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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
WEISS MULTI-STRATEGY ADVISERS	:	
LLC, <i>et al.</i> , ¹	:	Case No. 24-10743 (MG)
	:	
Debtors.	:	(Jointly Administered)
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**GWA, LLC’S APPLICATION FOR AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF MORGAN, LEWIS & BOCKIUS LLP
AS SPECIAL TAX COUNSEL FOR GWA, LLC *NUNC PRO TUNC* TO APRIL 16, 2025**

GWA, LLC (“GWA” or the “Debtor”), one of the above-captioned debtor and debtor-in-possession in the above-referenced Chapter 11 cases (the “Chapter 11 Cases”), by and through its attorneys, Klestadt Winters Jureller Southard & Stevens, LLP, hereby submits this application (the “Application”)² for entry of an order, pursuant to section 327(e) of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Weiss Multi-Strategy Advisers LLC (7518); GWA, LLC (7079); OGI Associates LLC (4493); Weiss Special Operations LLC (7626); and Weiss Multi-Strategy Funds LLC (8004). The location of Debtor Weiss Multi-Strategy Advisers LLC’s principal place of business was formerly 320 Park Avenue, 20th Floor, New York, New York 10022 and the Debtors’ service address in these Chapter 11 Cases is P.O. Box 2857, Meriden, Connecticut 06450.

² Capitalized terms used but not immediately defined shall have the meanings assigned to them elsewhere in the Application.

“Bankruptcy Rules”), authorizing the employment and retention of Morgan, Lewis & Bockius LLP (“Morgan Lewis”) as its special tax counsel, *nunc pro tunc* to April 16, 2025. In support of the Application, GWA submits the (i) *Declaration of Sheri A. Dillon in Support of GWA, LLC’s Application for an Order Authorizing the Employment and Retention of Morgan, Lewis & Bockius LLP as Special Tax Counsel to GWA, LLC Nunc Pro Tunc to April 16, 2025* (the “Dillon Declaration”), dated July 29, 2025, and attached hereto as **Exhibit A**, and (ii) *Declaration of Michele M. Lanzoni in Support of GWA, LLC’s Application for an Order Authorizing the Employment and Retention of Morgan, Lewis & Bockius LLP as Special Tax Counsel to GWA, LLC Nunc Pro Tunc to April 16, 2025*, dated July 29, 2025 and annexed hereto as **Exhibit B** (the “Lanzoni Declaration”), and respectfully represents as follows:

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue of this proceeding and of this Application is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicate for the relief requested herein is section 327(e) of the Bankruptcy Code and Bankruptcy Rule 2014.

BACKGROUND

4. On April 29, 2024 (the “Petition Date”), each Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).
5. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

6. As of the date of this Application, no request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases and no official committees have been appointed or designated.

7. In the early 2000s, GWA engaged in a series of complex financial transactions involving certain derivative contracts known as “Barrier Option Contracts.” GWA treated these contracts as derivatives pursuant to sections 1234 and 1234A of the Internal Revenue Code because the Barrier Option Contracts provided GWA derivative rights with respect to the property, i.e., the securities, referenced by the contracts (the “Basket Securities”).

8. The Internal Revenue Service (the “IRS”) subsequently initiated an examination of GWA and challenged GWA’s treatment of the Barrier Option Contracts, asserting that GWA should be treated as the direct owner of the Basket Securities. The dispute ultimately gave rise to litigation currently pending with the United States Tax Court (the “Tax Court”), captioned *GWA LLC, George A. Weiss, Tax Matters Partner v. Commissioner of Internal Revenue*, Docket No. 6981-19 (the “Tax Court Action”).

9. On April 16, 2025, the United States Tax Court issued an opinion recharacterizing the Barrier Option Contracts and holding that GWA should be treated as having directly owned the Basket Securities. The Tax Court further held GWA is subject to a change in accounting method as a result of that recharacterization. The Tax Court’s ruling will have significant federal income tax consequences for the members of GWA, resulting in potential tax liabilities in the hundreds of millions of dollars. However, because GWA is taxed as a partnership, it does not and will not have any federal income tax liability. Rather, such liabilities flow through to its members.

10. As ordered by the Tax Court, the IRS and Morgan Lewis are preparing computations to submit to the Tax Court so that it can enter a judgment under Tax Court Rule 155. The computations are due on August 18, 2025.

11. George Allen Weiss (“Mr. Weiss”) was GWA’s tax matters partner (“TMP”). However, upon filing of Mr. Weiss’s chapter 11 proceeding in the United States Bankruptcy Court for the Southern District of Florida, Miami Division, administered in case no. 25-16349-RAM, Mr. Weiss is no longer eligible to serve as GWA’s TMP. *See* 26 C.F.R. § 301.6231(a)(7)-1(l)(1)(iv). Consequently, the Tax Court has ordered GWA to designate a successor TMP by July 31, 2025.

12. Morgan Lewis worked with GWA to appoint Michele M. Lanzoni as co-managing member and designate her as TMP for GWA’s 2009 and 2010 tax years. Morgan Lewis will notify the Tax Court and IRS counsel of the designation.

13. As the majority member of GWA, Mr. Weiss expects the IRS to assert a substantial claim against him personally in his chapter 11 case on account of his allocable share of GWA’s tax liabilities. In fact, on July 15, 2025, the IRS filed proof of claim number Amended 2 in Mr. Weiss’s chapter 11 case, asserting a claim for \$191,021,055.83. Once the Tax Court issues its judgment as set forth above, Mr. Weiss anticipates that the IRS will likely amend its claim.

