UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
COLD SPRING ACQUISITION, LLC, d/b/a COLD SPRING HILLS CENTER FOR NURSING AND REHABILITATION	Case No. 25-22002 (SHL)
Debtor.	

SUMMARY OF THIRD AND FINAL APPLICATION OF EXAMINER AND MORITT HOCK & HAMROFF LLP, AS COUNSEL TO THE EXAMINER, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF DISBURSEMENTS PURSUANT TO 11 U.S.C. §§ 330 AND 331, EFFECTIVE AS OF FEBRURAY 21, 2025

Name of Applicant(s):	Leslie A. Berkoff, Examiner (the "Examiner") Moritt Hock & Hamroff LLP ("MHH"), General Counsel to the Examiner
Examiner Appointment Date:	February 21, 2025
Effective Date of Retention of MHH:	February 21, 2025
Application Period for Examiner: Application Period for MHH:	October 1, 2025 through April 10, 2026 October 1, 2025 through April 10, 2026
Total Fees Incurred for Application Period:	**$**161,566.50
Total Expenses Requested for the Representation Period:	$52.07
Total Sought in Connection with Third Interim Fee Application:	$161,618.57

Fees by Project Category
For Application Period

Activity	Hours	Fees
Examiner's Time	43.70	$32,662.50
MHH - Fee/Employment Applications	2.40	$1,581.00
MHH – Investigation/Examiner Report	191.70	$127,323.00
Total Compensation Sought in Connection with Third Interim Fee Application:	**237.80**	**$161,566.50**

Fees by Professional
For Application Period

Name	Position/ Experience	Hourly Rates	Total Hours	Total Compensation
Leslie A. Berkoff	Partner; admitted in 2000	2025 $735 2026 $750	7.50 36.20	$5,312.50 $27,150.00
Benjamin Geizhals	Partner, admitted in 1975	2026 $650	5.50	$3,575.00
Ira S. Zaroff	Partner, admitted in 2001	2025 $650 2026 $685	47.20 135.40	$30,680.00 $92,749.00
Daniel C. Almont	Paralegal	2025 $300 2026 $325	2.00 4.00	$600.00 $1,300.00
Totals:			**237.80**	**$161,566.50**

Expense Summary
For Application Period

Disbursements	Amount
Federal Express	$52.07
Total Disbursements	**$52.07**

UNITED STATES BANKRUPTCY COURT
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In re:	Chapter 11
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THIRD AND FINAL APPLICATION OF EXAMINER AND MORITT HOCK & HAMROFF LLP, AS COUNSEL TO THE EXAMINER, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF DISBURSEMENTS PURSUANT TO 11 U.S.C. §§ 330 AND 331 EFFECTIVE AS OF FEBRUARY 21, 2025

TO THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE:

Leslie A. Berkoff, Court-appointed Examiner (the "Examiner") in the above-captioned chapter 11 case of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), and Moritt Hock & Hamroff LLP, General Counsel to the Examiner ("MHH," collectively with the Examiner, the "Applicant"), respectfully submit this third and final fee application (the "Application"), for allowance and payment of compensation for professional services rendered by and to the Examiner during the period from October 1, 2025 through April 10, 2026 (the "Application Period"), and in support of their Application, respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334, Amended Standing Order of Reference M-431 of the United States District Court for the Southern District of New York (Preska, L.A.), dated January 31, 2012. This is a core proceeding

pursuant to 28 U.S.C. § 157(b).

2. Venue of this proceeding and this application is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief sought herein are sections 330 and 331 of the Bankruptcy Code and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

BACKGROUND

4. On January 2, 2025 (the "Petition Date"), the Debtor commenced a Chapter 11 case by filing a voluntary petition for relief under Chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the Bankruptcy Court. Subject to the plan of closure filed in this case [ECF No. 139], the Debtor remained in possession of its property and was managing its businesses as debtor-in-possession pursuant to Bankruptcy Code Sections 1107(a) and 1108 until this Court entered a *Combined Order: (A) Approving the Appointment of 378Sywood LLC as Receiver and (B)(I) Approving Asset Purchase Agreement and Authorizing the Private Sale of Substantially all of the Assets of the Debtor Outside the Ordinary Course of Business to 378Sywood LLC, as Buyer, (II) Authorizing Sale of Assets Free and Clear of All Liens and Interests, and (III) Granting Related Relief* (the "Receiver/Sale Order") [ECF No. 233]. The Transfer date of the operations under the Receiver/Sale Order to the receiver was effectuated on April 22, 2025.

5. Prior to that time, on January 16, 2025, the Office of the United States Trustee for the District of New York (the "U.S. Trustee") filed its *Motion Pursuant to 11 U.S.C. § 1104 for an Order Directing Appointment of a Chapter 11 Trustee* [ECF No. 59] (the "Trustee Motion").

6. On January 23, 2025, this Court approved a *Stipulation and Order by and Between the United States Trustee and the Debtor Resolving the United States Trustee's Motion*

for Appointment of a Trustee by Agreement of the Parties to the Appointment of an Examiner Under 11 U.S.C. § 1104 (the "Examiner Stipulation") [ECF No. 118].

7. On January 23, 2025, the U.S. Trustee appointed an official committee of unsecured creditors (the "Creditors' Committee") in the Debtor's Chapter 11 case. [ECF No. 73].

8. On February 18, 2025 the U.S. Trustee filed a *Notice of Appointment of Examiner* [ECF No. 157], and on February 21, 2025 the Court entered an Order approving the appointment of Leslie A. Berkoff as Examiner pursuant to Bankruptcy Code Section 1104(c) (the "Examiner Order") [ECF No. 167].

9. In the Examiner Stipulation, as approved by the Bankruptcy Court, the Examiner's duties were enumerated and included, investigating any pre-petition causes of action with respect to: (a) the conduct of the Debtor, its owners and affiliates, without limitation including Cold Spring Realty, LLC, CSHACQDIP, LLC (the "DIP Lender"), and Graph MGA LLC and all of its members, Bent Philipson, the estate of his late wife, Deborah Philipson, Graph Management, LLC, Graph Insurance Company A Risk Retention Group, LLC, the Philipson Family, LLC (collectively, "Graph Entities"), as well as, current and former members, owners, managers, and their respective professionals and all aspects of the ownership and operations of the Debtor (the "Investigation"); and (b) otherwise perform the duties of an examiner as set forth in Bankruptcy Code Section 1106(a)(4). Examiner Stipulation at paragraph 2.

10. Overall, the Examiner read her charge under the Examination Stipulation as requiring her to report (the "Report") to the Bankruptcy Court concerning the findings of her investigation of the aforementioned individuals, entities, actions, transactions and activities (the "Investigation").

