/03/24	Ptucha, T.	0.40	assumption and assignment agreement; call with J. Bonteque (Duane Morris) regarding same.	
			Correspond with C. McNamara, V. Banter Peo (Oracle counsel) and V. Eliassen (Paul Hastings) regarding Oracle assignment agreements for execution.	332.00
07/10/24	Alindogan, N.	1.20	Prepare first draft of 365(d)(4) motion.	738.00
07/11/24	Joh, C.	0.70	Review Chubb assumption order and assumption and assignment agreement (.4); conference with C. McNamara re: Chubb invoice reconciliation (.1); provide written response to M. Villano's inquiry re: invoice reconciliation (.2).	784.00
Total Hours		13.60	Total Amount	\$ 13,731.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.60	1,930.00	1,158.00
Hussain, Nyle	6.50	970.00	6,305.00
Joh, Christine	3.90	1,120.00	4,368.00
Ptucha, Tessa	1.40	830.00	1,162.00
Alindogan, Nova	1.20	615.00	738.00
Total Hours	13.60	Total Amount \$	13,731.00
Services			\$ 13,731.00
Total Due			\$ 13,731.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/10/24	Galardi, G.	0.80	Review and revise time July time detail for budgeting purposes.	1,544.00
07/10/24	McNamara, C.	0.50	Review June time entries re staffing budget and time entry deadlines (.3); correspond with G. Galardi re same (.2).	705.00
07/10/24	Alindogan, N.	0.40	Correspond with G. Galardi re inquiry from BRG re remaining professional fees budget (.2); correspond with C. McNamara re same (.2).	246.00
07/11/24	Alindogan, N.	0.30	Review remaining budget after applying June fees (.2); calculate remaining budget post-closing (.1).	184.50
07/12/24	Galardi, G.	1.10	Address July and August budgets with independent director (.3); review and revise budgets per ID comments (.2); address compliance with prior budgets for fee application (.6).	2,123.00
07/12/24	Alindogan, N.	1.20	Draft, revise, and finalize case budget memo for July through August.	738.00
07/16/24	Alindogan, N.	0.20	Recalculate remaining 13 week case budget following June fees incurred.	123.00
07/18/24	Galardi, G.	0.30	Address Budget and staffing plan compliance.	579.00
07/19/24	Alindogan, N.	0.20	Recalculate remaining case budget.	123.00
08/09/24	Alindogan, N.	0.20	Calculate remaining budget after July fees total.	123.00
Total Hours		5.20	Total Amount	\$ 6,488.50

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	2.20	1,930.00	4,246.00
McNamara, Conor	0.50	1,410.00	705.00
Alindogan, Nova	2.50	615.00	1,537.50
Total Hours	5.20	Total Amount \$	6,488.50
Services			\$ 6,488.50
Total Due			\$ 6,488.50

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/11/24	McNamara, C.	0.30	Correspond with M. Villano, U.S. Trustee, M. Desgrossielliers re bank account closures.	423.00
07/12/24	McNamara, C.	0.50	Correspond with U.S. Trustee, Company re closure of utilities deposit bank account (.3); review, comment on notice re same (.2).	705.00
07/31/24	Galardi, G.	1.20	Call with Client, communications team and advisers re: business update, next steps and strategy (.9); emails re: critical vendor requests (.3)	2,316.00
Total Hours		2.00	Total Amount	\$ 3,444.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	1.20	1,930.00	2,316.00
McNamara, Conor	0.80	1,410.00	1,128.00
Total Hours	2.00	Total Amount \$	3,444.00
Services			\$ 3,444.00
Total Due			\$ 3,444.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/03/24	Alindogan, N.	0.20	Monitor docket and circulate filed pleadings.	123.00
07/09/24	Ptucha, T.	0.10	Correspond with C. McNamara regarding exclusivity and rejection deadlines.	83.00
07/10/24	Ptucha, T.	1.10	Revise motion to extend plan exclusivity (1); correspond with N. Alindogan regarding same (.1).	913.00
07/10/24	Ptucha, T.	0.10	Update case calendar and team workstreams; correspond with C. McNamara regarding same.	83.00
07/10/24	Alindogan, N.	1.60	Prepare first draft of exclusivity motion.	984.00
07/11/24	Ptucha, T.	0.40	Review code for U.S. Trustee payment deadline (.1); correspond with C. McNamara regarding same (.1); correspond with D. Spears (BRG) and K. Ritcher (BRG) regarding same (.1); update case calendar (.1).	332.00
07/15/24	Ptucha, T.	0.20	Update team workstreams and case calendar.	166.00
08/12/24	Alindogan, N.	0.10	Review docket and circulate filed pleadings.	61.50
08/21/24	Toms, M.	0.50	Email correspondence with M. Desgrosseilliers (CBCC) re: Omni's fee application (.1); email correspondence with D. Spears (BRG) re: Omni professional fees (.2); email correspondence with C. McNamara re: same (.2).	415.00
08/22/24	Toms, M.	0.90	Meet with C. Schwarzman re: Omni professional fees (.4); email correspondence with C. Schwarzman re: Omni professional fees (.1); email correspondence with C. McNamara re: same (.1); email correspondence with D. Spears re: professional fee escrow (.1); email correspondence with B. Whitaker (Omni) re: wind-down budget (.1); email correspondence with M. Desgrosseilliers re: Omni's fee application (.1).	747.00
Total Hours		5.20	Total Amount	\$ 3,907.50

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Timekeeper Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ptucha, Tessa	1.90	830.00	1,577.00
Toms, Margaret-Ann	1.40	830.00	1,162.00
Alindogan, Nova	1.90	615.00	1,168.50
Total Hours	5.20	Total Amount \$	3,907.50

Detail of Disbursements

Computer Assisted Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	1.60
04/09/24	Computer Assisted Research - Pacer 04/09/2024 - US courts AO dba Pacer Service Center	3.00
05/10/24	Computer Assisted Research - Pacer 05/10/2024 - US courts AO dba Pacer Service Center	3.00
06/21/24	Computer Assisted Research - Pacer 06/21/2024 - US courts AO dba Pacer Service Center	0.10
07/23/24	Lexis Research - per EG	228.69
07/23/24	Paid To: Westlaw Per: PTUCHA, TESSA	223.56
	Computer Assisted Research	474.95