14. Morgan Lewis has represented Mr. Weiss and GWA for many years in connection with various complex tax matters, including those arising out of the Tax Court Action. Mr. Weiss is facing the single largest tax liability as the majority member of GWA. Moreover, the Debtors’ chapter 11 cases are winding down, and the Debtors have very limited resources with which to pay the expected professional fees to be incurred by Morgan Lewis. As a result, Mr. Weiss has agreed to pay such fees in his chapter 11 case.

15. On July 15, 2025, pursuant to section 327(e) of the Bankruptcy Code, Mr. Weiss filed an application to employ Morgan Lewis as special tax counsel in his chapter 11 case. Mr. Weiss's application also sought approval for him to pay Morgan Lewis's fees associated with the services to be provided, including legal services in connection with the Tax Court Action and the appeal of the Tax Court's opinion to the United States Court of Appeals for the Second Circuit.

16. On July 22, 2025, the United States Bankruptcy Court for the Southern District of Florida, Miami Division held a hearing during which it preliminarily granted Morgan Lewis's retention application and Mr. Weiss's arrangement to pay Morgan Lewis's fees for the services provided to both Mr. Weiss and GWA.

RETENTION OF MORGAN, LEWIS & BOCKIUS LLP

17. By this Application, GWA seeks entry of an order, substantially in the form attached hereto as **Exhibit C**, authorizing it to employ and retain Morgan Lewis as its special tax counsel in the Chapter 11 Cases.

18. GWA respectfully submit that it requires special tax counsel pursuant to section 327(e) of the Bankruptcy Code to provide the following services (collectively, the "Services"):

- a. Representing GWA in the Tax Court Action;
- b. Prosecuting the appeal of the Tax Court's opinion to the United States Court of Appeals for the Second Circuit; and
- c. Providing additional legal services in connection with the Tax Court Action, the appeal of the Tax Court's opinion, and GWA's federal income tax reporting.

19. GWA has selected Morgan Lewis as its special tax counsel because of Morgan Lewis's familiarity with GWA's affairs and its substantial experience in federal income taxation, as well as in Tax Court and appellate litigation. Morgan Lewis is already engaged in taking the steps necessary for the Tax Court to enter its decision, addressing the consequences of the Tax Court's ruling, and is well

acquainted with the relevant facts, legal issues, and procedural history. GWA submits that continued representation by Morgan Lewis will avoid unnecessary cost and duplication of effort that would result from retaining new counsel unfamiliar with these matters. Morgan Lewis's continued involvement will also promote consistent treatment of tax issues that affect both GWA and Mr. Weiss across their respective proceedings, including matters involving litigation strategy, settlement discussions, claim estimation, and preservation of appellate rights.

20. As such, GWA believes that Morgan Lewis is well qualified to be special tax counsel in the Chapter 11 Cases.

21. GWA seek authority to retain Morgan Lewis as its special tax counsel pursuant to Section 327(e) of the Bankruptcy Code and Bankruptcy Rule 2014. Section 327(e) of the Bankruptcy Code provides a trustee (or debtor and debtor in possession, by virtue of Sections 1101(1) and 1107(a) of the Bankruptcy Code), with the Court's approval, to

employ, for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney ***does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.***

11 U.S.C. § 327(e) (emphasis added).

22. The Debtors' bankruptcy counsel, Klestadt Winters Jureller Southard & Stevens, LLP ("KWJS&S"), will represent the Debtors in connection with all other matters before this Court to ensure that there is no overlap between Morgan Lewis's representation and the bankruptcy work being handled by KWJS&S.

PROFESSIONAL COMPENSATION

23. As set forth above, the United States Bankruptcy Court for the Southern District of Florida, Miami Division, preliminarily granted Mr. Weiss's application to employ Morgan Lewis,

and Mr. Weiss will be paying the fees incurred by Morgan Lewis as the Debtors are winding down their bankruptcy cases and have very limited resources. Lastly, the Debtors and Mr. Weiss are not adverse with respect to those matters.

24. Section 327(e) of the Bankruptcy Code differs from section 327(a), which imposes an additional requirement that counsel be a “disinterested person.” 11 U.S.C. § 327(a). That requirement does not apply to special counsel retained under section 327(e). *See In re Lease-A-Fleet, Inc.*, 1992 WL 8334 *1 (E.D. Pa. Jan. 15, 1992); *In re Albert*, 206 B.R. 636, 642 n.7 (Bankr. D. Mass. 1997); *DeVlieg-Bullard, Inc. v. Natale (In re DeVlieg, Inc.)*, 174 B.R. 497, 503 (N.D. Ill. 1994); *In re Microwave Prods. of Am., Inc.*, 104 B.R. 900, 908 (Bankr. W.D. Tenn. 1989); *In re Film Ventures Intern., Inc.*, 75 B.R. 250, 252 (9th Cir. B.A.P. 1987); *In re Vernell*, 2007 WL 2746624, at *2 n. 1 (Bankr. S.D. Fla. Sept. 14, 2007); *In re Covenant Fin. Group of Am., Inc.*, 243 B.R. 450, 456 n.8 (Bankr. N.D. Ala. 1999); *In re Maynard*, 172 B.R. 353, 355 (Bankr. M.D. Fla. 1994). Instead, special counsel may be employed so long as the attorney “does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.” 11 U.S.C. § 327(e).