11. To assist her in her Investigation and the work being done in connection with the

anticipated Report, the Examiner retained MHH as her general counsel. On April 7, 2025, the Examiner filed an application to employ MHH as her counsel, effective as of February 21, 2025 (the "Retention Application") [ECF No. 255] and on April 30, 2025, the Court approved the MHH Retention Application (the "Retention Order") [ECF No. 287]. A copy of the Retention Order is annexed hereto as **Exhibit A.**

12. Given that the Examiner is a member of MHH and the Examiner's efforts as an "examiner" and/or as an "attorney" are practically indistinguishable, the Examiner and MHH have prepared this combined Application.[1]

13. By Order dated June 25, 2025 [ECF No. 358] this Court granted the Examiner's First Interim Fee Application and awarded the sum of $45,937.20 and $30.64 expenses for the period February 21, 2025 through and including April 30, 2025 (including a hold back $11,843.00 of 20% for a total request of $57,421.50).

14. By Order dated December 9, 2025 [ECF No. 498] this Court granted the Examiner's Second Interim Fee Application and awarded the sum of $64,217.00[2] and $0.00 expenses for the period May 1, 2025 through and including September 30, 2025 (along with payment of a hold back $11,484.30 of 20% from the First Interim Fee Application) for a total request of $75,701.30).

[1] It is commonplace for an examiner and the firm to which he or she is a principal to present a single combined fee application. *See, e.g., In re Purdue Pharma L.P., et al*., Case No. 19-23649 (RDD), Dkt. No. 3573 (Bankr. S.D.N.Y. Aug. 16, 2021) (Examiner Stephen D. Lerner and counsel Scott A. Kane of Squire Patton Boggs (US) LLP presenting combined fee application); *In re Cred Inc., et al*., Case No. 20-12836 (JTD), Dkt. No. 770 (Bankr. Del. May 14, 2021) (Examiner Robert Stark and counsel Brown Rudnick LLP presenting combined fee application); *In re Dynegy Holdings, LLC, et al.*, Case No. 11-38111 (CGM), Dkt. No. 576 (Bankr. S.D.N.Y. Apr. 13, 2012) (Examiner Susheel Kirpalani and counsel Quinn Emanuel Urquhart & Sullivan, LLP presenting combined fee application).

[2] Pursuant to an agreement with the Office of the United States Trustee the Examiner reduced her fees for the Second Interim Period by $1,000.

15. As set forth below, the Applicant submits that its request for third interim compensation and reimbursement of expenses, and approval of all compensation to date, is fair and reasonable, and accordingly, the Applicant respectfully requests that the Court enter a final order approving the requested award of the third interim compensation and reimbursement of expenses and approving all compensation paid to date set forth herein.

16. By this Application, the Applicant respectfully seeks an order from this Court allowing $161,866.50 as compensation for services rendered during the Application Period and for $52.07 for reimbursement of expenses incurred.

SUMMARY OF THE RELIEF REQUESTED

17. This Application is respectfully submitted by the Applicant for a third interim allowance of compensation and reimbursement of expenses for all services rendered by and to the Examiner during the Application Period as follows:

Total Fees Incurred for Application Period:	$161,566.50
Total Expenses Requested for the Representation Period:	$ 52.07
Total Sought in Connection with Third Interim Fee Application:	$161,618.57

18. During the Application Period, the Applicant committed a total of 237.80 hours of professional and paraprofessional time, resulting in an average hourly billing rate of $549.37. Copies of the detailed attorney time records for the Application Period are annexed hereto as **Exhibit B**. Although the Applicant has made every effort to segregate its time entries by category, by virtue of evolving developments in this case, there may have been some unavoidable overlap of description in certain entries.[3] Accordingly, the Court is respectfully requested to consider the discussion of services (as explained herein) in its entirety in evaluating

[3] Given the nature of the Investigation many of the descriptions have been kept generic in nature to avoid disclosing the substance of the Investigation.

the reasonableness of the fees requested by the Applicant.

19. During the Application Period, the Applicant advanced $52.07 for expenses for which it seeks reimbursement.

20. All services performed and expenses incurred by the Applicant for which compensation and reimbursement are requested herein were performed or incurred by, for and on behalf of the Examiner, were necessary, and were beneficial to the Debtor's estate. The Applicant has made no agreement with any other person or entity for compensation or reimbursement.

21. As required by General Order M-447, attached hereto as **Exhibit D** is the certification of Leslie Berkoff.

DESCRIPTION OF SERVICES PERFORMED DURING THE APPLICATION PERIOD BY PROJECT CATEGORY

22. In accordance with the Retention Order, the Applicant has segregated its time entries during the Application Period into the following project categories, which correspond to the major tasks undertaken by the Applicant during the same period:

A. Examiner Time
B. Fee/Employment Applications
C. Investigation, Report Preparation

23. In this section of the Application, the Applicant describes, in summary fashion, the services performed during the Application Period by project category.

A. Examiner

24. The "Examiner Services" project category includes all time recorded personally by the Examiner in relation to this engagement. The Examiner was personally involved in nearly every aspect of the Investigation and the initial stages of the investigation, including reviewing pleadings docketed in the case, communications with the relevant interested parties, and review of discovery demands.

25. The Examiner worked on finalizing her report and findings based upon the information to date and interviews and queries to various parties.

26. Part of this work involved working the with the Committee counsel on 2004 motions to compel and attending related hearings.

27. Overall, the Examiner committed a total of 43.70 hours to the matter during the Application Period (5.7 of which was devoted to the Second and Third Interim Fee Applications).

B. Fee/Employment Applications

28. The "Fee/Employment Applications" project category includes time in connection with drafting the Third Interim Fee Application and obtaining approval of the Second Fee Application.

29. A total of 2.40 hours were incurred by MHH in connection with this project category during the Application Period.

C. Investigation/Report Preparation

30. During this period the Examiner completed her investigation based upon available discovery and information.

31. This included an ongoing review of documents requested and provided in this case, scheduling and conducting of initial interviews with key parties in interest and ongoing conferences with the Office of the Attorney General, Creditor's Committee Counsel and its financial advisors at Kroll.

32. Further, MHH has followed on the document demands served by the Creditor's Committee Counsel and assisted them in procuring and enforcing 2004 Orders applications.

33. The Examiner completed the Report during this period as well (her time is

captured in Section A above).

34. A total of 191.70 hours were incurred by MHH in connection with this project category during the Application Period.

TIME AND DISBURSEMENT RECORDS AND STAFFING

35. The persons at MHH that assisted the Examiner on the above matters during the Application Period are as follows:

a. Leslie Berkoff is the Examiner, and a partner of MHH. Ms. Berkoff is a graduate of Hofstra School of Law and was admitted to practice before this Court in 2000. Ms. Berkoff' hourly rate of $735 in 2025 and $750 in 2026 is reasonable and such a rate was Ms. Berkoff's normal and customary rate during the period covered by this Application.

b. Benjamin Geizhals is a partner of MHH. Mr. Geizhals is a graduate of New York University School of Law and was admitted to practice before this Court in 1975. Mr. Geizhals hourly rate of $625 in 2025 and $650 in 2026 is reasonable and such a rate was Mr. Geizhals' normal and customary rate during the period covered by this Application.

c. Ira S. Zaroff is a partner with MHH. Mr. Zaroff is a graduate of Pace University School of Law and was admitted to practice before this Court in 2004. Mr. Zaroff's hour rate of $650 in 2025 and $685 in 2026 is reasonable and such a rate was Mr. Zaroff's normal and customary rate during the period covered by

this Application.

d. Daniel C. Almont is a bankruptcy paralegal employed by MHH. Mr. Almont's hourly rate of $300 in 2025 and $325 in 2026 is reasonable and customary rate during the period covered by this Application.

