

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

	)	
	)	
In re:	)	Chapter 11
	)	
Weiss Multi-Strategy Advisers, LLC et al., ¹	)	Case No. 24-10743 (MG)
	)	
Debtors.	)	(Jointly Administered)
	)	

**SECOND INTERIM FEE APPLICATION OF KPMG LLP
PROVIDING AUDIT AND TAX SERVICES TO THE DEBTORS REQUESTING
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
SEPTEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	July 7, 2024 <i>Effective as of</i> April 29, 2024
Period for which compensation and reimbursement is sought:	September 1, 2024 through December 31, 2024
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 152,669.50
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 152,669.50 ²

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 former place of business is 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 KPMG is requesting court approval of fees in the amount of \$152,669.50, however, with this Court's approval to apply \$117,000 of the retainer for OGI 2024 Audit Services and the remaining balance of the 2023 Tax Return Services retainer in the amount of \$30,397.50, KPMG is only seeking payment of \$3,667.20 (factoring in the 80% payment received related to the Third Monthly Fee Statement).

Prior Interim Applications Filed:

Prior Interim Fee Applications Filed								
Interim Period	Docket Number	Date Filed	Period Covered	Total Fees	Total Expenses	Total Requested	Interim Fees Approved	Interim Expenses Approved
1st	236	10/18/24	04/29/24 - 08/31/24	\$ 177,764.00	\$ -	\$ 177,764.00	\$ 177,764.00	\$ -
Total				\$ 177,764.00	\$ -	\$ 177,764.00	\$ 177,764.00	\$ -

ATTACHMENT A
TO FEE APPLICATION
COMPENSATION BY PROFESSIONAL

Professional Person Providing Fixed Fee Services	Position & Department	Total Hours Billed		Total Compensation
Ajesh Shah	Senior Associate, Tax	1.5		
Amita Butala	Senior Manager, Tax	1.5		
Arevik Akopova	Associate, Audit	9.0		
Christine Connelly Conlon	Partner, Audit	2.0		
Dywantie Seelall	Senior Manager, Audit	14.5		
Gus Kalliaras	Partner, Audit	8.0		
Hema Mujrani	Senior Associate, Audit	0.5		
Lauren Amos	Associate, Audit	2.5		
Marta Korc	Senior Associate, Tax	3.2		
Omera Shaikh Shaikh	Associate, Tax	0.0		
Reenu John	Senior Associate, Audit	5.5		
Reenu John	Senior Associate, Audit	9.0		
Sanyam Kharbanda	Associate, Tax	3.0		
Trent Tedesco	Senior Manager, Tax	5.3		
Trista Huang	Senior Manager, Audit	36.1		
Warren Abkowitz	Partner, Tax	4.5		
Subtotal of Hours related to Fixed Fee Services		106.1		
GWA 2023 Audit Services				\$ - ¹
2023 Tax Returns				\$ 30,397.50 ²
OGI 2024 Audit Fees				\$ 117,000.00 ³
Total Fixed Fees Requested				\$147,397.50
Professional Person Providing Hourly Services	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Celeste Campbell	Manager, Bankruptcy	8.8	\$ 340	\$ 2,992.00
Teresa Williams	Associate, Bankruptcy	9.5	\$ 240	\$ 2,280.00
Subtotal of Hours and Fees at Discounted Rates		18.3		\$ 5,272.00
Total Hours and Discounted Fees		124.4		\$ 152,669.50
Out of Pocket Expenses				\$ -
Total Requested Fees & Out of Pocket Expenses				\$ 152,669.50 ^{4,5}
Blended Hourly Rate			\$288.09	

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² KPMG completed the 2023 Tax Return Preparation during the Compensation Period and requested the remaining agreed upon fee of \$30,397.50.

³ KPMG has provided 300.5 total hours of service related to the OGI 2024 Audit as of the end of the Compensation Period and requested \$117,000 of the agreed upon fee during the Compensation Period for services rendered

⁴ Per paragraph 16 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$130,000.00 for the OGI 2024 Audit. With this court's approval, KPMG intends to apply \$117,000 of the retainer to satisfy fees for OGI 2024 Audit Services rendered to the Debtors as of the end of the Compensation Period.

⁵ Per paragraph 18 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$60,795 for the 2023 Tax Return Services. KPMG completed the 2023 Tax Returns during the Compensation Period and requested the remaining agreed upon fee of \$30,397.50. With this court's approval, KPMG intends to apply the remaining retainer balance of \$30,397.50 to satisfy the fees for 2023 Tax Return Services.

ATTACHMENT A
TO FEE APPLICATION
COMPENSATION BY PROJECT CATEGORY

Project Category	Total Billed Hours	Total Fees Requested	
GWA 2023 Audit	32.0	\$ -	¹
2023 Tax Returns	15.8	\$ 30,397.50	²
OGI 2024 Audit	58.3	\$ 117,000.00	³
Fee Application Preparation Services	18.3	\$ 5,272.00	
Total	124.4	\$ 152,669.50	

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² KPMG completed the 2023 Tax Return Services during the Compensation Period and requested the remaining agreed upon fee of \$30,397.50. KPMG provided 2023 Tax Return Services during the First Interim Period as well, however has not previously requested any fees.

³ KPMG has provided 300.5 total hours of service related to the OGI 2024 Audit as of the end of the Compensation Period and requested \$117,000 of the agreed upon fee during the Compensation Period for services rendered through the end of the Compensation Period.

EXPENSE SUMMARY

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

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

_____	)	
	)	
In re:	)	Chapter 11
	)	
Weiss Multi-Strategy Advisers, LLC et al., ³	)	Case No. 24-10743 (MG)
	)	
Debtors.	)	(Jointly Administered)
_____	)	

**INDEX OF SECOND INTERIM FEE APPLICATION OF KPMG LLP PROVIDING
AUDIT AND TAX SERVICES TO THE DEBTORS REQUESTING
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
SEPTEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

INDEX

SCHEDULE 1	Copy of KPMG LLP Third Monthly Fee Statement
SCHEDULE 2	Copy of KPMG LLP Fourth Monthly Fee Statement
SCHEDULE 3	Copy of Retention Order
SCHEDULE 4	Certification of Professional

³ 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 former place of business is 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.

**IN THE UNITED STATES BANKRUPTCY COURT
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Weiss Multi-Strategy Advisers, LLC et al., ⁴	)	Case No. 24-10743 (MG)
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Debtors.	)	(Jointly Administered)
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**SECOND INTERIM FEE APPLICATION OF KPMG LLP
PROVIDING AUDIT AND TAX SERVICES TO THE DEBTORS REQUESTING
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
SEPTEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

KPMG LLP⁵, (“KPMG”) as audit and tax service providers to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Second Interim Fee Application (the “Application”), pursuant to section 327 and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules (the “Local Rules”) of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of New York (the “Court”) and this Court’s *Order Establishing Procedures for the Interim Compensation and Reimbursement of Expenses of Professionals*,

⁴ 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 former place of business is 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.

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

dated May 29, 2024 (the “Interim Compensation Order”) [Docket No. 59]. By this Application, KPMG seeks interim allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from September 1, 2024 through and including December 31, 2024 (the “Compensation Period”), in the amount of \$152,669.50 and respectfully represents:

Background

1. On April 29, 2024 (the “Petition Date”) each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of title 11 of the Bankruptcy Code.

2. On June 14, 2024 the Debtors filed an *Application for an Order Authorizing the Employment and Retention of KPMG LLP to Provide Audit and Tax Services to the Debtors Effective as of the Petition Date* (the “Retention Application”) [D.I. 88] and in support of the Retention Application, the Debtors submitted the Declaration of Constantinos Kalliaras (the “Kalliaras Declaration”).