25. As set forth in the Dillon Declaration, Morgan Lewis (i) does not hold or represent an interest adverse to the Debtors’ estates with respect to the matters for which it is proposed to be retained, and (ii) does not have any connections with the Debtors’ creditors, other parties in interest, or their respective counsel that would give rise to an interest adverse to the Debtors or the estates in connection with the tax matters for which it is being engaged. While certain of the Debtors were borrowers under promissory notes in favor of Jefferies Strategic Investments LLC and Leucadia Asset Management Holdings LLC (together, the “Lenders”), and Mr. Weiss subsequently entered into a forbearance agreement that included a purported personal guaranty of

those obligations, those matters fall outside the scope of Morgan Lewis's proposed representation. Morgan Lewis has not represented the Debtors, Mr. Weiss, or the Lenders in that litigation, and neither the forbearance agreement nor the resulting judgment or its appeal is within the subject matter of Morgan Lewis's engagement. Accordingly, Morgan Lewis's retention complies with section 327(e).

26. There are no arrangements for compensating Morgan Lewis in connection with the Services other than as set forth in this Application and the Dillon Declaration. Morgan Lewis has not shared, and has not agreed to share, (a) any compensation it has received or may receive with any other person or entity, except with members of the firm, or (b) any compensation received or to be received by another person or entity in connection with the Services or any other matter relating to the Debtors, except as permitted under the Bankruptcy Code and Bankruptcy Rules.

27. Morgan Lewis may have performed, and may continue to perform in the future, services in matters unrelated to this case for persons or entities that are parties in interest in these chapter 11 cases. As part of its regular practice as a large international law firm, Morgan Lewis appears in numerous bankruptcy, litigation, and transactional matters in which it works with or against attorneys, accountants, financial advisors, investment bankers, and other professionals who represent or may in the future represent creditors or other parties in interest in these cases.

28. If Morgan Lewis discovers any information that is contrary to or relevant to the statements made in this Application or the Dillon Declaration, it will promptly disclose such information by filing and serving a supplemental declaration on the U.S. Trustee and all parties that have filed a notice of appearance in these chapter 11 cases.

29. In addition, Morgan Lewis will continue to review its records periodically during the pendency of these cases to ensure that no conflicts or other disqualifying circumstances exist

or arise. If any new relevant facts or relationships are discovered, Morgan Lewis will use reasonable efforts to identify them and will promptly file a supplemental declaration, as required under Bankruptcy Rule 2014(a).

NOTICE

30. Notice of this Application will be provided to: (i) the Office of the United States Trustee for the Southern District of New York; (ii) counsel to Jefferies Strategic Investments, LLC and Leucadia Asset Management Holdings LLC; (iii) the top twenty (20) general unsecured creditors of each Debtor; (iv) the United States Attorney's Office for the Southern District of New York; (v) the Internal Revenue Service; (vi) the Securities and Exchange Commission; (vii) the National Futures Association; (viii) Financial Industry Regulatory Authority; (ix) the Commodities Futures Trading Commission; and (x) any party that has requested notice pursuant to Bankruptcy Rule 2002.

NO PRIOR REQUEST

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

WHEREFORE, GWA respectfully requests that the Court enter an order substantially in the form attached hereto as **Exhibit C** approving the retention of Morgan Lewis as its special tax counsel, *nunc pro tunc* to April 16, 2025, and granting such other and further relief as the Court may deem just and proper.

Dated: New York, New York
July 29, 2025

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

By: /s/ John E. Jureller, Jr.

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lkiss@klestadt.com
ssweeney@klestadt.com

Counsel to the Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
WEISS MULTI-STRATEGY ADVISERS	:	
LLC, <i>et al.</i> , ¹	:	Case No. 24-10743 (MG)
	:	
Debtors.	:	(Jointly Administered)
-----X		

**DECLARATION OF SHERI A. DILLON IN SUPPORT OF
GWA, LLC’S APPLICATION FOR AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF MORGAN, LEWIS & BOCKIUS LLP
AS SPECIAL TAX COUNSEL FOR GWA, LLC *NUNC PRO TUNC* TO APRIL 16, 2025**

I, Sheri A. Dillon, declare, pursuant to section 1746 of Title 28 of the United States Code, as follows:

1. I am an attorney at law admitted to practice in the District of Columbia and United States Tax Court, among others. I am a partner at the firm of Morgan, Lewis & Bockius LLP (“Morgan Lewis” or the “Firm”), which maintains an office at 1111 Pennsylvania Avenue, NW, Washington, DC 20004-2541.

2. I am familiar with the matters set forth herein and make this declaration (the “Declaration”) in support of the application (the “Application”) of GWA, LLC (“GWA” or the “Debtor”), one of the above-captioned debtors and debtor-in-possession in the above-referenced Chapter 11 cases (the “Chapter 11 Cases”), for an order authorizing GWA’s employment and retention of Morgan Lewis as its special tax counsel effective as of April 16, 2025.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Weiss Multi-Strategy Advisers LLC (7518); GWA, LLC (7079); OGI Associates LLC (4493); Weiss Special Operations LLC (7626); and Weiss Multi-Strategy Funds LLC (8004). The location of Debtor Weiss Multi-Strategy Advisers LLC’s principal place of business was formerly 320 Park Avenue, 20th Floor, New York, New York 10022 and the Debtors’ service address in these Chapter 11 Cases is P.O. Box 2857, Meriden, Connecticut 06450.

QUALIFICATIONS OF MORGAN LEWIS

3. Morgan Lewis regularly represents individuals, corporations, and other business entities in a wide range of federal, state, and local tax matters, including those similar in nature and complexity to the services to be provided to the Debtor. I will lead Morgan Lewis's engagement in this matter and will be primarily responsible for the oversight, coordination, and delivery of the Services described in the Application.

SERVICES TO BE PROVIDED

4. Pursuant to Section 327(e) of the Bankruptcy Code, Morgan Lewis will provide legal services to the Debtor as special tax counsel, including the following (collectively, the "Services"):

- a. Representing GWA in the Tax Court Action²;
- b. Prosecuting the appeal of the Tax Court's opinion to the United States Court of Appeals for the Second Circuit; and
- c. Providing additional legal services in connection with the Tax Court Action, the appeal of the Tax Court's opinion, and GWA's federal income tax reporting.