36. As noted earlier, notice of the rate change was recorded on the docket on December 22, 2025 by Ira Zaroff, [ECF No. 558,] Declaration of Ira Zaroff Disclosing Increases to Professional Fee Hourly Rates.

DECLARATION PURSUANT TO BANKRUPTCY RULE 2016

37. No agreement or understanding exists between the Examiner, the Debtor and any other person, or MHH and any other person, for a division of compensation received or to be received for services rendered in or in connection with this case.

38. No agreement or understanding prohibited by 18 U.S.C. §155 has been or will be made by MHH. The services were performed for and on behalf of the Examiner.

LEGAL AUTHORITY FOR REQUESTED COMPENSATION

A. General Standard of Review

39. Section 330(a)(1) of the Bankruptcy Code provides that a bankruptcy court may award "reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and …reimbursement of actual, necessary expenses." *See* 11 U.S.C. §330(a)(1).

40. When determining reasonable compensation for professionals, courts utilize the standards found within section 330 of the Bankruptcy Code. Section 330, and specifically subsection (a)(3), which was amended in 1994 to codify the factors historically relied upon by

courts found in *Johnson v. Georgia Highway Express*, 488 F.2d 714 (5th Cir. 1977) and *Am. Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp.)*, 544 F.2d 1291, 1294 (5th Cir. 1977).

41. Under section 330(a)(3), the court is provided with latitude to consider "all relevant factors," with express enumeration of the following criteria:

> (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 services were rendered toward the completion of, a case under this title;
>
> (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
>
> (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
>
> (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3).

42. Courts in the Second Circuit have employed the "lodestar approach" for calculating judicial awards of compensation to attorneys. Developed by the Third Circuit in *Lindy Bros. Builders Inc. v. American Radiator and Standard Sanitary Corp.*, 487 F.2d 161 (3d Cir. 1973), the "lodestar approach" involves multiplying the hours spent on a case, based on attorney time records, by a reasonable hourly rate of compensation for each attorney based on those normally charged for similar work by attorneys of comparable skill and experience, *Arbor Hill Concerned Citizens Neighborhood Ass'n v. Cty of Albany*, 522 F.3d 182, 186 (2d Cir. N.Y.

2007); *Savoie v. Merchants Bank*, 166 F.3d 456, 460 (2d Cir. 1999); *Detroit v. Grinnell Corp.*, 560 F.2d 1093, 1098 (2d Cir. N.Y. 1977). The resulting "lodestar" figure is presumed reasonable. *Arbor Hill*, 522 F.3d at 189; *Madison Realty Capital, L.P. v. Morris*, 2009 U.S. Dist. LEXIS 129175, at *22 (S.D.N.Y. June 25, 2009) (citing *Arbor Hill*).

43. Once calculated, the lodestar amount may be adjusted upward or downward to take into account the facts of the particular case. *See Savoie v. Merchants Bank*, 166 F.3d at 460. Factors reflecting the litigation risk, complexity of the issues, contingent nature of the engagement, skill of the attorneys, and other factors may thereafter be employed to arrive at a reasonable and just compensation in excess of the lodestar figure. *Savoie v. Merchants Bank*, 166 F.3d at 460; *In re Flag Telecom Holdings*, 2010 U.S. Dist. LEXIS 119702, at *69 (S.D.N.Y. Nov. 5, 2010).

44. Applicant respectfully submits that the services rendered and expenses incurred during the Application Period for which Applicant seeks compensation and reimbursement clearly satisfy the requisite standards of reasonableness including, *inter alia*, the following: the time and labor required; the novelty and difficulty of the questions and matters resolved; the skill required to perform the services properly; the experience, reputation and ability of the attorney performing the services; the fees charged and fees awarded in similar cases; the time involved; the undesirability of the case; and the results obtained. MHH respectfully submits that application of the foregoing criteria more than justifies awarding payment in full of the compensation requested in this Application because the number of hours expended by and the hourly rates of MHH are more than reasonable.

45. A chart outlining all fees incurred and paid to date is annexed hereto as **Exhibit C**.

WHEREFORE, Applicant respectfully requests that this Court enter an order (see Copy of proposed order attached as **Exhibit E)** granting Applicant (i) third interim award of compensation in the amount of $161,566.50 for professional services rendered by and to the Examiner during the Application Period; (ii) a total of $52.07 for expenses incurred; (iii) approving all compensation previously paid under the First and Second Interim Compensations Orders of the Court to date in the total amount of $$121,638.00 not including the third interim request; and (iv) grant Applicant such other and further relief as the Court deems just and appropriate.

Dated: New York, New York
April 13, 2026

MORITT HOCK & HAMROFF LLP

By: */s/Ira S. Zaroff*

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Counsel to the Examiner,
Leslie A. Berkoff

Exhibit A

Retention Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
COLD SPRING ACQUISITION, LLC, d/b/a COLD SPRING HILLS CENTER FOR NURSING AND REHABILITATION	Case No. 25-22002 (SHL)
Debtor.	

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF MORITT HOCK & HAMROFF LLP AS COUNSEL TO THE EXAMINER EFFECTIVE AS OF FEBRUARY 21, 2025

Upon the application (the "Application") of Leslie A. Berkoff, the Examiner in the above captioned case, for an order authorizing her to retain and employ Moritt Hock & Hamroff LLP ("MHH") as her counsel effective as of February 21, 2025, pursuant to section 327 of Title 11 of the United States Code, Rule 2014 of the Federal Rules of Bankruptcy Procedure, Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York, and the Examiner Order[1]; and the Court having reviewed the Application; and the Court being satisfied that (a) MHH does not represent any interests adverse to the Debtor or its estate with respect to which MHH is to be engaged; (b) MHH and its attorneys are "disinterested persons" as that term is defined under section 101(14) of the Bankruptcy Code; (c) the relief sought in the Application is necessary and in the best interests of the Debtor and its estate; and (d) due and proper notice of the Application having been given and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED:

1. The Application is granted to the extent provided herein.

[1] Capitalized terms used, but not herein defined shall have the meaning ascribed to them in the Application.

2. The Examiner's employment of MHH as her counsel effective as of February 21, 2025, in accordance with the terms and conditions set forth in the Application is approved. MHH is authorized to provide the Examiner with the following professional services:

a. represent and assist the Examiner in the discharge of her duties and responsibilities under the Examiner Order, other orders of this Court, and applicable law;

b. assist the Examiner in the preparation of reports and represent her in the preparation of motions, applications, notices, orders, and other documents necessary in the discharge of the Examiner's duties;

c. represent the Examiner at hearings and other proceedings before this Court (and, to the extent necessary, any other court);

d. analyze and advise the Examiner regarding any legal issues that arise in connection with the discharge of her duties;

e. assist the Examiner with interviews, examinations, service of subpoenas, and the review of documents and other materials in connection with the Examiner's investigation;

f. perform all other necessary legal services on behalf of the Examiner in connection with the Chapter 11 Case; and

g. assist the Examiner in undertaking any additional tasks or duties that the Court might direct or that the Examiner might determine are necessary and appropriate in connection with the discharge of her duties.