3. By this Court’s Order, dated July 2, 2024 [D.I. 127] (the “Retention Order”), the Debtors were authorized to retain KPMG to provide Audit and Tax Services effective as of the Petition Date. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in sections 327 and 328 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

Jurisdiction

4. This Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). Venue of this Chapter 11 case in this district is proper under 28 U.S.C. §§ 1408 and 1409.

Summary of Application

5. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and its estate and not on behalf of any committee, creditor, or other person. By this Application, KPMG requests interim allowance of compensation of professional fees totaling \$152,669.50 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$0.00. KPMG's request for compensation is broken down as follows:

Period Covered:	Monthly Fee Applications Totals:		Total Monthly Amount Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
09/01/2024–09/30/2024	\$149,403.50	\$0.00	\$119,522.80	\$0.00	\$29,880.70
11/19/2024 / Docket # 266 (Third Monthly)					
10/01/2024–12/31/2024	\$3,266.00	\$0.00	\$2,612.80	\$0.00	\$653.20
01/20/2025 / Docket # 315 (Fourth Monthly)					
Totals:	\$152,699.50	\$0.00	\$122,135.60	\$0.00	\$30,533.90

Summary of Services Rendered During the Compensation Period

6. This Application is KPMG's Second Interim Fee Application for compensation and expense reimbursement filed in this chapter 11 case. During the Compensation Period, KPMG provided significant professional services to the Debtor's in their efforts to navigate their business through the chapter 11 process.

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

GWA 2023 Audit Services

- KPMG continued the Audit of the consolidated financial condition of GWA and its subsidiaries as of December 31, 2023, the related consolidated statements of operations, changes in equity and cash flows for the year ending December 31, 2023 and the related notes to the financial statements.

2023 Tax Return Services

- KPMG completed the preparation of the U.S. federal, state and local income and franchise tax returns and supporting schedules for the 2023 tax year, as specified in the Engagement letter dated December 5, 2023.

OGI 2024 Audit Services

- KPMG continued performing the audit of the financial statements of OGI for the year ending December 31, 2024

Fee Application Preparation

- The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in this case have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, drafted the schedules included in the monthly fee applications and first interim fee application.

8. As per paragraph 15 of the Retention Application, KPMG and the Debtors agreed to a fixed fee (the "GWA 2023 Audit Fixed Fee") for in-scope procedures of \$180,000.00 to perform the GWA 2023 Audit. Although KPMG continued providing GWA 2023 Audit Services during the Compensation Period, no additional fees were requested.

9. As per paragraph 18 of the Retention Application, KPMG and the Debtors agreed to a fixed fee (the "2023 Tax Returns Fixed Fee") for the preparation of GWA and WMSA 2023 Tax Returns in the amount of \$60,795. KPMG provided 2023 Tax Return Services during the First Interim Period, however requested no fees. KPMG completed the 2023 Tax Returns during the Compensation Period and requested the remaining agreed upon fees of \$30,397.50⁶.

10. As per paragraph 16 of the Retention Application, KPMG and the Debtors agreed to a fixed fee (the "OGI 2024 Audit Fixed Fee") for the OGI 2024 Audit in the amount of \$130,000. KPMG has provided 300.5 hours of service related to the OGI 2024 Audit and requested \$117,000⁷ of the agreed upon fee during the Compensation Period for services rendered.

11. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period for time expended by professionals were based on hourly rates ranging from \$240 to \$340 per hour. The rates reflected in this Application represent up to a 20% discount from KPMG's standard rates. Of the aggregate hourly time expended, 8.8 hours were expended by managers, and 9.9 hours were expended by associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$288.09.

12. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a

⁶ KPMG requests court approval to apply the remaining balance of the 2023 Tax Return Services retainer of \$30,397.50 to satisfy the agreed upon fixed fee for 2023 Tax Return Services for services rendered through the end of the Compensation Period.

⁷ KPMG requests court approval to apply \$117,000 of the \$130,000 retainer for OGI 2024 Audit Services for OGI 2024 Audit Services rendered through the end of the Compensation Period.

professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.”

Id. § 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 shall consider the nature, the 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
- (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).

13. In addition to Attachment A, copies of KPMG’s third and fourth monthly fee applications filed with the Court are annexed hereto as Schedules 1 and 2, respectively.

KPMG maintains contemporaneous records of the time expended for the professional services

and expenses related hereto performed in connection with this chapter 11 cases and such records are maintained in the ordinary course of business.

14. KPMG charges its fees in this case in accordance with the terms set forth in the Retention Application and the corresponding Kalliaras Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to its clients and are commensurate with the usual and customary rates charged for services performed. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in this case to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in this chapter 11 case.

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

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

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

Summary of Actual and Necessary Expenses During the Compensation Period

As set forth on Attachment A, KPMG is not seeking reimbursement of actual and necessary expenses incurred during the Compensation Period.

Reservation

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

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Conclusion

WHEREFORE, subject to the terms of the Interim Compensation order, KPMG respectfully request that the Court enter an order (i) approving and allowing, on an interim basis, compensation in the amount of \$152,669.50 for professional services performed on behalf of the Debtors during the Compensation Period and reimbursement of \$0.00 for actual and necessary expenses incurred during the Compensation Period; (ii) authorizing and directing the Debtors to pay⁸ KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (iii) granting such other further relief as the Court deems just and proper.

Dated: February 14, 2025

Respectfully submitted,

/s/ Constantinos Kalliaras
Constantinos Kalliaras
Partner
KPMG LLP
150 John F. Kennedy Pkwy
Short Hills, NJ 07078

⁸ KPMG is requesting court approval of fees in the amount of \$152,669.50, however with this Court's approval to apply \$117,000 of the retainer for OGI 2024 Audit Services and the remaining balance of the 2023 Tax Return Services retainer in the amount of \$30,397.50, KPMG is only seeking payment of \$3,667.20 (factoring in the 80% payment received related to the Third Monthly Fee Statement).

Schedule 1

**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

**THIRD MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
TO PROVIDE AUDIT AND TAX SERVICES TO THE DEBTORS
FOR THE PERIOD FROM SEPTEMBER 1, 2024 THROUGH SEPTEMBER 30, 2024**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	July 7, 2024, effective as of April 29, 2024.
Period for Which Compensation and Reimbursement is Sought:	September 1, 2024 through September 30, 2024
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 149,403.50
Less 20% Holdback:	\$ (29,880.70)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 119,522.80 ^{2 3}

This is a: X Monthly Interim Final Application

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 former place of business is 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 Per paragraph 16 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$130,000.00 for the OGI 2024 Audit. With this court's approval, KPMG intends to apply \$93,600 of the retainer (or 80% of \$117,000) for OGI 2024 Audit Services rendered to the Debtors to date.

³ Per paragraph 18 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$60,795 for the 2023 Tax Returns Services. With this court's approval, KPMG intends to apply \$24,318 of the retainer (or 80% of \$30,397.50) for 2023 Tax Return Services.

KPMG LLP (“KPMG”), providing Audit and Tax Services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Third Monthly Fee Statement”) covering the period from September 1, 2024 through and including September 30, 2024 (the “Compensation Period”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 59] (the “Interim Compensation Order”).

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Third Monthly Fee Statement, attached hereto as **Exhibit A** is a (i) detailed list of all KPMG professionals who worked on this case during the Compensation Period, and (ii) summary hours by financial professionals that were recorded in one-tenth hour increments by project category and that set forth a description of services performed by each KPMG professional on behalf of the Debtors.

Also in support of this Third Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by KPMG on behalf of the Debtors.

Also in support of this Third Monthly Fee Statement, attached hereto as **Exhibit C1 – C5** is the supporting detail by activity by professional detailing the activities and services performed by KPMG professionals on behalf of the Debtors.