COMPENSATION

5. Morgan Lewis has represented the Debtor and George A Weiss ("Mr. Weiss") for many years in connection with various complex tax matters, including those arising out of the Tax Court Action. Morgan Lewis has provided, and agrees to continue providing, assistance to the Debtor in accordance with the terms and conditions set forth in the Application and this Declaration.

6. As set forth in the Application, the United States Bankruptcy Court for the Southern District of Florida, Miami Division, preliminarily granted Mr. Weiss's application to employ

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

Morgan Lewis, and Mr. Weiss will be paying the fees incurred by Morgan Lewis as the Debtors are winding down their bankruptcy cases and have very limited resources.

7. There are no arrangements to compensate Morgan Lewis for the Services to be provided other than as set forth in the Application and this Declaration. Morgan Lewis has not shared, and has not agreed to share, (a) any compensation it has received or may receive with any other party or person, other than with members of the firm, or (b) any compensation another person or party has received or may receive in connection with the Services or otherwise with respect to the Debtors, except as permitted by the Bankruptcy Code and the Bankruptcy Rules.

MORGAN LEWIS'S CONNECTION

8. In preparing this Declaration, I have been provided with, and have examined, lists provided by the Debtors of: (i) the Debtors' creditors; (ii) the Debtors' equity holders; (iii) the Debtors' significant contract counterparties; and (iv) certain other persons and entities related to the Debtors (collectively, the "Searched Parties"). Attached hereto as **Schedule "1"** is the list of Searched Parties.

9. In preparing this Declaration, I used a set of procedures developed by Morgan Lewis in connection with its conflicts screening process and to ensure compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules regarding the retention of professionals under the Bankruptcy Code.

10. In as I have been able to ascertain to date, based on Morgan Lewis's preliminary findings and ongoing review, neither I nor any partner, counsel, or associate of the Firm (i) holds or represents an interest adverse to the Debtors' estates with respect to the matters for which Morgan Lewis is proposed to be retained, and (ii) has any connections with the Debtors' creditors, other parties in interest, or their respective counsel that would give rise to an interest adverse to the Debtors or the estates in connection with the Services for which Morgan Lewis is being engaged. To the best of my

knowledge, none of the partners or professionals at Morgan Lewis working on these chapter 11 cases is a relative of, or has any known connection with, the United States Trustee for the Southern District of New York, any known employee in that office, or any United States Bankruptcy Judge for the Southern District of New York. In addition, none of the Morgan Lewis partners or professionals is, or was within two years prior to the bankruptcy filing, an officer, director, or employee of the Debtors or the non-debtor affiliates.

11. While certain of the Debtors were borrowers under promissory notes in favor of Jefferies Strategic Investments LLC and Leucadia Asset Management Holdings LLC (together, the “Lenders”), and Mr. Weiss subsequently entered into a forbearance agreement that included a purported personal guaranty of those obligations, those matters fall outside the scope of Morgan Lewis’s proposed representation. Morgan Lewis has not represented the Debtors, Mr. Weiss, or the Lenders in connection with that litigation, and neither the forbearance agreement nor the resulting judgment or its appeal is within the subject matter of Morgan Lewis’s engagement.

12. Morgan Lewis may have performed services in the past, and may perform services now or in the future, in matters unrelated to these cases, for persons who are parties in interest in these chapter 11 cases. As part of its regular practice as a large international law firm, Morgan Lewis appears in numerous bankruptcy, litigation, and other matters in which it has worked, and continues to work, with and against numerous attorneys, accountants, financial consultants, investment bankers, and other professionals who represent, or may in the future represent, creditors or other parties in interest in these cases.

13. If Morgan Lewis discovers any information that is contrary to or pertinent to any of the statements made herein, Morgan Lewis will promptly disclose such information to the Court by filing and serving a supplemental declaration on the U.S. Trustee and all parties that have filed a notice of

appearance in these chapter 11 cases.

14. Furthermore, Morgan Lewis will continue to review its files periodically during the pendency of these chapter 11 cases, to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Morgan Lewis will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014.

15. Accordingly, I believe Morgan Lewis is qualified within the meaning of Section 327(e) of the Bankruptcy Code to be retained as special counsel.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: 7/29/2025



Sheri A. Dillon

Schedule 1

In re Weiss Multi-Strategy Advisers LLC , et al.

Debtors:

Weiss Multi-Strategy Advisers LLC
GWA, LLC
OGI Associates LLC
Weiss Special Operations LLC

Affiliated Entities/Persons:

Weiss Multi-Strategy Funds LLC
Weiss Reinsurance Partners GP Limited
George A. Weiss Revocable Trust
Weiss Family Irrevocable Trust # 1
Weiss Family Irrevocable Trust # 2
Weiss Family Interests LLC
Benjamin Penn LLC

Secured Creditors (Disputed):

Leucadia Asset Management Holdings LLC

Jefferies Strategic Investments, LLC

Counsel:

Herbert Smith Freehills and Sidley Austin
LLP
Herbert Smith Freehills and Sidley Austin
LLP

Potential Unsecured Creditors:

GWA, LLC

American Express
Jefferies Strategic Investments, LLC
Leucadia Asset Management Holdings
Mutual of America Life Insurance Company

OGI Associates LLC

Jefferies Strategic Investments, LLC
Leucadia Asset Management Holdings

Weiss Special Operations LLC

Jefferies Strategic Investments, LLC
Leucadia Asset Management Holdings

Weiss Multi-Strategy Advisers LLC

Yue Cao
Weiss Special Operations LLC
Water and Wall Group
Victoria Stearns
US Securities and Exchange Commission
U.S. REIF 400 Capital Boulevard CT, LLC