3. MHH 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.

4. Prior to any increases in MHH's rates for any individual retained by MHH and providing services in these cases, MHH shall file a supplemental affidavit with the Court and provide ten business days' notice to the Debtor, the United States Trustee and any official committee. The supplemental affidavit shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and state whether MHH's client has consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

5. The Examiner and MHH may take all actions necessary to effectuate the relief granted in this Order.

6. This Court shall retain jurisdiction with respect to all matters relating to the interpretation and implementation of this Order.

7. This Order shall be effective and enforceable immediately upon its entry.

Dated: White Plains, New York
April 30, 2025

/s/ Sean H. Lane
THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Time and Disbursement Records

Moritt Hock & Hamroff LLP
ATTORNEYS AT LAW

400 Garden City Plaza Garden City, NY 11530
(516) 873-2000 Fax (516) 873-2010

F.E.I.N. 11-2954522
April 10, 2026

Judge Sean H. Lane
Southern District of New York Bankruptcy Court
1 Bowling Green
New York, NY 10004-1408

Invoice # 200164

In Reference To: **Cold Spring Acquisition, LLC**
M-10799.001

FOR PROFESSIONAL SERVICES RENDERED

For legal services rendered per the
attached itemization through and including
April 10, 2026

Total Billable Time	$	160,916.50
Total Billable Costs		52.07
Total Due Moritt Hock & Hamroff LLP	**$**	**160,968.57**

For on-line payments please visit: www.moritthock.com/payment

Moritt Hock & Hamroff LLP
ATTORNEYS AT LAW

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

For Legal Services Rendered:

Date	Atty	Description	Hours	Rate	Amount
10/1/2025	ISZ	Preparation Work on preparing Fee Application for filing.	0.80	650.00	520.00
10/1/2025	DCA	Draft/revise Finalize, prepare and organize Second Interim Fee Application and exhibits, utilize court's Electronic Court Filing system to file; draft emails to US Trustee attaching filed documents and corresponding LEDES report.	2.00	300.00	600.00
10/1/2025	LAB	Draft/revise Finalize fee app for filing and email.	1.00	735.00	735.00
10/1/2025	LAB	Correspondence Multiple emails with client and team regarding pending open questions and emails with debtors counsel.	0.60	735.00	441.00
10/3/2025	ISZ	Draft/revise Work on questionnaire for interviewee.	1.20	650.00	780.00
10/4/2025	LAB	Review and Analysis Review potential questions for interview.	0.70	735.00	514.50
10/6/2025	ISZ	Draft/revise Work on written questionnaire and accompanying document (1.0); telecom w/ counsel re next steps, and the potential issuance of subpoenas and 2004 motions (.6).	1.60	650.00	1,040.00
10/7/2025	ISZ	Review and Analysis Review questionnaire for witnesses.	1.00	650.00	650.00
10/7/2025	LAB	Correspondence Regarding fee app with Debtor's counsel.	0.40	735.00	294.00
10/8/2025	DCA	Review and Analysis Update docket, download Notice of Hearing to Consider Second Interim Fee Applications; calendar objection and Hearing date.	0.60	300.00	No Charge
10/8/2025	ISZ	Communicate (other outside counsel) Questionnaire for interviewee.	0.20	650.00	130.00
10/10/2025	ISZ	Communicate (other external) Emails re 2004 motions review correspondence re	0.80	650.00	520.00

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

		same, review questions to interviewee and Kroll suggestions re same.			
10/13/2025	ISZ	Draft/revise Work on and finalize questions to interviewee, correspondence re same.	1.30	650.00	845.00
10/14/2025	LAB	Telephone conversation Discussion with counsel for committee; status and strategy and review next steps in obtaining data and emails with counsel for the committee (follow-up) outlining open items, potential further meetings and addressing coordinated discovery.	1.10	735.00	808.50
10/14/2025	ISZ	Telephone conversation Telecom w/ Committee counsel concerning Rule 2004 motions, and issuance of subpoenas.	1.10	650.00	715.00
10/16/2025	ISZ	Communicate (other outside counsel) Emails w/ counsel re missing documents and information, list of persons and entities from whom to seek information, review same.	0.70	650.00	455.00
10/21/2025	ISZ	Review and Analysis Review correspondence and draft joint letter to the Court and emails re same on discovery and missing information.	0.70	650.00	455.00
10/21/2025	LAB	Communicate (other outside counsel) Correspondence with committee re info/discovery requests.	0.30	735.00	220.50
10/22/2025	ISZ	Draft/revise Correspondence re court hearing, outstanding documents, and joint letter to court with Committee (.5); review case files and materials relevant to investigation (.5).	1.00	650.00	650.00
10/23/2025	DCA	Review and Analysis Update docket, circulate, file letters.	0.20	300.00	No Charge
10/23/2025	ISZ	Review and Analysis Review joint letter w/ Committee to the Court on discovery matters.	0.80	650.00	520.00
10/24/2025	DCA	Review and Analysis Download Judge's calendar, update internal calendar, register attorneys for appearance at 10/28 hearing.	0.30	300.00	No Charge
10/24/2025	ISZ	Review and Analysis	1.20	650.00	780.00

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

		Review various checklists and information provided by Kroll.			
10/27/2025	ISZ	Preparation for Prepare for Court Hearing on discovery.	0.20	650.00	130.00
10/27/2025	ISZ	Preparation for Emails re request of extension of time from interviewee to provide written responses.	0.30	650.00	195.00
10/27/2025	ISZ	Preparation for Review various documents, review target list individuals and entities.	2.00	650.00	1,300.00
10/28/2025	ISZ	Review and Analysis Review target lists and potential 2004 applications.	2.50	650.00	1,625.00
10/28/2025	LAB	Other Review status from hearing and connect with IZ and identify next steps.	0.30	735.00	No Charge
10/28/2025	ISZ	Court Prepare for and attend hearing including post-hearing correspondence.	2.00	650.00	1,300.00
10/29/2025	ISZ	Communicate (other outside counsel) Emails re proposed order, hearing schedules (.2); prepare for and attend telecom w/ counsel re filing and serving 2004 motions and subpoenas; and review document requests in connection with same (2.0).	2.20	650.00	1,430.00
10/30/2025	ISZ	Review and Analysis Review draft 2004 applications, orders and document requests; review various documents in connection with same.	2.00	650.00	1,300.00
10/30/2025	DCA	Manage data/files Review docket, Notice of Adjournment, calendar Adjourned Hearing to consider approval of Debtor's Disclosure Statement.	0.30	300.00	No Charge
10/31/2025	ISZ	Communicate (other outside counsel) Emails re outstanding discovery and 2004s (.5); review 2004 applications and related documents and telecom w/ counsel for UCC re same (2.0).	2.50	650.00	1,625.00
10/31/2025	LAB	Correspondence Correspondence with IZ re recent filings, request for documents and related items.	0.40	735.00	294.00