EXPENSES INCURRED DURING THE COMPENSATION PERIOD

As set forth in **Exhibit D**, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Third Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. KPMG reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

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By this Third Monthly Fee Statement, KPMG requests (a) allowance and payment^{4 5 6} of compensation in the amount of \$119,522.80 (80% of \$149,403.50) for fees on account of reasonable and necessary professional services rendered to the Debtors by KPMG during the Compensation Period and (b) reimbursement of actual and necessary expenses in the amount of \$0.00 incurred by KPMG during the Compensation Period.

Dated: November 12, 2024

/s/ Constantinos Kalliaras
Constantinos Kalliaras
Partner
KPMG LLP
150 John F. Kennedy Pkwy
Short Hills, NJ 07078

⁴ Per paragraph 16 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$130,000.00 for the OGI 2024 Audit. With this court's approval, KPMG intends to apply \$93,600 of the retainer (or 80% of \$117,000) for OGI 2024 Audit Services rendered to the Debtors to date.

⁵ Per paragraph 18 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$60,795 for the 2023 Tax Return Services. With this court's approval, KPMG intends to apply \$24,318 of the retainer (or 80% of \$30,397.50) for 2023 Tax Return Services.

⁶ After factoring in the application of retainer balances referenced in footnotes 2 and 3 above, KPMG is only seeking payment of \$1,604.80 at this time associated with fees requested in this fee statement.

EXHIBIT A

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

Summary Of Hours and Discounted Fees Incurred By Professional
September 1, 2024 through September 30, 2024

Professional Person	Position & Department	Billed Hours	Total Compensation
Ajesh Shah	Senior Associate, Tax	1.5	
Amita Butala	Senior Manager, Tax	1.5	
Arevik Akopova	Associate, Audit	9.0	
Dywantie Seelall	Senior Manager, Audit	2.0	
Gus Kalliaras	Partner, Audit	8.0	
Harshit Sachan	Senior Associate, Audit	0.0	
Hema Mujrani	Senior Associate, Audit	0.0	
Lauren Amos	Associate, Audit	2.5	
Marta Korc	Senior Associate, Tax	3.2	
Omera Shaikh Shaikh	Associate, Tax	0.0	
Reenu John	Senior Associate, Audit	9.0	
Sanyam Kharbanda	Associate, Tax	3.0	
Trent Tedesco	Senior Manager, Tax	5.3	
Trista Huang	Senior Manager, Audit	36.1	
Warren Abkowitz	Partner, Tax	4.5	
Subtotal Hours related to Fixed Fee Services		85.6	
GWA 2023 Audit Service (Fixed Fee - Exhibit C1)			\$ - ¹
2023 Tax Returns (Fixed Fee - Exhibit C2)			\$ 30,397.50 ²
OGI 2024 Audit Fees (Fixed Fee - Exhibit C3)			\$ 117,000.00 ³
Total Fixed Fees Requested			\$ 147,397.50

(Exhibit A continued on next page)

EXHIBIT A

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

Summary Of Hours and Discounted Fees Incurred By Professional
September 1, 2024 through September 30, 2024

Professionals Providing Hourly Services		Total Billed Hours	Hourly Rate	Total Compensation
Celeste Campbell	Manager, Bankruptcy	2.3	\$ 340	\$ 782.00
Teresa Williams	Associate, Bankruptcy	5.1	\$ 240	\$ 1,224.00
Subtotal Hours and Hourly Fees at Discounted Rates		7.4		\$ 2,006.00
Total Hours and Requested Fees		93.0		\$ 149,403.50
Total Discounted Fees				\$ 149,403.50
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 149,403.50
Less Holdback Adjustment (20%)				\$ (29,880.70)
Net Requested Fees & Out of Pocket Expenses				\$ 119,522.80 ^{4, 5}
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 271.08	

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² KPMG has completed the 2023 Tax Returns as of the end of September. As per the schedule included in the engagement letter (Exhibit F attached to KPMG's Retention Application [D.I.88]), KPMG is now requesting the remainder of the agreed upon fixed fee.

³ KPMG has provided 242.2 total hours of service related to the OGI 2024 Audit as of the end of September. KPMG is now requesting part of the agreed upon fixed fee based on services rendered to date.

⁴ Per paragraph 16 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$130,000.00 for the OGI 2024 Audit. With this court's approval, KPMG intends to apply \$93,600 of the retainer (or 80% of \$117,000) for OGI 2024 Audit Services rendered to the Debtors to date.

⁵ Per paragraph 18 of the KPMG Retention Application, [D.I. 88], prior to the petition date KPMG received a retainer in the amount of \$60,795 for the 2023 Tax Returns Services. With this court's approval, KPMG intends to apply \$24,318 of the retainer (or 80% of \$30,397.50) for 2023 Tax Return Services.

EXHIBIT B

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

Summary of Hours and Discounted Fees Incurred by Category

September 1, 2024 through September 30, 2024

Category	Exhibit	Total Billed Hours	Total Fees Requested
GWA 2023 Audit	C1	13.5	\$ - ¹
2023 Tax Returns	C2	15.8	\$ 30,397.50 ²
OGI 2024 Audit	C3	56.3	\$ 117,000.00 ³
Retention Services	C4	0.0	\$ -
Fee Application Preparation Services	C5	7.4	\$ 2,006.00
Total		93.0	\$ 149,403.50

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² KPMG has completed the 2023 Tax Returns as of the end of September. As per the schedule included in the engagement letter (Exhibit F attached to KPMG's Retention Application [D.I.88]), KPMG is now requesting the remainder of the agreed upon fixed fee.

³ KPMG has provided 242.2 total hours of service related to the OGI 2024 Audit as of the end of September. KPMG is now requesting part of the agreed upon fixed fee based on services rendered to date.

EXHIBIT C1

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
GWA 2023 Audit
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Dywantie Seelall	09/04/24	(0.5) Call with R. John and D. Seelall (KPMG) regarding fixed assets and realized gain on airplanes, as of 09/04/24.	0.5	
Reenu John	09/04/24	(2.0) Updated, as of 09/04/24, the GWA Cash Flow workpaper as well as calculated the gain on sale of assets.	2.0	
Dywantie Seelall	09/05/24	(0.5) Call with D. Seelall, G. Kalliaras and R. John (KPMG) to discuss deductions related to GWA valuation, status of engagement, and outstanding items with client, as of 09/05/24.	0.5	
Reenu John	09/05/24	(1.0) Updated, as of 09/05/24, the GWA valuation workpapers with additional PBC's required for working capital. (1.0) Prepared the cash flow workpaper on behalf of GWA.	2.0	
Dywantie Seelall	09/10/24	(0.2) Call with D. Seelall, I. Mizrahay and R. John (KPMG) regarding valuation inputs for GWA.	0.2	
Dywantie Seelall	09/10/24	0.8 Call with D. Seelall and R. John (KPMG) regarding valuation support and auditing support schedule in regards to GWA.	0.8	
Reenu John	09/10/24	Updated, as of 09/10/24, the GWA Cash Flow workpaper to include changes made by client to the previous cash flow version per the firms comments.	2.0	
Reenu John	09/16/24	Finalized the EVS workpaper based on the new support received, as of 9/16/24, related to working capital for GWA.	2.0	
Reenu John	09/17/24	Continued, as of 09/17/24, to finalize EVS workpaper based on the new support received related to working capital for GWA.	1.0	
Lauren Amos	09/20/24	(2.5) Began to transfer tick marks from old GWA FS draft to new draft as well as verify that new amounts match test work.	2.5	
Total GWA 2023 Audit Services			13.5	\$ -