Tucker R Morrissey
TSX c/o T56297C
Troy Setrakian
Todd May
Timothy Yam
Timothy Gamache
Tiantian Zhu
Thomson Reuters - West Payment Center
Theodor Rosenholm
Teng Yang
Tel-Networks USA
TechSmith Corporation
Taylor Reiners
Systems Integration
Susan C Sevigny
Suk Lee
Su Jiang
Steven M Breen
Steven C Kleinman
Sterling D Unan
Sterling
Stephen Savas
Starrdata
Spectrum - Charter Communications
Softchoice Corporation
Scott McKay
Scott A Crowell
Satinder Singh
Samuel High
Salted Stone NA LLC
Ryan Maguire
Ronald Darnowski
Ron M Lior
Rokas Kirlys
Roger Scully
Robin Nazarzadeh
Robert Levites
Robert E Gendreau
Richard Lessard Jr.
Richard J Comizio
Richard D Wallman
Richard Biggs
Refinitiv f/k/a Thomson Reuters
Reem Abbassi
Raymond Azizi
Rahul Bose

Rachel Flax
Quasar Distributors, LLC
Proshred Security
Podfly Production LLC
Pluralsight
Pierce M Archer
Phuong Anh Dao
Phillip Mulholland
Pennant Networks
Pavel Blinchik
Patrick Murray
Options Price Reporting Authority
Olga Fuzaylova
Old Post Consulting
OGI Associates LLC
Office of the United States Attorney
NYSE
Nils Carlson
Nicholas Morris
Nicholas K Vedder
Nicholas Buzas
New York State Office of the AG
Navisite LLC
Natalia Meshi
Myles Kornfeld
Mutual of America Life Insurance Company
MIK Fund Solutions
Miguel Rivera Consulting
Michele M Lanzoni
Michael Mayer
Michael Edwards
Megan Klahs
Maxim Kulikov
Malone Howley
Lundy R Wright
Lisa M Wentworth
Lina Yoon
Levon Kololyan
Leucadia Asset Management Holdings LLC
Legal Shred
Leah Hess
Lawrence E Rubin
Laurel Cassidy
Laura Drobbin
Konstantin Igel
KOMAX

Kevin Guilmartin
Kayecianne Umunakwe
Kateryna Stetsenko
Joseph T Bosse
Jordi Visser
Jonathan M Levin
Joanne Soja
Jennah L Clatterbuck
Jena Roche
Jefferies LLC
Jeffrey S Bradley
Jeffrey M Vencus
Jeffrey Dillabough
Jefferies Strategic Investments, LLC
Jay M McCareins
Jason Trantalis
Jason Osier
James M Lazzara
Jakob Ginder
Ivy Tinker
Ivie Enagbare
IPC Systems
Intertrust Corporate and Fund Services
Insight Direct USA, Inc.
ICE Data Indices
HireQuest Inc.
GWA, LLC
Grubhub Holdings Inc.
Graig Norden
GoTo Technologies USA, Inc.
Global Relay Communications
Generic Network Systems
Frost Real Estate Holdings, LLC
Foreside Distributors, LLC
FLIK
Finiato Inc.
Financial Recovery Technologies
Financial Industry Regulatory Authority
Federick Doucette
Federal Express
Federal Express
Eze Castle Software LLC
Eugene Khosid
Enable Investment Management
Emily Rodriguez
Edward B Olanow

EchoStor Technologies, Inc.
Donna D Battalino
David Hopkins
David Greenbaum
David F Betten
David Baker
David A Feldman
Daniel DiCicco
Dae Shin
CyrusOne LP
CT Corp.
Cory J Solomon
Cory A Liberman
Connecticut Office of the AG
Connecticut Hospital Association
Commodities Futures Trading Commission
Cisco Systems, Inc.
Christopher Walsh
Christopher Bessey
Christine Klahs
Christina Hahn
ChimeNet Inc.
Catriona Cleveland
Catherine McCabe
Casey Zboralske
Carlos L Ribeiro
Canon Financial Services, Inc.
Brynn Boutin-Chea
Bryant Lie
Bryan M Sevigny
Brian Gottlieb
Brett A Moskowitz
Brenda E Babbitt
Brandon Alexander
Bonnie Lou Romero-Vicini
Bo Yang
Bloomberg
Betty Huang
Berconi Interior Plants & Design
Belinda Krukar
Avani Doshi
Ashesh Patel
Andrew Pizzi
Andrew O'Connor
Andrew Mahony
Amanda Arrigo

Alphonso Marquis
Allon Hellmann
Allan A Bouchard
Alicia Hamid
Alexander Richards-Parnell
Ajitesh Mehta
Adviser Compliance Associates, LLC
Adam L Hyncik

Contract Counterparties:

GWA, LLC

Leucadia Asset Management Holdings
Leucadia Funding LLC

OGI Associates LLC

Viteos Fund Services LLC

Weiss Multi-Strategy Advisers LLC

ADP, Inc.
Advent Software, Inc.
Adviser Compliance Associates, LLC
Canon Financial Services, Inc.
Catherine McCabe
Cervalis LLC (CyrusOne)
Cervalis LLC (CyrusOne)
Charles Schwab & Co., Inc.
ChimeNet Inc.
Concur Technologies, Inc.
Connecticut Hospital Association
Efilecabinet, Inc.
Emerson Equity LLC
Enable Investment Management
Eze Castle Software LLC
Financial Recovery Technologies, LLC
FioranoMQ Corporation
Foreside Distributors, LLC
Fraxion Spend Management LLC
Frost Real Estate Holdings, LLC
Global Relay Communications
GoTo Technologies USA, Inc.
Hedge Fund Research, Inc.
J. Palais Martial Arts International
Jefferies Strategic Investments, LLC
Legal Shred Inc. dba OnTime Storage
Market Data Managed Solutions LLC (MDI)