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

11/1/2025	ISZ	Communicate (other outside counsel) Emails re discovery and 2004 applications filed and to be filed by the Committee and respond to comment on the same.	1.50	650.00	975.00
11/3/2025	ISZ	Review and Analysis Review 2004 applications and provide comments.	0.50	650.00	325.00
11/4/2025	ISZ	Review and Analysis Additional review draft 2004 applications and related documents and emails.	1.50	650.00	975.00
11/5/2025	ISZ	Review and Analysis Additional review draft 2004 applications and related documents and emails and comment.	1.90	650.00	1,235.00
11/11/2025	ISZ	Correspondence Emails re response to written questions and further batch of 2004 motions with UCC.	0.20	650.00	130.00
11/12/2025	ISZ	Correspondence Email re 2004 applications as related to report.	0.20	650.00	130.00
11/13/2025	DCA	Review and Analysis Utilize court's Electronic Court Filing system to update docket, Applications for FRBP 2004 Examination, save, circulate, review Order, calendar deadlines and adjourned hearings.	0.60	300.00	No Charge
11/13/2025	ISZ	Review and Analysis Review 2004 Application filings; review motion to extend time filed on behalf of Benjamin Landa.	1.00	650.00	650.00
11/14/2025	ISZ	Review and Analysis Review 2004 applications and issues for Report.	0.60	650.00	390.00
11/17/2025	ISZ	Review and Analysis Review 2004s and other filings.	0.30	650.00	195.00
11/18/2025	VJ	Plan and prepare for Register LAB and IZ for court appearance.	0.20	300.00	No Charge
11/18/2025	ISZ	Correspondence Correspondence re scheduling meeting w/ counsel for interviewee, review written questions and 2004 application re same.	0.50	650.00	325.00
11/19/2025	ISZ	Correspondence Email correspondence re 2004 and discovery issues; review new batches of 2004 applications; review letter	1.00	650.00	650.00

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

		from I. Lipsius, review prior discovery re same.			
11/20/2025	ISZ	Review and Analysis Review new batches of 2004 applications.	1.00	650.00	650.00
11/20/2025	ISZ	Review and Analysis Review letter from I. Lipsius and review prior discovery.	1.00	650.00	650.00
11/20/2025	ISZ	Review and Analysis Prepare for and attend telecom w/ counsel for interviewee re questionnaire and 2004 Application.	1.50	650.00	975.00
11/20/2025	ISZ	Review and Analysis Telecom w/ counsel for Committee re 2004 interview, prepare response.	1.00	650.00	650.00
11/20/2025	LAB	Communicate (in firm) Discuss with IZ and 2004 exams and analyze potential claims.	0.60	735.00	441.00
11/20/2025	LAB	Other Conference calls re 2004 examination with counsel for parties IZ.	0.50	735.00	367.50
11/20/2025	LAB	Other Comments on responsive letters to discovery exchanges with parties.	0.20	735.00	147.00
11/20/2025	LAB	Correspondence Respond to inquiry by debtors counsel on fees.	0.30	735.00	No Charge
11/21/2025	ISZ	Review and Analysis Review 2004 applications, work on reply letter to I. Lipsius re discovery.	1.00	650.00	650.00
11/24/2025	ISZ	Draft/revise Finalize and send response letter to I. Lipsius; correspondence re same.	0.80	650.00	520.00
11/24/2025	ISZ	Draft/revise Attend telecom re discovery requests and responses w/ potential interviewees and 2004 application recipients (.5); memo to file (.5); review correspondence w/ UST (.2) (N/C).	1.00	650.00	650.00
11/24/2025	ISZ	Draft/revise Prepare for and attend Court Hearing on status.	1.00	650.00	650.00
11/24/2025	LAB	Court Attend hearing on fee app and follow-up emails on	1.00	735.00	735.00

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

		order.			
11/25/2025	ISZ	Review and Analysis Review emails and spreadsheet provided by M. Cauz re file uploads made to Kroll and emails re discovery, emails re same.	0.60	650.00	390.00
11/25/2025	LAB	Correspondence Emails regarding discovery and info in connection with pending investigation.	0.40	735.00	294.00
11/26/2025	ISZ	Review and Analysis Review emails and spreadsheet provided by M. Cauz re file uploads made to Kroll and emails re discovery and review various correspondence, 2004 applications, and issues related to Examiner's report.	1.30	650.00	845.00
11/27/2025	LAB	Review and Analysis Review motion to quash and provide comments on same.	0.30	735.00	220.50
11/30/2025	ISZ	Review and Analysis Review emails and re discovery and Motion to Quash of Benjamin Landa, correspondence re same.	0.70	650.00	455.00
12/2/2025	DCA	Plan and prepare for Calendar adjourned date for the Examiner to complete her Investigation and related dates.	0.60	325.00	No Charge
12/3/2025	ISZ	Correspondence Correspondence re discovery issues; document analyses.	0.40	685.00	274.00
12/8/2025	LAB	Telephone conversation Discussion with counsel representing creditors in other cases to gather information; on call with committee and counsel and IZ.	0.60	750.00	450.00
12/8/2025	DCA	Plan and prepare for Review Retention application in regard to obligations on notification of rate increases.	0.40	325.00	130.00
12/8/2025	ISZ	Review and Analysis O/c, telecom w/ UCC and Kroll re discovery (.2); review various emails from Debtor and Debtor's counsel re discovery (1.0); telecom w/ counsel to UCC of other proceeding involving some of the same insiders/owners (.2).	1.40	685.00	959.00
12/8/2025	LAB	Other	0.50	750.00	375.00

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

		Conference call with Committee, Kroll, and ISZ to determine open items, potential additional 2004 requests, share updated information as to what we have received/need.			
12/9/2025	ISZ	Review and Analysis Review correspondence re discovery, draft responses re same; o/c re same.	0.60	685.00	411.00
12/9/2025	LAB	Correspondence Review and comment on correspondence with Debtor and Committee.	0.20	750.00	150.00
12/10/2025	ISZ	Review and Analysis Review correspondence re discovery, draft responses re same; o/c re same.	0.50	685.00	342.50
12/10/2025	ISZ	Document Production Work on Examiner's Report.	0.80	685.00	548.00
12/12/2025	ISZ	Review and Analysis Review court filings, 2004 Applications and Orders; review correspondence re request for documents.	0.70	685.00	479.50
12/12/2025	LAB	Other Discussion status and next steps and points/issues and arguments for the report with IZ.	0.30	750.00	225.00
12/15/2025	DCA	Plan and prepare for Update docket, download Orders Granting Application for FRBP 2004 Examination.	1.20	325.00	No Charge
12/16/2025	ISZ	Review and Analysis Review response to letter of Debtor's counsel re discovery and 2004 applications, emails re same.	0.20	685.00	137.00
12/17/2025	ISZ	Document Production Work on Examiner's Report.	2.50	685.00	1,712.50
12/17/2025	LAB	Correspondence Emails with Martin Cauz providing information as requested.	0.30	750.00	225.00
12/18/2025	ISZ	Review and Analysis Review 2004 applications, filings re same.	0.20	685.00	137.00
12/18/2025	ISZ	Correspondence Correspondence re scheduling court conference in connection to B. Landa's motion to extend time re 2004 application, review issues re same.	0.30	685.00	205.50