EXHIBIT C2

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
2023 Tax Returns
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Trent Tedesco	09/12/24	Senior manager review, as of 09/12/24, of the allocations in the updated tax return for GWA.	1.0	
Trent Tedesco	09/13/24	Senior Manager reviewed, as of 09/13/24, concurrently cleared the comments that had been addressed in updated returns along with corresponding workpapers for GWA.	0.8	
Amita Butala	09/15/24	(0.9) Senior Manager review, as of 09/15/24, concurrently communicating with h staff regarding the paper file returns for GWA LLC and (0.6) WMSA to include the coordination with the client for signature, confirming mailing information and ensuring the timely filing by due date.	1.5	
Sanyam Kharbanda	09/15/24	Assisted A. Shah (KPMG) in the preparation of the (1.6) GWA and (1.4) WMSA tax returns.	3.0	
Trent Tedesco	09/15/24	Senior Manager review, as of 09/15/24, of the tax return files, concurrently reviewed workpapers on behalf of GWA.	3.1	
Trent Tedesco	09/16/24	Documented, as of 09/16/24, the tax return comments, as well as review points, in regards to GWA returns.	0.4	
Ajesh Shah	09/16/24	Downloaded client documents from the portal for (0.1) GWA and (0.1) WMSA, concurrently saved to Orion and sent to the team. Reviewed, as of 09/16/24, the tax returns for (0.4) GWA and (0.2) WMSA prior to mailing. (0.1) Prepared TPA (mailing) forms for all returns and sent them for mailing. (0.1) Followed up with the OneSource team regarding the progress of transferring the locator to team.	1.0	
Warren Abkowitz	09/16/24	Continued, from earlier on 09/16/24, the Partner review of tax returns for GWA.	1.3	
Warren Abkowitz	09/16/24	Partner review, as of 09/16/24, of tax returns for GWA.	3.2	
Ajesh Shah	09/17/24	Drafted email communication to the client team regarding the K-1's as well as information regarding the amount due for CA.	0.3	

EXHIBIT C2

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
2023 Tax Returns
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Ajesh Shah	09/18/24	Call with client team to provide instructions in printing the K-1's from the locator through the AMP portal.	0.3	
Total 2023 Tax Returns Services			<u>15.8</u>	<u>\$ 30,397.50</u> ¹

¹ KPMG has completed the 2023 Tax Returns as of the end of September. As per the schedule included in the engagement letter (Exhibit F attached to KPMG's Retention Application [D.I.88]), KPMG is now requesting the remainder of the agreed upon fixed fee.

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
OGI 2024 Audit
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Trista Huang	09/03/24	(2.3) Continued, as of 09/03/24, the Senior manager review of the engagement team's documentation in KCw for business processes, financial reporting, investment, capital, valuation, treasury, the standard audit procedures (i.e. understanding, risk, response, results) screen to ensure audit procedures are properly documented.	2.3	
Trista Huang	09/03/24	(2.8) Senior Manager reviewed, as of 09/03/24, the unsettled trades that were settled after February 29 in March statements for OGI in order to ensure we were able to trace positions settled subsequently.	2.7	
Trista Huang	09/04/24	(0.5) Reviewed, as of 09/04/24, the derivative disclosure to ensure the client presented correctly on the FS for OGI.	0.5	
Trista Huang	09/04/24	(1.3) Cleared, as of 09/04/24, the outstanding items in KCw, concurrently reviewed notes in order to determine that the team addressed manager / partner comments.	1.3	
Trista Huang	09/04/24	(2.0) Senior Manager reviewed, as of 09/04/24, workpapers in KCw to ensure team's documentation is consistent with audit approach.	2.0	
Marta Korc	09/04/24	(0.5) Began to prepare the ASC 740 Analysis for OGI by reviewing excel files, (0.3) gathering of data, (0.2) FS review and the (2.2) preparation of the excel file with Realized & Unrealized gain assessment.	3.2	
Trista Huang	09/05/24	(0.5) Cleared, as of 09/05/24, the cash and position reconciling outstanding items for the purpose of the OGI 2024 Audit.	0.5	
Gus Kalliaras	09/05/24	Continued, from earlier on 9/5/24, the Partner review of OGI 2024 Audit workpapers.	0.9	
Trista Huang	09/05/24	(1.8) Senior manager reviewed, as of 09/05/24, the broker reconciliation to third-party confirmations for both February and April reconciliations regarding OGI.	1.8	
Trista Huang	09/05/24	(2.2) Senior manager reviewed, as of 09/05/24, the financial statement disclosures regarding OGI.	2.2	
Gus Kalliaras	09/05/24	Partner review, as of 09/05/24, of OGI 2024 Audit workpapers.	3.1	

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

OGI 2024 Audit

September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Gus Kalliaras	09/06/24	Continued, from earlier on 09/06/24, the Partner review of OGI 2024 Audit workpapers.	0.7	
Trista Huang	09/06/24	(0.9) Senior Manager review, as of 09/06/24, the cleared comments to ensure that all manager / partner comments were addressed.	0.9	
Trista Huang	09/06/24	(1.0) Completed the review, as of 09/06/24, of the derivative disclosure to ensure ET's testing is sufficient and marked up the items are in agreement with client's FS as well as indicated items for the client to update.	1.0	
Trista Huang	09/06/24	(1.0) Senior manager reviewed, as of 09/06/24, the valuation documentations for OGI to ensure accuracy.	1.0	
Trista Huang	09/06/24	(1.1) Reviewed, as of 09/06/24, the existence of investments for February and April in order to ensure they agreed with third-party confirmations.	1.1	
Gus Kalliaras	09/06/24	Continued, as of 09/06/24, the Partner review of OGI 2024 Audit workpapers.	3.3	
Trista Huang	09/09/24	(0.5) Senior Manager reviewed, as of 09/09/24, the KCw section 4 completion folder by reviewing conclusion and reporting section for the purpose of the OGI 2024 Audit.	0.5	
Trista Huang	09/09/24	(0.7) Reviewed, as of 09/09/24, the cost roll forward to ensure the cost of investments agreed with TB/FS for the purpose of the OGI 2024 Audit.	0.7	
Trista Huang	09/09/24	(0.8) Reviewed, as of 09/09/24, the unrealized testing to ensure the unrealized agreed with TB/FS for the purpose of the OGI 2024 Audit.	0.8	
Trista Huang	09/09/24	(1.0) Completed the review, as of 09/09/24, of the existence testing against received third party confirmations for the purpose of the OGI Audit.	1.0	
Trista Huang	09/09/24	(1.2) Senior Manager review, as of 09/09/24, of the team's documentation regarding control testing, concurrently noting support for outstanding statements and provided explanation to reconcile to the OGI Audit.	1.2	
Trista Huang	09/09/24	(1.3) Senior Manager cleared, as of 09/09/24, the team's responses to the outstanding items related to the OGI 2024 Audit.	1.3	