Miguel Rivera Consulting
Mutual of America Life Insurance Co.
MyComplianceOffice Inc.
Podfly Production LLC
Primepay, LLC
Proshred Security
Quadient Leasing USA, Inc.
Quasar Distributors, LLC
Remote DBA Experts, LLC d/b/a RDX
Sage Software Inc.
Seamless North America, LLC
Softchoice Corporation
StarrData
Sterling Infosystems
Taylor Hodson Staffing Inc.
Thomson Reuters
TRGRP, Inc.
U.S. REIF 400 Capital Boulevard CT, LLC
Verizon Wireless
Viteos Fund Services LLC
Water & Wall Group, LLC

Current or Former Employees of the Debtors:

Alexander, Brandon
Archer, Pierce M
Babbitt, Brenda E
Battalino, Donna D
Bosse, Joseph T
Bouchard, Allan A
Bradley, Jeffrey S.
Breen, Steven M.
Buzas, Nicholas
Cao, Yue
Clatterbuck, Jennah L
Cleveland, Catriona
Crowell, Scott A
D'Arrigo, Amanda
Dillabough, Jeffrey
Enagbare, Ivie
Flax, Rachel
Gendreau, Robert E
Hamid, Alicia
Hopkins, David
Igel, Konstantin
Klahs, Christine

Krukar, Belinda
Lanzoni, Michele M
Lazzara, James M
Lessard Jr, Richard
Levites, Robert
Marquis, Alphonso
McKay, Scott
Mehta, Ajitesh
Meshi, Natalia
Morrissey, Tucker R
Olanow, Edward B
Patel, Ashesh
Richards-Parnell, Alexander
Roche, Jena
Romero-Vicini, Bonnie Lou
Rosenholm, Theodor
Rubin, Lawrence E.
Sevigny, Bryan M
Sevigny, Susan C
Shin, Dae
Stearns, Victoria
Trantalis, Jason
Umunakwe, Kayecianne
Unan, Sterling D
Vencus, Jeffrey M
Visser, Jordi
Weiss, George A
Wentworth, Lisa M
Yang, Teng
Yoon, Lina
Betten, David F
Darnowski, Ronald
Lior, Ron M
Morris, Nicholas
Moskowitz, Brett A
Wright, Lundy R
Edwards, Michael
Carlson, Nils
Gamache, Timothy
Hahn, Christina
High, Samuel
Kulikov, Maxim
Abbassi, Reem
Azizi, Raymond
Bessey, Christopher
Biggs, Richard

Blinchik, Pavel
Bose, Rahul
Boutin-Chea, Brynn
Cassidy, Laurel
Comizio, Richard J
Dao, Phuong Anh
DiCicco, Daniel
Doshi, Avani
Feldman, David A
Gottlieb, Brian
Greenbaum, David
Guilmartin, Kevin
Hellmann, Allon
Huang, Betty
Hyncik, Adam L
Jiang, Su
Khosid, Eugene
Kleinman, Steven C
Kololyan, Levon
Kornfeld, Myles
Lee, Suk
Levin, Jonathan M
Lieberman, Cory A
Maguire, Ryan
Mahony, Andrew
Mayer, Michael
McCareins, Jay M
Nazarzadeh, Robin
O'Connor, Andrew
Osier, Jason
Pizzi, Andrew
Reiners, Taylor
Ribeiro, Carlos L
Scully, Roger
Setrakian, Troy
Singh, Satinder
Soja, Joanne
Stetsenko, Kateryna
Yam, Timothy
Yang, Bo
Zboralske, Casey
Zhu, Tiantian
Walsh, Christopher
Murray, Patrick
Ginder, Jakob
Hess, Leah

Drobbin, Laura
Tinker, Ivy
Howley, Malone
Rodriguez, Emily
Savas, Stephen
Baker, David
Fuzaylova, Olga
Lie, Bryant
May, Todd
Mulholland, Philip
Solomon, Cory J
Wallman, Richard D
Klahs, Megan
Kirlys, Rokas
Norden, Graig
Vedder, Nicholas K

Customers of Non-Debtor Affiliates

Adventist Health System West
Grayhawk Opportunistic Alternatives Pool
WAKEMED
North Carolina Baptist Hospital
Norton Healthcare Inc.
Pacific Premier Trust Custodian FBO William
J Constantine Roth Ira
Highland Associates
Raytheon Technologies Corp Master
Retirement Trust
Royal Bank of Canada
Caryl D. Philips
University Of Hartford
801 West Insurance Fund Series Interests of
The Sali Multi Series Fund LP
Brian M Fenty
Bulldog Investments, LLC
Diane Samuels
Fieri Holdings
Frost Gamma Investments Trust
Glen Siegel
Loews Corporation
Lombard International Life Assurance
Massachusetts Mutual Life Insurance
Company
David Small
Patricia Weiss