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

12/19/2025	DCA	Draft/revise Draft Declaration of Ira Zaroff Disclosing Increases to Professional Fee Hourly Rates with updated rates.	1.60	325.00	520.00
12/21/2025	LAB	Correspondence Correspondence with IZ re updated filing with the Court.	0.20	750.00	No Charge
12/22/2025	DCA	Draft/revise Finalize document, utilize the court's Electronic Court Filing system to file Declaration of Ira Zaroff Disclosing Increases to Professional Fee Hourly Rates.	0.80	325.00	260.00
12/22/2025	ISZ	Draft/revise Work on Declaration regarding increase in MHH fees.	0.60	685.00	411.00
12/24/2025	ISZ	Review and Analysis Review discovery documents, various issues for Examiner's Report.	1.00	685.00	685.00
12/30/2025	DCA	Plan and prepare for Register attorneys' attendance at upcoming hearings.	0.30	325.00	No Charge
12/31/2025	ISZ	Review and Analysis Review motion to extend Debtor's exclusive period to solicit acceptances.	0.30	685.00	205.50
12/31/2025	ISZ	Document Production Work on Examiner's Report.	0.70	685.00	479.50
1/5/2026	DCA	Preparation for Review docket; calendar hearing date, objections deadline.	0.30	325.00	No Charge
1/5/2026	ISZ	Draft/revise Work on Examiner's Report.	2.20	685.00	1,507.00
1/5/2026	LAB	Communicate (other outside counsel) Conference call with counsel for debtor re status of report.	0.30	750.00	225.00
1/5/2026	ISZ	Communicate (other outside counsel) Telecom w/ S. Carroll re same.	0.30	685.00	205.50
1/6/2026	ISZ	Draft/revise Work on Examiner's Report.	2.00	685.00	1,370.00
1/7/2026	ISZ	Plan and prepare for Prepare for hearing on B. Landa's objection to 2004 application.	0.80	685.00	548.00

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

1/7/2026	ISZ	Draft Work on Examiner's report.	1.50	685.00	1,027.50
1/8/2026	ISZ	Plan and prepare for Prepare for and attend Court hearing re B. Landa objection to 2004 application.	1.50	685.00	1,027.50
1/8/2026	DCA	Preparation for Register attorneys for attendance via Zoom for upcoming hearings.	0.30	325.00	No Charge
1/8/2026	ISZ	Document Production Work on Examiner's Report.	1.00	685.00	685.00
1/9/2026	ISZ	Draft/revise Work on Examiner's Report.	1.20	685.00	822.00
1/9/2026	ISZ	Draft/revise Work on Examiner's Report.	4.50	685.00	3,082.50
1/9/2026	ISZ	Communicate (other outside counsel) Telecom w/ UCC counsel, review 2004 applications.	0.50	685.00	342.50
1/12/2026	ISZ	Document Production Work on Examiner's Report.	3.50	685.00	2,397.50
1/13/2026	ISZ	Draft/revise Work on Examiner's Report.	6.50	685.00	4,452.50
1/14/2026	LAB	Telephone conversation Conference call with committee counsel to discuss case status, information and status of discovery.	0.50	750.00	375.00
1/14/2026	ISZ	Plan and prepare for Prepare for Hearing, conference re same, Telecom w/ Counsel to the Committee re same.	0.80	685.00	548.00
1/14/2026	ISZ	Draft/revise Work on Examiner's Report, conference re same.	3.50	685.00	2,397.50
1/14/2026	LAB	Communicate (in firm) Discussion IZ claims and analysis for report and issue spot and outline parts of report.	0.40	750.00	300.00
1/15/2026	ISZ	Plan and prepare for Prepare for and attend Hearing, correspondence re same, conference re same.	1.00	685.00	685.00
1/15/2026	ISZ	Draft/revise Work on Examiner's Report, conference re same.	3.20	685.00	2,192.00
1/15/2026	BG	Communicate (in firm)	0.10	650.00	No Charge

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

		Confer Ira Zaroff.			
1/15/2026	LAB	Communicate (other outside counsel) Discussion with potential claimant regarding information attendant to report that is being prepared.	0.80	750.00	600.00
1/16/2026	ISZ	Draft/revise Work on Examiner's Report.	6.50	685.00	4,452.50
1/19/2026	ISZ	Draft/revise Work on Examiner's Report.	3.00	685.00	2,055.00
1/20/2026	ISZ	Draft/revise Work on Examiner's Report.	1.00	685.00	685.00
1/21/2026	ISZ	Draft/revise Work on Examiner's Report, conference re same.	1.00	685.00	685.00
1/21/2026	BG	Review and Analysis Review and confer Ira Zaroff (draft report).	0.20	650.00	No Charge
1/22/2026	ISZ	Draft/revise Work on Examiner's Report, conference re same.	0.70	685.00	479.50
1/23/2026	ISZ	Review and Analysis Review motions to compel 2004 orders; work on Examiner's Report.	1.00	685.00	685.00
1/25/2026	ISZ	Draft/revise Work on Examiner's Report.	0.50	685.00	342.50
1/26/2026	ISZ	Draft/revise Work on Examiner's Report.	2.50	685.00	1,712.50
1/27/2026	LAB	Review and Analysis Work on examiners report and information (review) provided by third parties with additional claims.	3.20	750.00	2,400.00
1/29/2026	ISZ	Review and Analysis Review correspondence re discovery productions and responses to subpoenas; review file re same.	1.30	685.00	890.50
1/30/2026	DCA	Preparation for Register attorneys for appearance at upcoming Hearing to consider approval of Debtor's Disclosure Statement.	0.30	325.00	No Charge
1/30/2026	ISZ	Document Production Review docket and filings and correspondence re Committee's request for the production of documents and 2004 subpoenas and related communications.	0.70	685.00	479.50