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
OGI 2024 Audit
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Trista Huang	09/09/24	(2.0) Continued, as of 09/09/24, Senior Manager review of workpapers in KCw to ensure engagement team's documentation is in accordance to audit approach for OGI.	2.0	
Arevik Akopova	09/10/24	(0.2) Email communication with J. Bradley (OGI) to inquire about new legal counsel used for OGI for the period end.	0.2	
Arevik Akopova	09/10/24	(0.3) Cleared, as of 09/10/24, comments in Final section of KCw left for Limited Scope Quality Control Reviewer for OGI.	0.3	
Trista Huang	09/10/24	(0.3) Senior manager cleared, as of 09/10/24, the outstanding items regarding existence testing related to OGI.	0.3	
Trista Huang	09/10/24	(0.3) Senior manager cleared, as of 09/10/24, the outstanding items regarding independence related to the OGI 2024 Audit.	0.3	
Arevik Akopova	09/10/24	(0.5) Cleared, as of 09/10/24, comments left by managers regarding changes in Audit Opinion for OGI.	0.5	
Arevik Akopova	09/10/24	(0.5) Completed the screen in KCw 4 Final section focusing on risk assessment update, management bias and reporting related to the OGI 2024 Audit.	0.5	
Arevik Akopova	09/10/24	(0.5) Continued, as of 09/10/24, to perform cross - footing and verifying of mathematical accuracy of FS for OGI.	0.5	
Arevik Akopova	09/10/24	(0.5) Continued, as of 09/10/24, to prepare Audit Opinion for OGI as well as drafted US Management Representation Letter for OGI.	0.5	
Trista Huang	09/10/24	(0.5) Provided status updates, as of 09/10/24, with OGI CFO as well as discussed remaining outstanding items regarding the last investments and final payments.	0.5	
Arevik Akopova	09/10/24	(0.5) Updated, as of 09/10/24, the information in legal confirmations that will be sent at the end of OGI audit.	0.5	
Trista Huang	09/10/24	(0.9) Senior Manager review, as of 09/10/24, of the review comments regarding the OGI 2024 Audit that were assigned to the Team in order to ensure comments were properly addressed.	0.9	

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

OGI 2024 Audit

September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Arevik Akopova	09/10/24	(1.0) Completed the final analytics for OGI which included comparing the PY balances / period end balances, as well as adding audit documentation.	1.0	
Arevik Akopova	09/10/24	(1.0) Reviewed, as of 09/10/24, the final draft of the OGI FS, concurrently performing cross footing procedures, checked mathematical accuracy as well as ensured footnote support matched amounts in FS / test work performed by the team.	1.0	
Trista Huang	09/10/24	(1.0) Senior manager reviewed, as of 09/10/24, concurrently provided a conclusion of the completed assessment of ASC 740 testing prepared by the International Team in regards to the OGI 2024 Audit.	1.0	
Trista Huang	09/10/24	(1.5) Senior Manager review, as of 09/10/24, of the planning and KCw section 3 screen, including attachments, in order to ensure team properly documented the audit procedures and conclusions regarding the OGI Audit.	1.5	
Trista Huang	09/10/24	(1.5) Senior manager reviewed, as of 09/10/24, the OGI FS supporting documents / schedules.	1.5	
Trista Huang	09/10/24	(2.0) Senior Manager reviewed, as of 09/10/24, the revised OGI FS provided from client in order to ensure all the comments have been updated.	2.0	
Trista Huang	09/16/24	(1.0) Continued, as of 09/16/24, the Senior Manager review of the review comments assigned to the Team, related to the OGI 2024 Audit, in order to ensure comments were properly addressed.	1.0	
Trista Huang	09/17/24	(1.0) Discussed outstanding items with H. Mujrani and A. Akopova (KPMG) and cleared the review comments regarding the OGI 2024 Audit.	1.0	
Arevik Akopova	09/18/24	(1.0) Received bank statements, January UBS and JPM swap positions statements from J. Bradley (OGI Fund Accountant), began tracing the open positions against the UBS and JPM statements in order to finalize our January control testing for OGI.	1.0	

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
OGI 2024 Audit
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Amount
Arevik Akopova	09/18/24	(1.0) Updated, as of 09/18/24, the ASC 740 Tax Analysis received from tax team by adding audit documentation and reconciling amounts per tax team analysis to test work completed by audit team related to OGI Audit.	1.0	
Arevik Akopova	09/18/24	(1.0) Updated, as of 09/18/24, the January UBS Forward Position Break Report received from J. Bradley (OGI) by reconciling test work needed to prepare January Control testing for OGI.	1.0	
Arevik Akopova	09/18/24	(1.0) Updated, as of 09/18/24, the OGI FS schedule for Note 4 (Notional support) and Note 3 (Due to from Broker) by updating amounts and support for test work completed by audit team.	1.0	
Trista Huang	09/19/24	(0.5) Discussed engagement with G. Kalliaras (KPMG) in order to provide him with an update regarding the OGI 2024 Audit.	0.5	
Trista Huang	09/19/24	Reviewed, as of 9/19/24, the updated Financial statements to ensure client addressed the review comments.	0.8	
Total OGI 2024 Audit Services			<u>56.3</u>	<u>\$ 117,000.00</u> ¹

¹ KPMG has provided 242.2 total hours of service related to the OGI 2024 Audit as of the end of September. KPMG is now requesting part of the agreed upon fixed fee based on services rendered to date.

EXHIBIT C4

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Retention Services
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Rate	Amount
<i>No services rendered during current period</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C5

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Fee Application Preparation Services
September 1, 2024 through September 30, 2024

Name	Date	Description	Hours	Rate	Amount
Celeste Campbell	09/06/24	1.6 Perform manager review of v2 of GWA 2nd monthly, concurrently provide comments.	1.6	\$ 340	\$ 544.00
Teresa Williams	09/10/24	Began to prepare 2nd Monthly Combined fee application for Weiss Exhibit C2 & C8 - 2023 Tax Return and TY23 OOS	0.3	\$ 240	\$ 72.00
Teresa Williams	09/10/24	Began to prepare 2nd Monthly Combined fee application for Weiss Exhibit C3 - OGI 2024 Audit.	0.9	\$ 240	\$ 216.00
Teresa Williams	09/13/24	Continued, as of 09/13, to prepare 2nd monthly fee application Exhibit C3 on behalf of Weiss / OGI 2024 Audit.	1.1	\$ 240	\$ 264.00
Teresa Williams	09/16/24	0.3 Continued, as of 09/16/24, to begin to prepare exhibit C2 for 2nd monthly fee application.	0.3	\$ 240	\$ 72.00
Teresa Williams	09/16/24	1.1 Continued, as of 09/16/24, to begin to prepare exhibit C3 for 2nd combined monthly fee app for Weiss to include additional time details received from	1.1	\$ 240	\$ 264.00
Teresa Williams	09/17/24	Continued, as of 09/17, to prepare exhibit C3 for OGI Audit for the 2nd combined monthly fee application.	0.9	\$ 240	\$ 216.00
Teresa Williams	09/18/24	Continued, as of 09/18/24, to prepare exhibit C2 for 2nd monthly for Weiss	0.2	\$ 240	\$ 48.00
Teresa Williams	09/19/24	Completed exhibit C3 of 2nd monthly fee application for Weiss.	0.3	\$ 240	\$ 72.00
Celeste Campbell	09/30/24	Perform manager review of 2nd combined monthly (incremental) exhibits, as required in advance of filing.	0.7	\$ 340	\$ 238.00
Total Fee Application Preparation Services			<u>7.4</u>		<u>\$ 2,006.00</u>

EXHIBIT D

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Summary of Out of Pocket Expenses
September 1, 2024 through September 30, 2024

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

Schedule 2

**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

**FOURTH MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
TO PROVIDE AUDIT AND TAX SERVICES TO THE DEBTORS
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH DECEMBER 31, 2024**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	July 7, 2024, effective as of April 29, 2024.
Period for Which Compensation and Reimbursement is Sought:	October 1, 2024 through December 31, 2024
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 3,266.00
Less 20% Holdback:	\$ (653.20)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 2,612.80

This is a: X Monthly Interim Final Application

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 former place of business is 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.

KPMG LLP (“KPMG”), providing Audit and Tax Services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Fourth Monthly Fee Statement”) covering the period from October 1, 2024 through and including December 31, 2024 (the “Compensation Period”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 59] (the “Interim Compensation Order”).

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Fourth Monthly Fee Statement, attached hereto as **Exhibit A** is a (i) detailed list of all KPMG professionals who worked on this case during the Compensation Period, and (ii) summary hours by financial professionals that were recorded in one-tenth hour increments by project category and that set forth a description of services performed by each KPMG professional on behalf of the Debtors.