Filing Fee

<u>Date</u>	<u>Description</u>	<u>Amount</u>
07/19/24	Filing Fee - Paid to: CT CORPORATION SYSTEM - Invoice Date: 06/25/24 - Debit Note No. 31377533-RI - Jacob A.Kalina; Merger and conversion filing fees.	9,146.07
07/22/24	Filing Fee - Paid to: CT CORPORATION SYSTEM - Invoice Date: 06/28/24 - Debit Note No. 31438176-RI - Jacob A.Kalina; Entity formation and conversion filing.	1,824.07
	Filing Fee	10,970.14

Good Standing Certificate

<u>Date</u>	<u>Description</u>	<u>Amount</u>
07/22/24	Good Standing Certificate - Paid to: CT CORPORATION SYSTEM - Invoice Date: 06/26/24 - Debit Note No. 31395481-RI - Jacob A.Kalina; Good standing order.	180.00
	Good Standing Certificate	180.00

Total Disbursements \$ 11,625.09

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Services	\$ 3,907.50
Total Disbursements and Charges	<u>11,625.09</u>
Total Due	\$ <u>15,532.59</u>

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/02/24	Galardi, G.	0.60	Call with Weil re: next steps and dismissal	1,158.00
07/09/24	McNamara, C.	0.90	Telephone conference with J. Carroll re wind down and corporate dissolutions (.7); telephone conference with E. Wheeler re same (.2).	1,269.00
07/11/24	McNamara, C.	1.30	Telephone conference with J. Carroll, K. Richter, E. Wheeler, KPMG re wind down and corporate dissolutions (.8); correspond with J. Carroll, M. Desgrosseilliers re same (.3); telephone conference with K. Richter re same (.2).	1,833.00
07/12/24	McNamara, C.	0.70	Telephone conferences with M. Desgroosilleirs, G. Galardi re wind-down and corporate dissolutions (.3); correspond with M. Desgroosilleirs, G. Galardi re same (.4).	987.00
07/16/24	McNamara, C.	0.40	Conference with M. Desgrosseilliers re wind down officer retention motion (.2); correspond with G. Galardi, M. Foreman re same (.2).	564.00
Total Hours		3.90	Total Amount	\$ 5,811.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.60	1,930.00	1,158.00
McNamara, Conor	3.30	1,410.00	4,653.00
Total Hours	3.90	Total Amount \$	5,811.00
Services			\$ 5,811.00
Total Due			\$ 5,811.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/09/24	Galardi, G.	2.20	Review time detail for June for compliance with UST and Court guidelines	4,246.00
07/09/24	Alindogan, N.	1.30	Review and revise draft June fee application and exhibits.	799.50
07/10/24	Galardi, G.	0.70	Review additional time for compliance with Court and UST guidelines	1,351.00
07/11/24	Galardi, G.	0.60	Review time detail for compliance with Court reporting and UST guidelines	1,158.00
07/12/24	Galardi, G.	0.80	Review and revise per Court and UST requirements time detail	1,544.00
07/12/24	Alindogan, N.	0.20	Review and comment on draft Certification of Counsel re Ropes May fee application.	123.00
07/16/24	Galardi, G.	1.10	Initial review of time detail for Court and UST compliance	2,123.00
07/18/24	Galardi, G.	0.60	Review time detail for compliance with Court and UST guideline.	1,158.00
07/18/24	Alindogan, N.	0.90	Review and revise June fee application and exhibits.	553.50
07/19/24	Toms, M.	3.80	Revise the third R&G monthly fee application (3.7); email correspondence with N. Alindogan re: same (.1).	3,154.00
07/19/24	Alindogan, N.	1.80	Review and revise draft June fee application and exhibits.	1,107.00
07/20/24	Toms, M.	0.10	Email correspondence with G. Galardi, N. Alindogan re: third R&G monthly fee application.	83.00
07/21/24	Galardi, G.	0.70	Review, revise and finalize monthly application narrative	1,351.00
07/22/24	Galardi, G.	0.30	Finalize Third monthly fee application	579.00
07/22/24	Alindogan, N.	0.40	Finalize June monthly fee application and forward to local counsel for filing (.2); obtain and circulate LEDES files to UST for June fee application (.2).	246.00
07/25/24	Ptucha, T.	0.60	Correspond with L. Casey (U.S. Trustee), W. Shaffer (KPMG) and M. Desgrosseilliers regarding U.S. Trustee responses to KPMG retention application (.3); correspond with N. Alindogan and C. McNamara regarding supplemental declaration to KPMG retention application (.2).	498.00
07/30/24	Ptucha, T.	0.50	Review W. Schaffer (KPMG)'s revised supplemental declaration (.2); correspond with M. Desgrosseilliers (Chipman) re same (.1); correspond with L. Casey (UST), M. Desgrosseilliers (Chipman) and C. McNamara re revised retention order (.2).	415.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/31/24	Ptucha, T.	0.10	Correspond with W. Schaffer (KPMG) and R. Fusco (Chipman) regarding revised KPMG retention order.	83.00
08/07/24	Schwarzman, C.	0.30	Correspond with M. Toms, local counsel re Omni fee application and retention application.	522.00
08/08/24	Galardi, G.	1.10	Review and revise time detail to ensure compliance with Court and UST guideline and staffing budget	2,123.00
08/08/24	Ptucha, T.	0.10	Review correspondence from M. Desgrosseillers re final fee applications.	83.00
08/08/24	Alindogan, N.	0.60	Prepare draft of July fee application.	369.00
08/12/24	Galardi, G.	0.60	Review and respond to UST questions re: Ropes fee application	1,158.00
08/12/24	Alindogan, N.	1.60	Begin draft of final fee application.	984.00
08/13/24	Galardi, G.	0.30	Finalize issues with UST (.1); review CNO re: application (.1); emails with professionals re: final fee application procedures (.1)	579.00
08/13/24	Alindogan, N.	0.30	Coordinate filing of CNO to Ropes June fee application.	184.50
08/15/24	Alindogan, N.	4.40	Work on draft of final fee application and exhibits.	2,706.00
08/19/24	Galardi, G.	0.90	Emails re: final fee application revisions (.3); review and revise initial draft of final monthly fee application (.6)	1,737.00
08/20/24	Galardi, G.	0.70	Review time detail for compliance with Court and UST guidelines	1,351.00
08/20/24	Alindogan, N.	0.60	Review draft final fee application (.2); email summary to G. Galardi of open items required to finalize the final fee application (.4).	369.00
08/21/24	Galardi, G.	1.90	Review time detail for compliance with Court and UST guidelines and privilege (.8); review and comment on final fee application narratives and charts (1.1)	3,667.00
08/21/24	Ptucha, T.	4.90	Review prior fee applications (.4); draft final fee application (4.3); correspond with N. Alindogan and G. Galardi re same (.2).	4,067.00
08/21/24	Alindogan, N.	1.80	Meeting with G. Galardi re finalization of final fee application (.2); meeting with T. Ptucha re same (.4); revise exhibits to final fee application (1.2).	1,107.00
08/22/24	Galardi, G.	2.40	Review and revise final fee application multiple times (1.3); review and revise fee application time detail for compliance with Court and UST guideline and compliance with staffing budget (.9); emails re: client approval for final fee application and budget compliance (.2)	4,632.00
08/22/24	Ptucha, T.	2.20	Review G. Galardi's comment to final fee application (.1); revise final fee application	1,826.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
08/22/24	Alindogan, N.	2.10	(2); correspond with N. Alindogan re same (.1). Assist with edits to final fee application and exhibits (1.7); email exchanges with G. Galardi and T. Ptucha re same (.4).	1,291.50
Total Hours		43.50	Total Amount	\$ 49,328.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	14.90	1,930.00	28,757.00
Schwarzman, Cristine Pirro	0.30	1,740.00	522.00
Ptucha, Tessa	8.40	830.00	6,972.00
Toms, Margaret-Ann	3.90	830.00	3,237.00
Alindogan, Nova	16.00	615.00	9,840.00
Total Hours	43.50	Total Amount \$	49,328.00
Services			\$ 49,328.00
Total Due			\$ 49,328.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/09/24	Ptucha, T.	1.10	Correspond with J. Roberts (KPMG) regarding U.S. Trustee responses to retention application (.3); correspond with C. McNamara regarding same (.1); review KPMG's proposed responses (.6); correspond with C. McNamara regarding same (.1).	913.00
07/11/24	McNamara, C.	0.20	Correspond with T. Ptucha re KPMG's responses to U.S. Trustee issues with respect to KPMG retention application.	282.00
07/11/24	Ptucha, T.	0.30	Correspond with L. Casey (U.S. Trustee), W. Schaffer (KPMG) and C. McNamara regarding KPMG responses to U.S. Trustee questions regarding KPMG retention application.	249.00
07/11/24	Alindogan, N.	0.60	Review UST comments to June monthly fee application (.1); compile materials in response to same (.4); coordinate preparation of certification of counsel regarding RG June fee application (.1).	369.00
07/18/24	Ptucha, T.	0.10	Correspond with U.S. Trustee regarding KPMG responses to Trustee's questions on KPMG retention application.	83.00
07/23/24	Ptucha, T.	1.30	Review and analyze caselaw re governance issues and ordinary course of business (1.1); correspond with W. Shaffer (KPMG) regarding U.S. Trustee's comments to retention application (.2).	1,079.00
07/25/24	Alindogan, N.	0.90	Prepare first draft of KPMG supplemental declaration to retention application.	553.50
Total Hours		4.50	Total Amount	\$ 3,528.50