Susan And Timothy Jensen, Tenants-In
Common
WRS Advisors III LLC
Wilshire Associates
Fiducient Advisors
GCM Grosvenor
Innovest Portfolio Solutions LLC
Russell Investments
Andrew Anderson
Anthony Frascella
Kevin Toner
Marc Fussteig
Matthew Ragsdale
Robert Dorfman
Robert H. Lynch, Jr.
Steven Robinson
William Techar
Cerity Partners
Dean W Ervin
Gadi Slade
Ivan Quarles Zinn and Kim G Zinn
Jeffrey And Jill Weiss JTWROS
Jeffrey W Kip
Perry C Hoffmeister Revocable Trust
Peter Moses
RLHA Investment Partners LLC
Robert B Okun
The Geoffrey S Raker Revocable Trust
Timothy D Bock
Corient
Doug Rippel
Brian Friedman
Allison B. Weiss
Andrew David
Paul Sherman
Charles Wickham
Clint Kollar
Craig Effron
Curtis Schenker
Daniel Straus
John Morrissey
Andrew Weiss
Greg Cash
Hayley Boesky
Hugh McColl
JD Capital Investments

Jeff Burt
Jena Roche
Joel Hornstein
John Wickham
Jonathan Sures
Jason Karp
Clint Kollar
Laurent Benissan
Leeor Farhadian
Mike Sobel
Michael Weisser
Greg Cash
Rajiv Patel
Paul Sherman
Peter Buzy
Rich Handler
Rajiv Patel
Richard Axilrod
Richard Levine
Richard Pzena
Mitchell Wickham
Sunjay Mishra
David Hopkins
John Morrissey
Niel Goldberg
Lighthouse Investment Partners, LLC
Prelude Capital
K2 Advisors
Dunham
GuideStone Financial Resources of the
Southern Baptist Convention
Morgan Stanley Domestic Holdings
Ontario Teacher's Pension Plan
FRM Americas
Hawaii ERS
Somerset Reinsurance
Jefferies LLC
OPTrust
Morgan Stanley
Goldman Sachs
Alpha Capital Research, LLC
Bison Wealth (FKA LakeView Capital
Partners)
BDO
Cardea Capital Advisors, LLC
Clarity

CBIZ Investment Advisory Services, LLC
Cetera Advisor Networks LLC
CommonSpirit Health (FKA as Dignity
Health (FKA as Catholic Healthcare West))
Creative Planning (FKA Lockton Investment
Advisors, LLC)
Defiant Capital Group
Eagle Bay Family Office
Fund Evaluation Group
Janney Montgomery Scott LLC
LCP Institutional
Legacy Trust Company
LPL Financial
MJP Wealth Advisors
MML Investors Services, LLC
Raymond James
Stifel Financial Corp
Stifel, Nicolaus & Company, Inc
SVB Private Wealth (FKA Boston Private
Wealth)
SVB Private Wealth (FKA Boston
PrivateWealth)
Texas Hedge Fund Association
UBS Financial Services Inc.
UBS Wealth Management Americas
VAAL Investment Partners (Kaissa Capital)
Valley National Advisers Inc
Verdence Capital Advisors
Vista Capital Partners Inc
Lumyna

**Bankruptcy Judges for the Southern
District of New York**

Chief Judge Martin Glenn
Judge Lisa G. Beckerman
Judge Philip Bentley
Judge James L. Garrity, Jr.
Judge David S. Jones
Judge Sean H. Lane
Judge Jone P. Mastando III
Judge Cecelia G. Morris
Judge Kyu Y. (Mike) Paek
Judge Michael E. Wiles

Judge and Chambers:
Honorable Martin Glenn

Deanna Anderson (Courtroom Deputy)
Aileen Ramia (Law Clerk)
Helin Azizoglu (Law Clerk)

Clerk's Office Individuals:

Vito Genna

Position:

Clerk of Court

United States Trustee Individuals:

William K. Harrington
Linda A. Riffkin
Mark Bruh
Shara Cornell
Daniel Rudewicz
Andrea B. Schwartz
Paul K. Schwartzberg
Rachael E. Siegel
Tara Tiantian
Andy Velez-Rivera
Annie Wells
Greg M. Zipes
Mary V. Moroney
Joseph Nadkarni
Sylvester Sharp
Alaba Ogunleye
Madeleine Vescovacci
Valentina Vlasova
Amanda D. Cassara
Ilusion Rodriguez

Position:

United States Trustee
Assistant United States Trustee
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Trial Attorney
Bankruptcy Analyst
Bankruptcy Analyst
Bankruptcy Analyst
Auditor
Auditor
Auditor
Paralegal Specialist
Paralegal Specialist

Debtors' Professionals:

Klestadt Winters Jureller Southard & Stevens,
LLP
Seward & Kissel LLP
KPMG LLP
TR Paul Inc.
Gama Glória
Omni Agent Solutions, Inc.
CliftonLarsonAllen LLP

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : Chapter 11
WEISS MULTI-STRATEGY ADVISERS :
LLC, *et al.*,¹ : Case No. 24-10743 (MG)
 :
Debtors. : (Jointly Administered)
-----X

**DECLARATION OF MICHELE M. LANZONI IN SUPPORT OF
GWA, LLC'S APPLICATION FOR AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF MORGAN, LEWIS & BOCKIUS LLP
AS SPECIAL TAX COUNSEL FOR GWA, LLC NUNC PRO TUNC TO APRIL 16, 2025**

I, Michele M. Lanzoni, being duly sworn, state the following under penalty of perjury:

1. I am the Chief Liquidating Officer of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors").
2. I submit this declaration (this "Declaration") in support of *GWA, LLC's Application for an Order Authorizing the Employment and Retention of Morgan, Lewis & Bockius LLP as Special Tax Counsel to GWA, LLC Nunc Pro Tunc to April 16, 2025* (the "Application").² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

The Selection of Morgan, Lewis & Bockius LLP

3. In my capacity as Chief Liquidating Officer for the Debtors, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business.
4. Pursuant to Section 327(e) of the Bankruptcy Code, Morgan, Lewis & Bockius LLP ("Morgan Lewis" or the "Firm"), will provide legal services to GWA, LLC ("GWA" or the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Weiss Multi-Strategy Advisers LLC (7518); GWA, LLC (7079); OGI Associates LLC (4493); Weiss Special Operations LLC (7626); and Weiss Multi-Strategy Funds LLC (8004). The location of Debtor Weiss Multi-Strategy Advisers LLC's principal place of business was formerly 320 Park Avenue, 20th Floor, New York, New York 10022 and the Debtors' service address in these Chapter 11 Cases is P.O. Box 2857, Meriden, Connecticut 06450.