EXPENSES INCURRED DURING THE COMPENSATION PERIOD

As set forth in **Exhibit D**, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Fourth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. KPMG reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with

the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

By this Fourth Monthly Fee Statement, KPMG requests (a) allowance and payment of compensation in the amount of \$2,612.80 (80% of \$ 3,266.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by KPMG during the Compensation Period and (b) reimbursement of actual and necessary expenses in the amount of \$0.00 incurred by KPMG during the Compensation Period.

Dated: January 30, 2025

/s/ Constantinos Kalliaras
Constantinos Kalliaras
Partner
KPMG LLP
150 John F. Kennedy Pkwy
Short Hills, NJ 07078

EXHIBIT A

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

Summary Of Hours and Discounted Fees Incurred By Professional
October 1, 2024 through December 31, 2024

Professional Person	Position & Department	Billed Hours	Total Compensation	
Christine Connelly Conk	Partner, Audit	2.0		
Dywantie Seelall	Senior Manager, Audit	12.5		
Reenu John	Senior Associate, Audit	5.5		
Subtotal Hours related to Fixed Fee Services		20.5		
GWA 2023 Audit Service (Fixed Fee - Exhibit C1)			\$	- ¹
2023 Tax Returns (Fixed Fee - Exhibit C2)			\$	-
OGI 2024 Audit Fees (Fixed Fee - Exhibit C3)			\$	- ²
Total Fixed Fees Requested			\$	-
Professionals Providing Hourly Services		Total Billed Hours	Hourly Rate	Total Compensation
Celeste Campbell	Manager, Bankruptcy	6.5	\$ 340	\$ 2,210.00
Teresa Williams	Associate, Bankruptcy	4.4	\$ 240	\$ 1,056.00
Subtotal Hours and Hourly Fees at Discounted Rates		10.9		\$ 3,266.00
Total Hours and Requested Fees		31.4		\$ 3,266.00
Total Discounted Fees				\$ 3,266.00
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 3,266.00
Less Holdback Adjustment (20%)				\$ (653.20)
Net Requested Fees & Out of Pocket Expenses				\$ 2,612.80
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 299.63	

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² Although KPMG provided services related to the OGI 2024 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

EXHIBIT B

Weiss Multi-Strategy Advisers LLC

Case No. 24-10743

Summary of Hours and Discounted Fees Incurred by Category

October 1, 2024 through December 31, 2024

Category	Exhibit	Total Billed Hours	Total Fees Requested
GWA 2023 Audit	C1	18.5	\$ - ¹
2023 Tax Returns	C2	0.0	\$ -
OGI 2024 Audit	C3	2.0	\$ - ²
Retention Services	C4	0.0	\$ -
Fee Application Preparation Services	C5	10.9	\$ 3,266.00 ³
Total		31.4	\$ 3,266.00

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

² Although KPMG provided services related to the OGI 2024 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

³ Fee Application Preparation Services are out of necessity rendered subsequent to when core services are performed.

EXHIBIT C1

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
GWA 2023 Audit
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Amount
Reenu John	10/01/24	(1.0) Cleared, as of 10/01/24, review notes received from Senior Manager regarding the GWA representation letter; (1.0) performed tie-outs of valuation memo to capital workpaper; (0.5) cleared review notes received from Senior Manager to the Accounts Receivable work paper.	2.5	
Reenu John	10/02/24	(1.0) Requested support for subsequent event footnote from the client, concurrently documenting items received, as of 10/02/24.	1.0	
Reenu John	10/02/24	(1.9) Requested GWA receivables collected to date including the status on receivables, as of 10/02/24; 0.1 emailed report to G. Kalliaras and D. Seelall (KPMG) regarding outstanding receivables.	2.0	
Dywantie Seelall	10/31/24	0.2 Performed updates, as of 10/31/24, to the GWA 2023 Audit opinion.	0.2	
Dywantie Seelall	10/31/24	0.5 Reviewed, as of 10/31/24, the FS subsequent events disclosures in order to determine additional info needed.	0.5	
Dywantie Seelall	10/31/24	0.5 Researched the going concern presentation for the audit opinion for the GWA 2023 Audit.	0.5	
Dywantie Seelall	10/31/24	0.8 Call between C. Conlon and D. Seelall (KPMG) to discuss questions regarding FS disclosures and presentation for the GWA Audit.	0.8	
Christine Connelly Conlon	10/31/24	0.8 Call between C. Conlon and D. Seelall (KPMG) to discuss questions regarding FS disclosures and presentation for the GWA Audit.	0.8	
Christine Connelly Conlon	10/31/24	Partner review, as of 10/31/24, of the financial statements along with going concern memo related to the GWA 2023 Audit.	1.2	
Dywantie Seelall	11/01/24	0.2 Email correspondence to M. Lanzoni (Weiss) regarding requested info and suggested updates.	0.2	
Dywantie Seelall	11/01/24	0.8 Mark up of the financial statements for the flow through of write offs, concurrently documented suggested related disclosures and going concern updates to the FS regarding GWA Audit.	0.8	
Dywantie Seelall	11/01/24	1.0 Researched loan write offs / bad debt expenses presentation and disclosure regarding the financial statements for GWA.	1.0	
Dywantie Seelall	11/04/24	0.3 Researched write off of strategy success fees due to notes called in December, 2023 on behalf of GWA.	0.3	

EXHIBIT C1

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
GWA 2023 Audit
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Amount
Dywantie Seelall	11/04/24	0.4 Reviewed, as of 11/04/24, the strategy success fees (revenue and receivables) in addition to collections subsequent to 12/31/2023 on behalf of GWA.	0.4	
Dywantie Seelall	11/04/24	0.5 Call with M. Lanzoni (Weiss) to discuss status of updated FS and timing to issue FS, as of 11/04/24.	0.5	
Dywantie Seelall	11/07/24	0.2 Continued, as of 11/07/24, to perform updates to the GWA 2023 Audit opinion.	0.2	
Dywantie Seelall	11/07/24	0.3 Email correspondence to C. Conlon (KPMG LSQC) with the GWA 2023 Audit package and going concern memo for her review.	0.3	
Dywantie Seelall	11/07/24	0.3 Call between G. Kalliaras and D. Seelall (KPMG) to discuss the GWA FS updates.	0.3	
Dywantie Seelall	11/08/24	0.2 Communication between D. Seelall and G. Kalliaras (KPMG) regarding the GWA audit report	0.2	
Dywantie Seelall	11/08/24	0.3 Updated, as of 11/08/24, the audit report to include required information as it relates to GWA. 0.4 Cleared, as of 11/08/24, the review notes on GWA file that were addressed by the audit team.	0.7	
Dywantie Seelall	11/08/24	0.5 Continued, as of 11/8/24, to perform research for presentation of the audit report relating to going concern and emphasis of matter paragraph to be included related to the GWA Audit. 0.6 Senior manager review, as of 11/08/24, the project plan for open / completed work papers and screens related to the GWA 2023 Audit..	1.1	
Dywantie Seelall	11/11/24	0.2 Updated, as of 11/11/24, the GWA Consolidated Trial Balance to agree to the adjustments made.	0.2	
Dywantie Seelall	11/11/24	0.2 Updated, as of 11/11/24, the GWA Success Fees workpaper to reflect write offs.	0.2	
Dywantie Seelall	11/11/24	0.3 Updated, as of 11/11/24, the GWA Cash Flow workpapers and related documentation.	0.3	
Dywantie Seelall	11/11/24	0.3 Updated, as of 11/11/24, the GWA Materiality workpaper and KCW screens to reflect updated numbers.	0.3	
Dywantie Seelall	11/11/24	0.5 Performed Senior Manager review, as of 11/11/24, of the updated disclosures / numbers on the financials received from the client, concurrently agree to the various GWA workpapers for completeness.	0.5	

EXHIBIT C1

Weiss Multi-Strategy Advisers LLC
 Case No. 24-10743
 GWA 2023 Audit
 October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Amount
Dywantie Seelall	11/11/24	1.0 Performed Senior Manager review, as of 11/11/24, of the court documents relating to the loan for an officer of the company, concurrently updated the loan workpaper for write offs, court authorization and approvals as it relates to GWA.	1.0	
Dywantie Seelall	12/18/24	0.1 Email correspondence to C. Conlon and G. Kalliaras (KPMG) regarding the liquidation and finalizing memo regarding the GWA Audit.	0.1	
Dywantie Seelall	12/18/24	0.3 Updated, as of 12/18/24, the GWA going concern memo per final discussion with C. Conlon (KPMG LSQC);) 0.1 Email communication to O. Roberts (KPMG DPP team).	0.4	
Total GWA 2023 Audit Services			<u>18.5</u>	<u>\$ -</u> ¹

¹ Although KPMG provided services related to the GWA 2023 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

EXHIBIT C2

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
2023 Tax Returns
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Amount
<i>Services are complete</i>				
Total 2023 Tax Returns Services			0.0	\$ -

EXHIBIT C3

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
OGI 2024 Audit
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Amount
Dywantie Seelall	12/11/24	1.0 Senior Manager review, as of 12/11/24, of KCW for open files, review billings to date, concurrently prepared estimate to complete as it relates to the OGI 2024 Audit.	1.0	
Hema Mujrani	12/18/24	0.5 Call with H. Mujrani and D. Seelall (KPMG) to discuss open items / subsequent event testing related to the OGI 2024 Audit, as of 12/18/24.	0.5	
Dywantie Seelall	12/18/24	0.5 Call with H. Mujrani and D. Seelall (KPMG) to discuss open items / subsequent event testing related to the OGI 2024 Audit, as of 12/18/24.	0.5	
Total OGI 2024 Audit Services			<u>2.0</u>	<u>\$ -¹</u>

¹ Although KPMG provided services related to the OGI 2024 Audit during this period, KPMG is not requesting any additional fees for these services at this point in time.

EXHIBIT C4

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Retention Services
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Rate	Amount
No services rendered during current period					
Total Retention Services			0.0		\$ -

EXHIBIT C5

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Fee Application Preparation Services
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Rate	Amount
Teresa Williams	10/08/24	(0.1) Prepared exhibit C2 of 2nd Monthly Fee App for Weiss.	0.1	\$ 240.00	\$ 24.00
Teresa Williams	10/08/24	(0.2) Continued, from earlier on 10/8, to prepare Weiss 1st Interim fee application by consolidating the related exhibits for the period of 4/24 thru 8/31/24.	0.2	\$ 240.00	\$ 48.00
Teresa Williams	10/08/24	(0.2) Continued, from earlier on 10/8, to prepare Weiss 1st Interim fee application by consolidating the related exhibits for the period of 4/24 thru 8/31/24.	0.2	\$ 240.00	\$ 48.00
Teresa Williams	10/08/24	(0.4) Began to prepare the Weiss 1st Interim fee application by consolidating the related exhibits for the period of 4/24 thru 8/31/24.	0.4	\$ 240.00	\$ 96.00
Celeste Campbell	10/09/24	.2 Perform manager review, as of 10/09/24, of Weiss 2nd monthly narrative, concurrently provide comments	0.2	\$ 340.00	\$ 68.00
Celeste Campbell	10/09/24	0.4 Perform manager review, as of 10/09/24, of Weiss 2nd monthly revised exhibits, as required in advance of filing.	0.4	\$ 340.00	\$ 136.00
Teresa Williams	10/09/24	Prepared exhibit C3 of 2nd Monthly Fee App for Weiss.	0.4	\$ 240.00	\$ 96.00
Celeste Campbell	10/10/24	0.2 Perform manager review, as of 10/10/24, of certification for 2nd monthly, concurrently provide comments.	0.2	\$ 340.00	\$ 68.00
Celeste Campbell	10/10/24	2.3 Perform manager review, as of 10/10/24, of Weiss 1st interim narrative, concurrently provide comments to be addressed in advance of submission to partner for approval.	2.3	\$ 340.00	\$ 782.00
Celeste Campbell	10/16/24	0.3 Incorporate additional explanatory footnotes into 2nd exhibits.	0.3	\$ 340.00	\$ 102.00
Celeste Campbell	10/16/24	1.4 Perform manager review, as of 10/16/24, of Exhibit C1 of 2nd fee statement updated with details as per Debtors' counsel request as required in advance of filing.	1.4	\$ 340.00	\$ 476.00
Teresa Williams	10/18/24	Began to prepare Exhibit C2 for the 3rd monthly fee app for Weiss.	0.4	\$ 240.00	\$ 96.00
Teresa Williams	10/18/24	Began to prepare Exhibit C3 for the 3rd monthly fee app for Weiss.	0.6	\$ 240.00	\$ 144.00

EXHIBIT C5

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743
Fee Application Preparation Services
October 1, 2024 through December 31, 2024

Name	Date	Description	Hours	Rate	Amount
Teresa Williams	10/21/24	Continued, as of 10/21/24, to prepare Exhibit C2 of the 3rd Monthly fee application for Weiss.	0.3	\$ 240.00	\$ 72.00
Teresa Williams	10/21/24	Continued, as of 10/21/24, to prepare Exhibit C3 of the 3rd Monthly fee application for Weiss.	0.5	\$ 240.00	\$ 120.00
Teresa Williams	10/25/24	Continued, as of 10/25, to prepare exhibit C3 of the 3rd monthly fee application for Weiss.	0.6	\$ 240.00	\$ 144.00
Celeste Campbell	10/30/24	1.0 Perform manager review, as of 10/30/24, of revised 3rd fee statement, concurrently updating and refining footnotes.	1.0	\$ 340.00	\$ 340.00
Teresa Williams	11/11/24	Began to prepare Narrative for Weiss 3rd Monthly Fee Application	0.7	\$ 240.00	\$ 168.00
Celeste Campbell	11/12/24	0.2 Perform manager review of 3rd fee statement final deliverable in advance of submission for partner review. GWA (OGI)	0.2	\$ 340.00	\$ 68.00
Celeste Campbell	11/12/24	0.5 Perform manager review of GWA 3rd narrative as required in advance of filing, concurrently revise (add in additional explanatory footnotes).	0.5	\$ 340.00	\$ 170.00
Total Fee Application Preparation Services			<u>10.9</u>		<u>\$ 3,266.00</u>

EXHIBIT D

Weiss Multi-Strategy Advisers LLC
Case No. 24-10743

Summary of Out of Pocket Expenses
October 1, 2024 through December 31, 2024

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

Schedule 3

**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 KPMG LLP TO PROVIDE AUDIT AND TAX SERVICES TO
THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) in the above-referenced chapter 11 cases (the “Chapter 11 Cases”), for entry of an order, pursuant to Sections 327(a) and 328(a) of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), approving the retention of KPMG LLP (“KPMG”) as their auditors and tax accountants, effective as of the Petition Date, on the terms set forth in the Engagement Letters between the Debtors and KPMG, copies of which are attached to the Application as Exhibits C, D, E, F, and G; and upon the declaration of Constantinos Kalliaras, dated June 14, 2024 (the “Kalliaras Declaration”) which is attached to the Application as Exhibit B; and it appearing that KPMG represents no interest adverse to the Debtors’ estates, that KPMG is a disinterested person as that term is defined in 11 U.S.C. § 101(14), and that its employment is necessary and in the best interests of the estates; and sufficient notice of the Application having been given; the terms of 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 is 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 defined herein shall have the meanings ascribed to them in the Application.

Engagement Letters are reasonable terms for purposes of section 328(a) of the Bankruptcy Code; 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 as set forth herein.

2. The retention of KPMG as auditors and tax accountants for the Debtors to perform all of the services set forth in the Application on the terms, as modified by this Order, set forth in the Application and the Engagement Letters and the Kalliaras Declaration is hereby approved effective as of the Petition Date pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, to provide the following services as further detailed in the Engagement Letters:

- (a) auditing the consolidated financial condition of GWA and its subsidiaries as of December 31, 2023, the related consolidated statements of operations, changes in equity and cash flows for the year ending December 31, 2023 and the related notes to the financial statements;
- (b) auditing the financial statements of OGI for the year ending December 31, 2024;
- (c) final examination of management's assertion that WMSA complied with paragraph (a)(1) of Rule 206(4)-2 and has been complying with Rule 204-2(b) under the Investment Advisers Act of 1940;
- (d) preparing the U.S. federal, state and local income and franchise tax returns and supporting schedules for the 2023 and 2024 tax year for GWA and WMSA; and
- (e) performing such other services as may be required and/or deemed to be in the interest of the Debtors, including, but not limited, to any "Out-of-Scope Services" described in the Engagement Agreements, including activities in connection with these Chapter 11 Cases such as retention and fee related matters and such other services that was not included in the agreed fixed fees.

3. To the extent the Debtors request additional services not covered by the Engagement Letters, on application to and subject to approval by the Court, KPMG and the Debtors may enter into additional engagement letters, as is necessary.

4. The terms and conditions of the Engagement Letters as modified by this Order, are approved.

5. KPMG shall be compensated in accordance with and will file interim and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and applicable law.

6. The fixed fees payable to KPMG under the Engagement Letters are hereby approved as reasonable and shall be subject to review only pursuant to the standards set forth in section 328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in section 330 of the Bankruptcy Code, except for the U.S. Trustee who shall have the right to object to any fees on any grounds as set forth below. For all services to be provided on an hourly basis, KPMG's retention shall be approved pursuant to section 327(a) and subject to review under sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, this Order, and any applicable orders of this Court. Notwithstanding anything to the contrary in this Order, the U.S. Trustee shall retain the right and be entitled to object to KPMG's fees and expenses in these Chapter 11 Cases based on the reasonableness standard provided for in section 330 of the Bankruptcy Code, and this Order shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of KPMG's compensation and reimbursement requests in these Chapter 11 Cases under sections 330 and 331 of the Bankruptcy Code. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee on appeal or otherwise, with respect to the reasonableness of KPMG's compensation and reimbursement requests in these Chapter 11 Cases.

7. With respect to fixed fee services, KPMG is authorized to keep reasonably detailed time records in half-hour increments and will submit, with any interim or final fee application,

together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered, and the amount of compensation requested. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the U.S. Trustee Guidelines.

8. In the event that, during the pendency of these Chapter 11 Cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's Fee Applications and such invoices and time records shall be in compliance with the Local Bankruptcy Rules, and shall be subject to approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with these Chapter 11 Cases to the extent permitted under applicable law and the decisions of this Court.

9. Notwithstanding anything to the contrary in the Application or Engagement Letters ("Engagement Terms"), during the pendency of these Chapter 11 Cases, the Engagement Terms are modified as follows:

- i. Any limitation of liability pursuant to the terms and conditions set forth in the Engagement Terms, or otherwise, are hereby eliminated.
- ii. All requests for payment of indemnity, contribution or reimbursement pursuant to the Engagement Terms shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity, contribution or reimbursement conforms to the terms of the Engagement Terms (as modified by this Order) and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity, contribution or reimbursement is sought; provided, however, in no event shall

KPMG be indemnified to the extent the Court determines by final, non-appealable order that any claim or expense has resulted from the bad-faith, self-dealing, breach of fiduciary duty, gross negligence or willful misconduct on the part of KPMG.

- iii. In the event that KPMG seeks reimbursement from the Debtors for attorneys' fees in connection with a request for payment of indemnity, contribution or reimbursement pursuant to the Engagement Terms (as modified by this Order), the invoices and supporting time records from such attorneys shall be included in KPMG's application, as the case may be (interim or final as the case may be), and such invoices and time records shall be subject to the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.
- iv. KPMG shall not be entitled to reimbursement by the Debtors for any fees, disbursements and other charges of KPMG's counsel, as the case may be, other than those incurred in connection with one or more payment requests for (a) indemnity, contribution or reimbursement under the applicable Engagement Terms (as modified by this Order); (b) retention matters; (c) fee applications (other than defense thereof); and/or (d) work related to any contested matter, adversary proceeding, mediation, arbitration, litigation or other similar type of matter, action or proceeding.
- v. In no event shall KPMG as the case may be, be entitled to indemnification, contribution, exoneration, reimbursement of attorneys' fees or expenses, limitation on liability or allocation or apportionment of damages, indemnified or exonerated if the Debtors or representatives of the estates assert a claim, to the extent the Court determines by final, non-appealable order that such claim for indemnity arose out of KPMG's own bad-faith, self-dealing, breach of fiduciary duty, gross negligence, or willful misconduct.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are

subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, the “Contractors”) in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; and (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. No agreement or understanding exists between KPMG 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 KPMG 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.

13. If any new relevant facts or relationships are discovered or arise, KPMG will promptly file a supplemental declaration disclosing such facts or connections, as required by Bankruptcy Rule 2014(a).

14. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

15. If there is any inconsistency between the terms of this Order, the Application, and the Kalliaras Declaration, the terms of this Order shall govern.

IT IS SO ORDERED.

Dated: July 2, 2024
New York, New York

/s/ Martin Glenn
MARTIN GLENN
Chief United States Bankruptcy Judge

Schedule 4

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

In re:	)	Chapter 11
	)	
Weiss Multi-Strategy Advisers LLC, <i>et al.</i> , ¹	)	Case No. 24-10743 (MG)
	)	
	)	(Jointly Administered)
Debtors.	)	
	)	

**DECLARATION OF CONSTANTINOS KALLIARAS IN SUPPORT OF SECOND
INTERIM FEE APPLICATION OF KPMG LLP PROVIDING AUDIT AND TAX
SERVICES TO THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
FOR THE PERIOD FROM SEPTEMBER 1, 2024 THROUGH DECEMBER 31, 2024**

I, Constantinos Kalliaras, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated July 2, 2024, KPMG was retained to perform audit and tax services for the above captioned debtors and debtors in possession (the “Debtors”). I submit this Declaration in conjunction with KPMG’s application, dated February 14, 2025 (the “Application”) for KPMG’s second interim fee application for compensation and allowance of expenses for the period September 1, 2024 through December 31, 2024.
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: 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 former place of business is 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.

4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief.

5. Pursuant to paragraph B.1 of General Order M- 447, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, effective as of January 29, 2013, I certify that:

- I have read the Application;
- to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;
- the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Firm and generally accepted by the Firm's clients; and
- Pursuant to paragraph B.3 of the Local Guidelines, I certify that the Debtors, their attorneys, and the U.S. Trustee are each being provided with a copy of the Application.

6. In accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. § 504, no agreement or understanding exists between KPMG and any other person for the sharing of compensation to be received in connection with these cases.

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

Executed this 14th of February, 2025.

/s/ Constantinos Kalliaras
Constantinos Kalliaras
Partner
KPMG LLP
150 John F. Kennedy Pkwy
Short Hills, NJ 07078