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
McNamara, Conor	0.20	1,410.00	282.00
Ptucha, Tessa	2.80	830.00	2,324.00
Alindogan, Nova	1.50	615.00	922.50
Total Hours	4.50	Total Amount \$	3,528.50
Services			\$ 3,528.50
Total Due			\$ 3,528.50

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/09/24	Joh, C.	0.10	Email Paul Hastings team re: expiration of review period for lender invoice.	112.00
07/11/24	Galardi, G.	0.40	Emails with BRG re: budget issues and closing of case	772.00
07/11/24	Joh, C.	0.20	Respond to C. Schwarzman re: weekly variance report certification.	224.00
07/11/24	Alindogan, N.	0.10	Review and revise notice of closing adequate assurance account.	61.50
08/06/24	Toms, M.	0.40	Review Omni professional fees; email correspondence with D. Spears (BRG) re: same (.4).	332.00
08/07/24	Toms, M.	0.60	Email correspondence with D. Spears re: Omni professional fees (.1); email correspondence with M. Desgrosseilliers (CBCC) re Omni fees (.5).	498.00
08/08/24	Toms, M.	0.40	Review Omni's invoices (.1); Email correspondence with K. Nownes re: Omni's professional fees (.3).	332.00
08/12/24	Toms, M.	0.30	Email correspondence with D. Spears (BRG), M. Desgrosseilliers (CBCC) re: omni professional fees.	249.00
08/13/24	Toms, M.	0.10	Email correspondence with C. Schwarzman re: Omni professional fees.	83.00
Total Hours		2.60	Total Amount	\$ 2,663.50

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.40	1,930.00	772.00
Joh, Christine	0.30	1,120.00	336.00
Toms, Margaret-Ann	1.80	830.00	1,494.00
Alindogan, Nova	0.10	615.00	61.50
Total Hours	2.60	Total Amount \$	2,663.50
Services			\$ 2,663.50
Total Due			\$ 2,663.50

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/01/24	Galardi, G.	0.30	Emails re: notice of Bankruptcy and Fl. class action.	579.00
07/01/24	McNamara, C.	0.20	Correspond with H. Moreno, G. Galardi, C. Schwarzman re class action complaint.	282.00
07/03/24	McNamara, C.	1.90	Review, comment on letter re automatic stay violation (.8); correspond with R. Brown, G. Galardi re same (.4); revise same (.4); correspond with counsel to plaintiffs re same (.3).	2,679.00
07/03/24	Alindogan, N.	0.20	Coordinate hard copy service of automatic stay letters.	123.00
Total Hours		2.60	Total Amount	\$ 3,663.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.30	1,930.00	579.00
McNamara, Conor	2.10	1,410.00	2,961.00
Alindogan, Nova	0.20	615.00	123.00
Total Hours	2.60	Total Amount \$	3,663.00
Services			\$ 3,663.00
Total Due			\$ 3,663.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/01/24	Galardi, G.	0.20	Call with Hilton re: notices and relationship.	386.00
07/24/24	Ptucha, T.	0.20	Correspond with Omni team regarding creditor matrix noticing list (.1); correspond with creditor regarding same (.1).	166.00
Total Hours		0.40	Total Amount	\$ 552.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	0.20	1,930.00	386.00
Ptucha, Tessa	0.20	830.00	166.00
Total Hours	0.40	Total Amount \$	552.00
Services			\$ 552.00
Total Due			\$ 552.00