² Capitalized terms used by not otherwise defined herein shall have the meanings set forth in the Application.

“Debtor”), as special tax counsel, including the following (collectively, the “Services”):

- a. Representing GWA in the Tax Court Action³;
 - b. Prosecuting the appeal of the Tax Court’s opinion to the United States Court of Appeals for the Second Circuit; and
 - c. Providing additional legal services in connection with the Tax Court Action, the appeal of the Tax Court’s opinion, and GWA’s federal income tax reporting.
5. Morgan Lewis has represented the Debtor and George A Weiss (“Mr. Weiss”) for many years in connection with various complex tax matters, including those arising out of the Tax Court Action. Morgan Lewis has provided, and agrees to continue providing, assistance to the Debtor in accordance with the terms and conditions set forth in the Application. During this time, Morgan Lewis has become familiar with GWA’s business and tax structure. If required to retain different tax counsel, I believe that GWA will be forced to expend significant expenses to familiarize such counsel with the complex issues involved in the tax liabilities of GWA and its members.
6. As a result, I believe that Morgan Lewis is both well qualified and uniquely able to represent GWA in these chapter 11 cases in an efficient and timely matter.

Fees and Expenses for Morgan Lewis

7. In my capacity as Chief Liquidating Officer for the Debtors, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business.
8. Morgan Lewis has informed GWA that its rates for bankruptcy representations are comparable to the rates Morgan Lewis charges for non-bankruptcy representations.
9. As set forth in the Application, the United States Bankruptcy Court for the Southern District of Florida, Miami Division, preliminarily granted Mr. Weiss’s application to employ

³ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Morgan Lewis, and Mr. Weiss will be paying the fees incurred by Morgan Lewis as the Debtors are winding down their bankruptcy cases and have very limited resources.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: July 29, 2025

/s/ Michele M. Lanzoni

Name: Michele M. Lanzoni

Title: Chief Liquidating Officer

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	
	:	Chapter 11
WEISS MULTI-STRATEGY ADVISERS	:	
LLC, <i>et al.</i> , ¹	:	Case No. 24-10743 (MG)
	:	
Debtors.	:	(Jointly Administered)
-----X		

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF MORGAN, LEWIS & BOCKIUS LLP AS SPECIAL TAX
COUNSEL FOR GWA, LLC *NUNC PRO TUNC* TO APRIL 16, 2025**

Upon the application (the “Application”)² of GWA, LLC (“GWA” or the “Debtor”), one of the above-captioned debtor and debtor-in-possession in the above-referenced Chapter 11 cases (the “Chapter 11 Cases”), for the entry of an order, pursuant to section 327(e) of Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing GWA to employ and retain Morgan, Lewis & Bockius LLP (“Morgan Lewis”) as its special tax counsel, *nunc pro tunc* to April 16, 2025, and upon the declaration of Sheri A. Dillon, dated July 29, 2025 and attached to the Application as Exhibit A (the “Dillon Declaration”); and upon the declaration of Michele M. Lanzoni, dated July 29, 2025, which is attached to the Application as Exhibit B; and it appearing that Morgan Lewis is not disqualified to serve as special tax counsel in accordance with the requirements of Section 327(e) of title 11 of the United States Code (the “Bankruptcy Code”) and does not represent an interest adverse to the Debtors’ estate with respect to the matters on which

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Weiss Multi-Strategy Advisers LLC (7518); GWA, LLC (7079); OGI Associates LLC (4493); Weiss Special Operations LLC (7626); and Weiss Multi-Strategy Funds LLC (8004). The location of Debtor Weiss Multi-Strategy Advisers LLC’s principal place of business was formerly 320 Park Avenue, 20th Floor, New York, New York 10022 and the Debtors’ service address in these Chapter 11 Cases is P.O. Box 2857, Meriden, Connecticut 06450.

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

Morgan Lewis is to be employed; and sufficient notice of the Application having been given; and it appearing no other or further notice is required; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is granted to the extent provided herein.
2. The retention of Morgan Lewis as special tax counsel to GWA on the terms set forth in the Application and Dillon Declaration is hereby approved pursuant to Section 327(e) of the Bankruptcy Code, effective as of April 16, 2025, to perform the Services as defined in the Dillon Declaration.
3. No agreement or understanding exists between Morgan Lewis and any other person, other than as permitted by Section 504 of the Bankruptcy Code, to share compensation received for services rendered in connection with these cases, nor shall Morgan Lewis share or agree to share compensation received for services rendered in connection with these cases with any other person other than as permitted by Section 504 of the Bankruptcy Code.
4. If any new relevant facts or relationships are discovered or arise, Morgan Lewis will promptly file a supplemental declaration disclosing such facts or connections, as required by Bankruptcy Rule 2014(a).
5. Notwithstanding anything to the contrary in the Application, the Bankruptcy Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.
6. If there is any inconsistency between the terms of this Order, the Application, and the Dillon Declaration, the terms of this Order shall govern.

Dated: New York, New York
_____, 2025

HONORABLE MARTIN GLENN
CHIEF UNITED STATES BANKRUPTCY JUDGE