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

1/31/2026	BG	Review and Analysis Review, research draft report and provide Healthcare related comments.	1.50	650.00	975.00
2/2/2026	ISZ	Review and Analysis Review correspondence re discovery disputes; telecom w/ counsel re same; o/c re same.	1.00	685.00	685.00
2/2/2026	ISZ	Correspondence Conference re Examiner's Report.	0.50	685.00	342.50
2/3/2026	ISZ	Review and Analysis Conference re case status and proceedings.	0.50	685.00	342.50
2/3/2026	ISZ	Review and Analysis Review filings including Committee's objection to motion to extend exclusive period to solicit acceptances of plan, objections to motions to compel, conference re same.	1.20	685.00	822.00
2/3/2026	LAB	Other Discussion regarding various claims and case status with ISZ.	1.20	750.00	900.00
2/3/2026	ISZ	Conference Conference re case status and proceedings.	1.20	685.00	822.00
2/4/2026	DCA	Research Update docket, download Objection to Motion, Declaration of Ira S. Lipsius.	0.30	325.00	No Charge
2/4/2026	ISZ	Draft/revise Work on Responses to objections to discovery motion; conferences re same.	1.20	685.00	822.00
2/4/2026	LAB	Other Review various filings by third parties concerning discovery and evaluate need to file papers in response.	0.60	750.00	450.00
2/5/2026	LAB	Telephone conversation Discussion with U.S. Trustee and committee counsel on case status.	0.50	750.00	375.00
2/5/2026	DCA	Draft/revise Utilize Court's Appearance portal to register attorneys for attendance at Hearing.	0.30	325.00	No Charge
2/5/2026	LAB	Review and Analysis Review and comment on filings in respect of discovery motions.	0.50	750.00	375.00

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

2/5/2026	BG	Review and Analysis Review draft report, confer Ira Zaroff on Examiner's Report.	0.70	650.00	455.00
2/5/2026	ISZ	Review and Analysis Work on Examiner's Report, review documents re same, conference re same.	1.00	685.00	685.00
2/5/2026	ISZ	Review and Analysis Review objections to discovery motions; Work on Responses to objections to discovery motions; conferences re same; review various correspondence re same.	5.00	685.00	3,425.00
2/5/2026	LAB	Other Discussion committee counsel status, pending report timeline and discovery related issues.	0.50	750.00	375.00
2/6/2026	DCA	Preparation Prepare and organize documents, utilize court's Electronic Court Filing system to file Declaration of Ira Zaroff in Response to Respondents' Objections to Committee's Omnibus Motions with exhibits.	0.50	325.00	162.50
2/6/2026	LAB	Draft/revise Review and work on examiner's report.	5.00	750.00	3,750.00
2/6/2026	ISZ	Draft/revise Finalize response to respondents' objection to motion to compel; review reply of UCC to same.	1.00	685.00	685.00
2/6/2026	LAB	Review and Analysis Plan language and approve same.	0.50	750.00	375.00
2/6/2026	BG	Review and Analysis Research, review and confer with Ira Zaroff on Examiner Report.	1.00	650.00	650.00
2/6/2026	ISZ	Review and Analysis Review correspondence, conference re language in Plan re Examiner.	0.80	685.00	548.00
2/6/2026	ISZ	Document Production Work on Examiner's Report.	1.80	685.00	1,233.00
2/8/2026	LAB	Draft/revise Additional work on examiner's report.	0.80	750.00	600.00
2/9/2026	LAB	Plan and prepare for Review additional papers and discuss hearing in	0.30	750.00	225.00

Cold Spring Acquisition, LLC April 10, 2026
M-10799.001 Invoice# 200164

		morning.			
2/9/2026	ISZ	Draft Work on Examiner's Report; conference re same.	1.20	685.00	822.00
2/9/2026	LAB	Review and Analysis Review with IZ points for examiners report and additional analysis.	0.50	750.00	375.00
2/9/2026	ISZ	Review and Analysis Review docket filings re discovery motions, prepare for Hearing re same.	1.00	685.00	685.00
2/10/2026	ISZ	Plan and prepare for Prepare for and attend Court Hearing; conference re same.	3.20	685.00	2,192.00
2/10/2026	ISZ	Draft/revise Work on Examiner's Report.	2.80	685.00	1,918.00
2/10/2026	BG	Review and Analysis Review, analysis, memo/email to Ira Zaroff.	1.50	650.00	975.00
2/10/2026	LAB	Other Attend hearing on motions to compel/status and related matters (only attended part of the hearing IZ attended the full hearing).	1.80	750.00	1,350.00
2/11/2026	ISZ	Draft Work on Examiner's Report, correspondence and conference re same.	3.00	685.00	2,055.00
2/12/2026	ISZ	Draft/revise Work on Examiner's Report, correspondence and conference re same.	1.50	685.00	1,027.50
2/12/2026	BG	Review and Analysis Review revised draft, confer Ira Zaroff.	0.80	650.00	520.00
2/12/2026	ISZ	Review and Analysis Review various docket filings and correspond w/ counsel to Committee re same.	0.30	685.00	205.50
2/13/2026	ISZ	Draft Work on Examiner's Report, research re same.	2.50	685.00	1,712.50
2/13/2026	LAB	Review and Analysis Review recent filing by Graph and discuss/email with ISZ.	0.40	750.00	300.00
2/14/2026	ISZ	Draft/revise Work on Examiner's Report.	4.00	685.00	2,740.00

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

2/16/2026	ISZ	Draft Work on Examiner's Report.	3.50	685.00	2,397.50
2/17/2026	ISZ	Draft Work on Examiner's Report.	2.50	685.00	1,712.50
2/18/2026	ISZ	Draft/revise Work on Examiner's Report.	4.00	685.00	2,740.00
2/18/2026	LAB	Review and Analysis Review draft report and with IZ and discuss additional information, analysis and claims.	2.00	750.00	1,500.00
2/19/2026	ISZ	Draft/revise Work on Examiner's Report.	4.50	685.00	3,082.50
2/19/2026	LAB	Draft Review Examiner Report.	4.20	750.00	3,150.00
2/20/2026	ISZ	Draft/revise Work on Examiner's Report.	1.50	685.00	1,027.50
2/20/2026	LAB	Review and Analysis Review and discuss examiner report and suggest further revisions re same.	1.30	750.00	975.00
2/22/2026	ISZ	Draft/revise Work on Examiner's Report.	0.50	685.00	342.50
2/23/2026	ISZ	Draft/revise Work on Examiner's Report.	7.00	685.00	4,795.00
2/24/2026	ISZ	Draft/revise Work on Examiner's Report.	3.50	685.00	2,397.50
2/25/2026	LAB	Draft/revise Work on Examiner's Report.	3.50	750.00	2,625.00
2/25/2026	ISZ	Draft/revise Work on Examiner's Report.	0.50	685.00	342.50
2/26/2026	ISZ	Draft/revise Work on Examiner's Report.	6.00	685.00	4,110.00
2/27/2026	DCA	Preparation Prepare and organize documents, utilize court's Electronic Court Filing system to file Report of Leslie A. Berkoff, Examiner with exhibits and Letter to Judge.	0.40	325.00	130.00
2/27/2026	ISZ	Draft Finalize and prepare for filing the Examiner's Report.	3.50	685.00	2,397.50