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ROPES & GRAY LLP

File No.: 119240-0022

Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/15/24	Ptucha, T.	0.10	Correspond with D. Spears (BRG) re: June monthly operating reports.	83.00
07/16/24	Ptucha, T.	0.10	Correspond with D. Spears (BRG) re: monthly operating reports.	83.00
07/22/24	Ptucha, T.	0.10	Correspond with D. Spears (BRG) re: monthly operating reports.	83.00
08/19/24	Ptucha, T.	0.10	Correspond with D. Spears (BRG) and K. Ritcher (BRG) re July monthly operating reports.	83.00
08/20/24	Ptucha, T.	0.10	Correspond with D. Spears (BRG) re July monthly operating reports.	83.00
Total Hours		0.50	Total Amount	\$ 415.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ptucha, Tessa	0.50	830.00	415.00
Total Hours	0.50	Total Amount \$	415.00
Services		\$	415.00
Total Due		\$	415.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/02/24	Behl-Remijan, Eric	0.20	Analyze post-closing tax issues.	344.00
07/02/24	Malach, L.	0.20	Discuss current transaction status and weekly meeting with tax and KPMG teams.	194.00
07/08/24	Behl-Remijan, Eric	0.20	Analyze post-closing tax structure issues.	344.00
07/08/24	Malach, L.	0.20	Upload certified receipt as proof of mailing for 8832 package to iManage (.1); attention to discussion concerning conversion of entities (.1).	194.00
07/09/24	Behl-Remijan, Eric	0.20	Analyze post-closing tax structure issues.	344.00
07/09/24	Malach, L.	0.10	Discuss conversion of entities and ending of weekly tax meeting with KPMG and Ropes tax team.	97.00
07/10/24	McNamara, C.	1.50	Conference and correspond with Z. Parmar, K. Richter re sales tax audit (.5); review APA re sales tax audits (.7); correspond with G. Galardi, C. Schwarzman, E. Wheeler re same (.3).	2,115.00
07/17/24	McNamara, C.	0.10	Correspond with C. Sim re sales tax audits.	141.00
08/08/24	Behl-Remijan, Eric	0.30	Analyze post-closing tax issues.	516.00
Total Hours		3.00	Total Amount	\$ 4,289.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Behl-Remijan, Eric	0.90	1,720.00	1,548.00
Malach, Logan	0.50	970.00	485.00
McNamara, Conor	1.60	1,410.00	2,256.00
Total Hours	3.00	Total Amount \$	4,289.00
Services			\$ 4,289.00
Total Due			\$ 4,289.00

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ROPES & GRAY LLP

File No.: 119240-0025

Detail of Services

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
08/06/24	Toms, M.	0.30	Attend omnibus hearing (.3).	249.00
08/06/24	Alindogan, N.	0.20	Attend hearing on motion to dismiss and take notes.	123.00
	Total Hours	0.50	Total Amount	\$ 372.00

Timekeeper Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Toms, Margaret-Ann	0.30	830.00	249.00
Alindogan, Nova	0.20	615.00	123.00
Total Hours	0.50	Total Amount \$	372.00
Services		\$	372.00
Total Due		\$	372.00

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File No.: 119240-0026

Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/01/24	Parmar, Z.	0.30	Instructions to C. Brusko on post-closing process matters and updates to checklist (.3). Review correspondence regarding Trade AP list (.2).	366.00
07/01/24	Ptucha, T.	0.10	Correspond with C. McNamara regarding post dismissal workstreams.	83.00
07/03/24	Galardi, G.	0.60	Emails re: creditor notices re: sale and dismissal.	1,158.00
07/08/24	Parmar, Z.	1.40	Prep for and run Ropes corporate meeting to discuss post-closing matters (1.1); follow up emails on post-closing items (.3).	1,708.00
07/08/24	Price, J.	0.70	Meet with Ropes team to discuss post closing action items.	679.00
07/09/24	Galardi, G.	0.40	Follow-up re: dismissal matters.	772.00
07/09/24	Wheeler, E	0.50	Call with J. Carroll regarding engagement to wind-down seller entities.	760.00
07/09/24	Harris, N.	1.20	Attend wind down discussion with Carroll services. Correspondence regarding remaining entity conversions.	996.00
07/09/24	Parmar, Z.	0.80	Calls with J. Carroll and E. Wheeler on post-closing wind-down.	976.00
07/09/24	Price, J.	0.80	Meet with J. Carroll regarding wind down steps.	776.00
07/11/24	Parmar, Z.	1.20	Meeting with E. Wheeler; call with BRG, KPMG and J. Carroll to discuss wind-down matters and follow up emails with respect thereto.	1,464.00
07/16/24	Galardi, G.	0.60	Emails re: Carroll retention and wind down tasks.	1,158.00
07/22/24	Galardi, G.	0.40	Emails with BRG and internal team re: dismissal motion evidence and winddown.	772.00
07/22/24	McNamara, C.	0.80	Correspond with K. Richter, D. Spears re MORs (.5); correspond with N. Alindogan re wind down (.3).	1,128.00
07/23/24	Galardi, G.	0.40	Call with Chipman re: J. Carroll engagement (.3); emails re: insurance (.1).	772.00
07/23/24	McNamara, C.	0.60	Correspond with T. Ptucha re authority to retain wind down officer (.3); correspond with K. Richter, D. Spears, M. Desgrosseilliers re MORs (.3).	846.00
07/24/24	Galardi, G.	0.40	Address UST concerns with wind down officer and case closing (.2) emails and calls with Chipman re: same and call with UST (.2).	772.00
07/25/24	Galardi, G.	0.40	Follow-up call with Chipman re: wind down and dismissal call with UST.	772.00

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Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
07/25/24	McNamara, C.	1.70	Telephone conference with U.S. Trustee re motion to dismiss (.2); conference and correspond with K. Richter, D. Spears, M. Desgrosseilliers re MORs (1); review entity conversions re name changes (.3); correspond with E. Wheeler, Z. Parmar re same (.2).	2,397.00
07/25/24	Parmar, Z.	0.30	Discussions with E. Wheeler regarding question from K&S (.2); discussions with E. Wheeler and C. McNamara on local counsel fees (.1).	366.00
07/29/24	Wheeler, E	0.40	Attention to questions from regarding Investment Canada Act notice.	608.00
07/29/24	McNamara, C.	1.30	Correspond with E. Wheeler re Topco equity interests (.5); review customs bond counsel's comments to dismissal order (.5); correspond with same re same (.3).	1,833.00
07/30/24	McNamara, C.	0.70	Review consulting agreements (.5); correspond with K. Richter, D. Spears re same (.2).	987.00
07/31/24	McNamara, C.	0.40	Review correspondence re consulting agreements (.1); correspond with S. Williams re motion to dismiss (.1); correspond with L. Henrikson, M. Desgrosseilliers re motion to dismiss (.2).	564.00
08/01/24	McNamara, C.	0.30	Correspond with K. Richter, M. Desgrosseilliers re hearing on motion to dismiss.	423.00
08/02/24	Galardi, G.	0.40	Emails re: UST dismissal requests (.2); review revised order (.2).	772.00
08/02/24	McNamara, C.	1.60	Correspond with K. Richter, M. Desgrosseilliers re hearing on motion to dismiss (.9); review tax issues re same (.5); correspond with M. Desgrosseilliers re tax issues for motion to dismiss (.2).	2,256.00
08/05/24	Galardi, G.	0.80	Call with C. McNamara re: dismissal motion (.3); emails and call with Chipman re: same (.2); review case (.3).	1,544.00
08/05/24	McNamara, C.	1.50	Telephone conference with M. Desgrosseilliers, M. Foreman, J. Carroll re motion to dismiss hearing (.8); telephone conference with G. Galardi re same (.2); correspond with K. Richter, M. Desgrosseilliers re same (.3); telephone conference with G. Galardi, M. Desgrosseilliers re same (.2).	2,115.00
08/06/24	Galardi, G.	0.40	Emails and calls with Chipman re: hearing prep (.3); follow-up re: hearing (.1).	772.00
08/06/24	McNamara, C.	1.00	Prepare for motion to dismiss hearing (.3); attend hearing on motion to dismiss (.2); correspond with D. Marker re Proskauer fees	1,410.00

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ROPES & GRAY LLP

Detail of Services				
<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
			(.3); correspond with K. Richter, D. Spears re same (.3).	
08/08/24	McNamara, C.	0.30	Telephone conference with E. Wheeler re entity conversions.	423.00
08/11/24	Alindogan, N.	0.40	Calculate winddown budget following July fees.	246.00
08/16/24	Galardi, G.	0.70	Call with CCMP re: wind down issues (.4); emails with Chipman re: same (.3)	1,351.00
08/19/24	Galardi, G.	0.60	Emails re: numerous wind down and case closing matters with J. Carroll and others	1,158.00
08/19/24	Parmar, Z.	0.40	Respond to question from C. McNamara on entity conversions (.3); correspondence with Irish counsel regarding payment of fees (.1).	488.00
08/20/24	Galardi, G.	0.70	Emails with corporate team re: wind down issues (.3); follow-up re: tax issues and sale (.4)	1,351.00
08/21/24	Galardi, G.	0.40	Call with Newco board member re: winddown and case closing	772.00
Total Hours		25.90	Total Amount	\$ 37,794.00

Timekeeper Fee Summary			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Galardi, Gregg	7.20	1,930.00	13,896.00
Wheeler, Ellen	0.90	1,520.00	1,368.00
Harris, Natasha	1.20	830.00	996.00
McNamara, Conor	10.20	1,410.00	14,382.00
Parmar, Zahra	4.40	1,220.00	5,368.00
Price, Jake	1.50	970.00	1,455.00
Ptucha, Tessa	0.10	830.00	83.00
Alindogan, Nova	0.40	615.00	246.00
Total Hours	25.90	Total Amount \$	37,794.00

Services \$ 37,794.00

Total Due \$ 37,794.00

Our Reference No.: 119240



ROPES & GRAY LLP
 1211 AVENUE OF THE AMERICAS
 NEW YORK, NY 10036-8704
 212-596-9000 F 212-596-9090
 WWW.ROPESGRAY.COM

Invoice No.: 1630037
 Invoice Date: August 23, 2024
 Federal Tax ID: 04-2233412

Never Slip TopCo Inc
 Corporation Trust Center
 1209 Orange Street
 Wilmington, DE 19801

Services	\$	152,081.50
Total Disbursements and Charges		11,625.09
TOTAL	\$	<u>163,706.59</u>

Payment Instructions		
Mail checks to: Ropes & Gray LLP Mail Code: 11104 P.O. Box 70280 Philadelphia, PA 19176-0280	ACH Fund & Domestic Wire Transfers: Ropes & Gray LLP c/o Citibank, N.A 153 East 53rd Street New York, NY 10022	International Wire Transfers: Ropes & Gray LLP c/o Citibank, N.A 111 Wall Street New York, NY 10005

Standard Payment Terms: 30 Days

FRAUD PREVENTION ALERT: In our efforts to protect against possible wire transfer fraud, if you receive alternative payment instructions or are contacted by an unfamiliar/third party requesting changes be made to this invoice, please call your known contact at Ropes & Gray LLP to verbally verify.

EXHIBIT B**BUDGET FOR THE FINAL FEE PERIOD COMPARED TO ACTUAL HOURS
AND FEES INCURRED BY ROPES & GRAY DURING THE FINAL FEE PERIOD**

Task Code	Project Category	Budgeted		Actual ¹	
		Hours	Fees (\$)	Hours	Fees (\$)
3	Asset Analysis and Recovery	19-26	\$24,000-\$33,000	0.00	\$0.00
4	Asset Disposition	773-1047	\$966,000-\$1,309,000	1,367.40	\$1,662,718.00
5	Assumption and Rejection of Leases and Contracts	19-26	\$24,000-\$33,000	52.10	\$60,943.00
6	Avoidance Actions	19-26	\$24,000-\$33,000	0.00	\$0.00
7	Budgeting (Case)	19-26	\$24,000-\$33,000	7.00	\$8,529.50
8	Business Operations	57-79	\$72,000-\$99,000	62.40	\$75,940.00
9	Case Administration	75-101	\$94,500-\$126,500	111.60	\$97,945.50
10	Claims Administration and Objections	19-26	\$24,000-\$33,000	53.20	\$72,064.50
11	Corporate Governance and Board Matters	76-105	\$96,000-\$132,000	25.80	\$35,094.50
12	Employee Benefits and Pensions	57-79	\$72,000-\$99,000	71.80	\$87,048.00
13	Employment & Fee Applications	112-149	\$141,000-\$187,000	149.30	\$165,908.50
14	Employment & Fee Application Objections	19-26	\$24,000-\$33,000	10.90	\$9,818.50
15	Financing and Cash Collateral	384-528	\$480,000-\$660,000	341.60	\$434,990.50
16	Litigation: Contested Matters & Adversary Proceedings	129-167	\$162,000-\$209,000	84.70	\$110,431.50
17	Meetings & Communications with Creditors	19-26	\$24,000-\$33,000	12.50	\$16,823.00
18	Non-Working Travel	19-26	\$24,000-\$33,000	51.20	\$37,378.00
19	Plan and Disclosure Statement	0-0	\$0-\$0	0.00	\$0.00
20	Real Estate	0-0	\$0-\$0	0.00	\$0.00
21	Relief from Stay and Adequate Protection	19-26	\$24,000-\$33,000	1.00	\$1,741.50
22	Reporting	19-26	\$24,000-\$33,000	54.40	\$73,316.00
23	Tax	217-295	\$271,500-\$368,500	144.50	\$194,968.00

¹ In the aggregate, the fees sought do not exceed the fees budgeted for the time period from April 1, 2024 through August 22, 2024 in the budget and staffing plan agreed to between the Debtors and Ropes & Gray.

Task Code	Project Category	Budgeted		Actual ¹	
		Hours	Fees (\$)	Hours	Fees (\$)
24	Valuation	0-0	\$0-\$0	0.00	\$0.00
25	Hearings	114-154	\$142,500-\$192,500	85.00	\$120,939.50
26	Winddown	90-110	\$112,500-\$137,500	25.90	\$37,794.00
	TOTAL	2280-3080	\$2,850,000 – \$3,850,000	2,712.30	\$3,304,392.00

PROPOSED AND ACTUAL STAFFING PLAN

	Proposed		Actual	
Category of Timekeeper	Number of Timekeepers	Estimated Average Hourly Rate	Number of Timekeepers	Average Hourly Rate
Partners	17	\$1,617	8	\$1,786.82
Counsel	5	\$1,392	2	\$1,521.50
Associates	27	\$1,125	24	\$1,133.84
Paralegals and Staff	11	\$491	6	\$556.84

EXHIBIT C**CUSTOMARY AND COMPARABLE COMPENSATION
DISCLOSURE WITH FINAL FEE APPLICATION**

The blended hourly rate for all Ropes & Gray non-bankruptcy domestic timekeepers (including both professionals and paraprofessionals) (the “Non-Bankruptcy Blended Rate”) during the comparable period beginning April 1, 2024 and ending August 22, 2024 (the “Comparable Period”) was, in the aggregate, approximately \$1,043.25 per hour.

The blended hourly rate for all Ropes & Gray timekeepers (including both professionals and paraprofessionals) who billed to the Debtors during the Comparable Period was approximately \$1,218.30 per hour.

A detailed comparison of these rates is as follows:

Blended Hourly Rate Disclosures		
Position at Ropes & Gray	Non-Bankruptcy Blended Rate	Blended Hourly Rate in Application
Partners	\$1,579.01	\$1,786.82
Counsel	\$1,259.54	\$1,521.50
Associates	\$952.87	\$1,133.84
Paraprofessional	\$327.22	\$556.84
Blended Rate	\$1,043.25	\$1,218.30

EXHIBIT D-1**SUPPLEMENTAL DISCLOSURES AND
INFORMATION RELATED TO FINAL FEE APPLICATION**

Are rates in application higher than those approved or disclosed in retention?	No
Total amount of compensation previously requested pursuant to the Interim Compensation Order to date	\$3,152,310.50
Total amount of expense reimbursement previously requested pursuant to the Interim Compensation Order to date	\$25,790.68
Total compensation sought in this application approved to date pursuant to Interim Compensation Order	\$0.00
Total amount of expense reimbursement sought in this application approved to date pursuant to Interim Compensation Order	\$0.00
Compensation sought in this application already paid pursuant to Interim Compensation Order	\$2,512,140.80
Amount of expense reimbursement sought in this application already paid pursuant to Interim Compensation Order	\$22,180.93
Compensation sought in this application not yet paid pursuant to Interim Compensation Order	\$780,116.70
Number of professionals included in this application	40 (8 Partners, 2 Counsel, 24 Associates, 6 Paraprofessionals)
If applicable, number of professionals in this application not included in staffing plan approved by client	N/A
If applicable, total attorneys billing less than 15 hours.	11
If applicable, difference between fees budgeted and compensation sought for the Final Fee Period	Yes. Although Ropes & Gray was within the aggregate budget presented and approved by the client, Ropes & Gray fees were higher in five (5) matters and higher by 10% in four (4) of those five matters.

EXHIBIT D-2

Section C.5 of the U.S. Trustee Guidelines requires an applicant to respond to six questions relating to its fee application. To that end, Ropes & Gray specifically responds to certain questions identified in the U.S. Trustee Guidelines as follows:

Question 1: Did Ropes & Gray agree to any variations from, or alternatives to, Ropes & Gray's standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Answer: No.

Question 2: If the fees sought in the Fee Application with respect to the Final Fee Period as compared to the fees budgeted for the Final Fee Period covered by the Application are higher by 10% or more, did Ropes & Gray discuss the reasons for the variation with the client?

Answer: Yes, Ropes & Gray's fees were less than what was budgeted.

Question 3: Have any of the professionals included in the Fee Application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No.

Question 4: Does the Fee Application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices?

Answer: All time included in project category R-1 during the Interim Fee Period by Ropes & Gray professionals was on account of reviewing and revising this Fee Application for such period, which may include reviewing and revising the relevant time detail attached to each such application.

Question 5: Does the Fee Application include time for fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify hours and fees.

Answer: In reviewing time records to confirm compliance with the U.S. Trustee Guidelines and Bankruptcy Rules, Ropes & Gray also reviewed for privilege; however, Ropes & Gray believes no redactions were made based on privilege and would attribute no additional time for such review.

Question 6: Did the Fee Application include any rate increases since retention in these cases?

Answer: No.

- i. Did the client agree when retaining Ropes & Gray to accept all future rate increases? If not, did Ropes & Gray inform the client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Answer: Not applicable.

EXHIBIT E**COMPENSATION BY PROJECT CATEGORY FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024**

Task Code	Project Category	Total Hours	Total Fees
0004	Asset Disposition	14.60	\$16,094.50
0005	Assumption and Rejection of Leases and Contracts	13.60	\$13,731.00
0007	Budgeting (Case)	5.20	\$6,488.50
0008	Business Operations	2.00	\$3,444.00
0009	Case Administration	5.20	\$3,907.50
0011	Corporate Governance and Board Matters	3.90	\$5,811.00
0013	Employment & Fee Applications	43.50	\$49,328.00
0014	Employment & Fee Application Objections	4.50	\$3,528.50
0015	Financing and Cash Collateral	2.60	\$2,663.50
0016	Litigation: Contested Matters & Adversary Proceedings	2.60	\$3,663.00
0017	Meetings & Communications with Creditors	0.40	\$552.00
0022	Reporting	0.50	\$415.00
0023	Tax	3.00	\$4,289.00
0025	Hearings	0.50	\$372.00
0026	Wind Down	25.90	\$37,794.00
	TOTALS	128.00	\$152,081.50

COMPENSATION BY PROJECT CATEGORY FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024

Task Code	Project Category	Total Hours	Total Fees
0004	Asset Disposition	1,367.40	\$1,662,718.00
0005	Assumption and Rejection of Leases and Contracts	52.10	\$60,943.00
0007	Budgeting (Case)	7.00	\$8,529.50
0008	Business Operations	62.40	\$75,940.00
0009	Case Administration	111.60	\$97,945.50
0010	Claims Administration and Objections	53.20	\$72,064.50
0011	Corporate Governance and Board Matters	25.80	\$35,094.50
0012	Employee Benefits and Pensions	71.80	\$87,048.00
0013	Employment & Fee Applications	149.30	\$165,908.50
0014	Employment & Fee Application Objections	10.90	\$9,818.50
0015	Financing and Cash Collateral	341.60	\$434,990.50
0016	Litigation: Contested Matters & Adversary Proceedings	84.70	\$110,431.50
0017	Meetings & Communications with Creditors	12.50	\$16,823.00
0018	Non-Working Travel (Billed at 50%)	51.20	\$37,378.00 ¹
0021	Relief from Stay and Adequate Protection	1.00	\$1,741.50
0022	Reporting	54.40	\$73,316.00
0023	Tax	144.50	\$194,968.00
0025	Hearings	85.00	\$120,939.50
0026	Wind Down	25.90	\$37,794.00
	TOTAL	2,712.30	\$3,304,392.00
	PRIOR AGREED REDUCTIONS WITH UST		(\$12,134.50)
	TOTAL FINAL FEES REQUESTED		\$3,367,257.50²

¹ This amount reflects the reduction of \$37,378.00 applied to travel time.

² Ropes & Gray will also be seeking court approval for fees and expenses incurred in connection with services for the period from August 22, 2024 through September 13, 2024 (the “Final Fee Hearing”) in an amount that is not expected to exceed \$75,000. To that end, on or before two business days prior the Final Fee Hearing, Ropes & Gray will file a supplement to this Fee Application.

EXHIBIT F**COMPENSATION BY INDIVIDUAL FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024¹**

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Gregg Galardi	Partner, Business Restructuring Admitted in DE (1991) Admitted in NY (2007) Admitted in DC (2007) Admitted in CO (2023)	\$1,930.00	27.80	\$53,654.00
Cristine Pirro Schwarzman	Partner, Business Restructuring Admitted in NY (2011)	\$1,740.00	0.30	\$522.00
Eric Behl-Remijan	Partner, Tax Admitted in NY (2012)	\$1,720.00	0.90	\$1,548.00
Ellen Wheeler	Counsel, Corporate Admitted in NY (2013)	\$1,520.00	3.10	\$4,712.00
Conor McNamara	Associate, Business Restructuring Admitted in IL (2018)	\$1,410.00	22.50	\$31,725.00
Zahra Parmar	Associate, Corporate Admitted in CAN (2018)	\$1,220.00	6.10	\$7,442.00
Christine Joh	Associate, Business Restructuring Admitted in NY (2020)	\$1,120.00	4.20	\$4,704.00
Nyle Hussain	Associate, Business Restructuring Admitted in NY (2022)	\$970.00	8.20	\$7,954.00
Logan Malach	Associate, Employment Admitted in CA (2022)	\$970.00	0.50	\$485.00
Jake Price	Associate, Corporate Admitted in NY (2023)	\$970.00	1.60	\$1,552.00
Natasha Harris	Associate, Corporate Admitted in NY (2023)	\$830.00	4.10	\$3,403.00
Tessa Ptucha	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	15.30	\$12,699.00
Margaret-Ann Toms	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	7.40	\$6,142.00
Nova Alindogan	Business Restructuring Paralegal Specialist	\$615.00	24.30	\$14,944.50
Jacob Kalina	Corporate Program Paralegal	\$350.00	1.70	\$595.00
TOTAL			128.00	\$152,081.50
Blended Hourly Rate for All Timekeepers				\$1,188.14
Blended Hourly Rate for Attorneys				\$1,338.65

¹ Ropes & Gray will also be seeking court approval for fees and expenses incurred in connection with services for the period from August 22, 2024 through September 13, 2024 (the “Final Fee Hearing”) in an amount that is not expected to exceed \$75,000. To that end, on or before two business days prior the Final Fee Hearing, Ropes & Gray will file a supplement to this Fee Application.

COMPENSATION BY INDIVIDUAL FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Gregg Galardi	Partner, Business Restructuring Admitted in DE (1991) Admitted in NY (2007) Admitted in DC (2007) Admitted in CO (2023)	\$1,930.00	198.20	\$369,884.50
Jonathan P. Gill	Partner, Corporate Admitted in NY (2000)	\$1,800.00	1.90	\$3,420.00
Jordan Altman	Partner, IP Admitted in NY (2005)	\$1,800.00	2.60	\$4,680.00
Cristine Pirro Schwarzman	Partner, Business Restructuring Admitted in NY (2011)	\$1,740.00	159.10	\$273,354.00
Eric Behl-Remijan	Partner, Tax Admitted in NY (2012)	\$1,720.00	42.00	\$72,240.00
Danna R. Kivell	Partner, Employment Admitted in NY (2010)	\$1,720.00	11.50	\$19,780.00
Stephanie A. Bruce	Partner, Employment Admitted in MA (2003)	\$1,680.00	11.00	\$18,480.00
Pascal Mayer	Partner, Employment Admitted in NY (2013)	\$1,680.00	1.10	\$1,848.00
Joseph Rafferty	Counsel, Litigation Admitted in NY (2019)	\$1,620.00	2.40	\$3,888.00
Ellen Wheeler	Counsel, Corporate Admitted in NY (2013)	\$1,520.00	157.50	\$239,400.00
Helen Ethridge	Associate, Corporate Admitted in NY (2016)	\$1,490.00	36.40	\$54,236.00
Sang Min (Chris) Shim	Associate, Tax Admitted in NY (2016)	\$1,460.00	16.50	\$24,090.00
Holt Baker	Associate, Corporate Admitted in NY (2018)	\$1,430.00	18.40	\$26,312.00
Anthony Marzocca	Associate, Corporate Admitted in NJ (2015) Admitted in NY (2016)	\$1,410.00	153.20	\$216,012.00
Conor McNamara	Associate, Business Restructuring Admitted in IL (2018)	\$1,410.00	359.80	\$490,045.50
Rahmon Brown	Associate, Business Restructuring Admitted in IL (2017) Admitted in NY (2022)	\$1,340.00	102.20	\$136,948.00
Katharine Scott	Associate, Business Restructuring Admitted in NY (2019)	\$1,340.00	16.50	\$22,110.00
Michael Stern	Associate, Employment Admitted in NY (2020)	\$1,340.00	15.10	\$20,234.00
Zahra Parmar	Associate, Corporate Admitted in CAN (2018)	\$1,220.00	260.50	\$317,810.00
Adwoa Hinson	Associate, Corporate Admitted in NY (2021)	\$1,220.00	4.30	\$5,246.00
Christine Joh	Associate, Business Restructuring Admitted in NY (2020)	\$1,120.00	163.00	\$182,560.00
Daniel Murphy	Associate, Employment Admitted in MA (2021)	\$1,120.00	4.20	\$4,704.00

Timekeeper	Title, Department and Year Admitted	Rate	Hours	Amount
Anvita Baldota	Associate, Employment Admitted in MA (2021)	\$1,120.00	7.30	\$8,176.00
Casey Seivright	Associate, Corporate Admitted in NY (2022)	\$1,120.00	24.30	\$27,216.00
Nyle Hussain	Associate, Business Restructuring Admitted in NY (2022)	\$970.00	150.50	\$145,985.00
Logan Malach	Associate, Employment Admitted in CA (2022)	\$970.00	39.10	\$37,927.00
Jake Price	Associate, Corporate Admitted in NY (2023)	\$970.00	57.40	\$55,678.00
Tyler Kamperschroer	Associate, Corporate Admitted in NY (2023)	\$970.00	8.60	\$8,342.00
Natasha Harris	Associate, Corporate Admitted in NY (2023)	\$830.00	99.80	\$82,834.00
Elizabeth Ortiz-Menchaca	Associate, Corporate Admitted in CA (2023)	\$830.00	34.80	\$28,884.00
Cameron Brusko	Associate, Corporate Admitted in NY (2024)	\$830.00	50.40	\$41,832.00
Tessa Ptucha	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	120.40	\$98,272.00
Margaret-Ann Toms	Associate, Business Restructuring Admitted in NY (2024)	\$830.00	186.90	\$152,803.00
Saidong Zhang	Associate, Corporate Admitted in NY (2024)	\$830.00	1.30	\$1,079.00
Nova Alindogan	Business Restructuring Paralegal Specialist	\$615.00	133.60	\$82,164.00
Nicole Mollica	Trademark Paralegal Specialist	\$590.00	3.40	\$2,006.00
Jocelyn Campos	Sr. Business Restructuring Paralegal	\$575.00	14.20	\$8,165.00
Jonathan Bradford	Sr. IP Paralegal	\$570.00	2.50	\$1,425.00
Marion Lane	Corporate Paralegal	\$415.00	2.80	\$1,162.00
Jacob Kalina	Corporate Program Paralegal	\$350.00	37.60	\$13,160.00
TOTAL			2,712.30	\$3,304,392.00
Blended Hourly Rate for All Timekeepers				\$1,218.30
Blended Hourly Rate for Attorneys				\$1,269.28

EXHIBIT G**EXPENSE SUMMARY FOR THE MONTHLY FEE PERIOD
JULY 1, 2024 THROUGH AUGUST 22, 2024**

Expense Category	Amount
Computer Assisted Research	\$474.95
Filing Fees	\$10,970.14
Good Standing Certificates	\$180.00
TOTAL	\$11,625.09

**EXPENSE SUMMARY FOR THE FINAL FEE PERIOD
APRIL 1, 2024 THROUGH AUGUST 22, 2024**

Expense Category	Amount
Air/Rail Travel	\$1,400.00
Color Photocopy	\$4,036.50
Computer Assisted Research	\$6,930.32
Courier Service	\$54.27
Filing Fees	\$14,592.34
Good Standing Certificates	\$180.00
Hotel	\$1,278.13
Lien Searches	\$5,093.89
Outside Professional Services	\$1,461.00
Tabs and Binding	\$57.72
Transcript	\$2,331.60
TOTAL	\$37,415.77
Prior Agreed Reductions with UST	(\$3,609.75)
TOTAL FINAL EXPENSES REQUESTED	\$33,806.02

**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 COMBINED FOURTH MONTHLY AND FINAL FEE APPLICATION OF
ROPES & GRAY LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS IN
POSSESSION FOR THE MONTHLY PERIOD FROM JULY 1, 2024 THROUGH AND
INCLUDING SEPTEMBER 13, 2024 AND FOR THE FINAL PERIOD FROM APRIL 1,
2024 THROUGH AND INCLUDING SEPTEMBER 13, 2024**

PLEASE TAKE NOTICE that on August 23, 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 *Combined Fourth Monthly and Final Fee Application of Ropes & Gray LLP as Attorneys for the Debtors and Debtors in Possession for the Monthly Period from July 1, 2024 Through and Including September 13, 2024 and for the Final Period from 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) 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: gregg.galardi@ropesgray.com and cristine.schwarzman@ropesgray.com) and Chipman Brown Cicero & Cole, LLP, Hercules Plaza, 1313 N. Market Street, Suite

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.

5400, Wilmington, DE 19801 (Attn: Mark L. Desgrosseilliers, email: desgross@chipmanbrown.com);

- (ii) 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);
- (iii) 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
- (iv) 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 23, 2024
Wilmington, Delaware

CHIPMAN BROWN CICERO & COLE, LLP

/s/ Mark L. Desgrosseilliers

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-and-

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Counsel to the Debtors and Debtors in Possession