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

2/27/2026	LAB	Review and Analysis Final review of report and approve filing of same.	2.20	750.00	1,650.00
3/24/2026	ISZ	Review and Analysis Review order granting omnibus motion to compel and to hold certain 2004 witnesses in contempt.	0.30	685.00	205.50
3/26/2026	ISZ	Review and Analysis Review various docket filings, discovery issues; correspondence.	0.20	685.00	137.00
3/30/2026	DCA	Preparation Review Judge's hearing schedule, register attorneys for hearing.	0.30	325.00	97.50
3/30/2026	ISZ	Communicate (other external) Telecom w/ Committee re status of hearing; review docket for upcoming hearings.	0.50	685.00	342.50
3/31/2026	LAB	Draft/revise Draft third fee application.	1.60	750.00	1,200.00
3/31/2026	ISZ	Review and Analysis Review docket and recent filings and motion to convert to Chapter 7.	0.30	685.00	205.50
4/2/2026	LAB	Draft/revise Draft fee application.	0.60	750.00	450.00
4/8/2026	LAB	Draft Work on fee application.	0.80	750.00	600.00
4/9/2026	LAB	Draft/revise Finalize fee application.	0.30	750.00	225.00
Total Billable Time Charges			236.80		160,916.50

Moritt Hock & Hamroff LLP
ATTORNEYS AT LAW

Cold Spring Acquisition, LLC
M-10799.001

April 10, 2026
Invoice# 200164

Attorney Rate Summary

Name	Hours	Rate	Amount
Daniel C. Almont	4.00	$325.00	1,300.00
Daniel C. Almont	2.00	$300.00	600.00
Leslie A. Berkoff	7.50	$735.00	5,512.50
Leslie A. Berkoff	36.20	$750.00	27,150.00
Ben Geizhals	5.50	$650.00	3,575.00
Victoria Jankowski	0.00	$300.00	0.00
Ira Zaroff	46.20	$650.00	30,030.00
Ira Zaroff	135.40	$685.00	92,749.00
Total Hours:	236.80		

Billable Costs:

Date	Description	Quantity	Price	Total
02/27/2026	Federal Express Corp. Inv # 9-205-02457 dated: 02/27/2026, delivered: 03/02/2026. Sender: ISZ / Recipient: United States Bankruptcy Court White Plains, NY.	1.00	52.07	52.07

Total Billable Costs $ 52.07

Total Amount of this Invoice: $ 160,968.57

Exhibit C

Certification of Leslie Berkoff

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
COLD SPRING ACQUISITION, LLC, d/b/a COLD SPRING HILLS CENTER FOR NURSING AND REHABILITATION	Case No. 25-22002 (SHL)
Debtor.	

CERTIFICATION OF LESLIE A. BERKOFF WITH RESPECT TO THE THIRD INTERIM AND FINAL APPLICATION OF EXAMINER AND MORITT HOCK & HAMROFF LLP, AS COUNSEL TO THE EXAMINER, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF DISBURSEMENTS PURSUANT TO 11 U.S.C. §§ 330 AND 331, EFFECTIVE AS OF FEBRUARY 21, 2025

I, Leslie A. Berkoff, hereby declares that:

1. I am the Court-appointed Examiner (the "Examiner") in the above-captioned chapter 11 case of Cold Spring Acquisition, LLC d/b/a Cold Spring Hills Center for Nursing and Rehabilitation (the "Debtor"), and a partner employed by Moritt Hock & Hamroff LLP, General Counsel to the Examiner ("MHH").

2. This Certification is made in support of the Examiner's and MHH's application (the "Application") for the third interim and final allowance and payment of compensation for professional services rendered by the Examiner during the period from October 1, 2025 through April 10, 2026, in compliance with a) the Amended Standing Order of Reference M-431 of the United States District Court for the Southern District of New York (Preska, L.A.), dated January 31, 2012; b) Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, Rule 2016-1 of the Local Rules; c) the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases*, promulgated pursuant to Local Rule 2016-1(a)

(the "Local Guidelines"); and d) *the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under Section 330 by Attorneys in Larger Cases*, effective November 1, 2013 the ("U.S.T. Guidelines" and together with the Local Guidelines, the "Guidelines") in connection with MHH's Application. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

3. With respect to Section B of the Local Guidelines, I certify the following:

a. I have read the Application;

b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;

c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by MHH and generally accepted by MHH's clients;

d. In providing the reimbursable services reflected in the Application, MHH did not make a profit on those services, whether performed by MHH in-house or through a third party; and

e. The U.S. Trustee, the Debtor and the Notice parties were each provided with a copy of the Application.

4. In response to the request for additional information set forth in Paragraph C.5 of the U.S.T. Guidelines, I certify the following:

a. MHH did not agree to any variations from, or alternatives to, its standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided;

b. None of the professionals included in this engagement vary their hourly rate based on the geographic location of this bankruptcy case;

c. The Application does not include time or fees related to reviewing or revising time records or preparing, reviewing or revising invoices;

d. The Application does not include time or fees for reviewing time records to redact any privileged or other confidential information; and

e. The Application does include rate increases since MHH's retention and we provided notice of the same on the Docket by filing the Declaration of Ira Zaroff Disclosing Increases to Professional Fee Hourly Rate dated December 22, 2025 [ECF No. 558].

5. I certify that the U.S. Trustee for the Southern District of New York, the Debtor, the Creditors' Committee and other key parties in interest are each being provided with a copy of the Application and this Certification.

Dated: New York, New York
April 13, 2026

/s/Leslie A. Berkoff
LESLIE A. BERKOFF

Exhibit D

Fee Chart

Case No. 22002 (SHL)
Case Name: *In re Cold Spring Acquisition LLC*

FEE CHART

Date/Dkt No.	Fees Requested	Fees Award	Total Fees Paid	Expenses Requested	Expenses Paid	Holdback
5/14/25, Dkt. 301	$54,421.50	$45,937.20	$45,937.20	$30.64	$30.64	$11,484.30
10/1/25, Dkt. 400	$65,217.00	64,217.00 (w/o 1k) plus holdback of $11,484.30[1]	$75,701.30	$0.00	$0.00	n/a

[1] Paid as part of Second Interim.

Exhibit E

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
COLD SPRING ACQUISITION, LLC, d/b/a COLD SPRING HILLS CENTER FOR NURSING AND REHABILITATION	Case No. 25-22002 (SHL)
Debtor.	

ORDER GRANTING APPLICATON FOR THIRD AND FINAL APPLICATION OF EXAMINER AND MORITT HOCK & HAMROFF LLP, AS COUNSEL TO THE EXAMINER, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF DISBURSEMENTS PURSUANT TO 11 U.S.C. §§ 330 AND 331, EFFECTIVE AS OF FEBRURAY 21, 2025

Upon consideration of the third and final application of Examiner and Moritt Hock & Hamroff LLP, as counsel to the Examiner, for allowance of compensation and reimbursement of disbursements incurred during the period commencing October 1, 2025 through April 10, 2026; and a hearing having been held before this court to consider the Application on May 5, 2026; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(6) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby:

ORDERED that the Application is granted as follows: third interim fees of $_____ are award and $0 expenses and all compensation to date is hereby confirmed and approved.

Dated: _____, 2026
White Plains, New York

_____
HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE