

Hearing Date: April 9, 2025 at 2:00 p.m.
Objections Due By: April 2, 2025 at 4:00 p.m.

GARFUNKEL WILD, P.C.
 111 Great Neck Road
 Great Neck, New York 11021
 Telephone: (516) 393-2200
 Facsimile: (516) 466-5964
 Adam T. Berkowitz, Esq.
 Michael D. Goldberg, Esq.

*Counsel for the Debtor
 and Debtor-in-Possession*

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

-----X
 In re:

SHELTERING ARMS CHILDREN AND
 FAMILY SERVICES, INC.

Chapter 11

Case No. 24-41037 (JMM)

Debtor.

-----X

**COVER SHEET TO THE THIRD INTERIM FEE APPLICATION OF
 GARFUNKEL WILD, P.C. FOR ALLOWANCE OF COMPENSATION AND
 REIMBURSEMENT OF EXPENSES AS GENERAL BANKRUPTCY COUNSEL
 FOR THE DEBTOR FOR THE PERIOD FROM SEPTEMBER 1, 2024
THROUGH AND INCLUDING JANUARY 31, 2025**

Name of Applicant:	Garfunkel Wild, P.C.
Role in Case:	General Bankruptcy Counsel to the Debtor and Debtor-in-Possession
Date of Retention:	April 22, 2024, effective as of March 7, 2024
Period for Which Compensation and Reimbursement of Expenses is Sought:	September 1, 2024 through and including January 31, 2025
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$260,463.60 ¹

¹ This amount reflects a ten percent (10%) fee reduction in light of the Debtor's status as a not-for-profit corporation.

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$199.00
Blended Rate for All Timekeepers (Excluding Paraprofessionals):	\$562.68
Total Compensation Previously Requested:	\$385,621.65
Total Compensation Previously Awarded:	\$385,621.65 (Subject to 20% Holdback)
Current Holdback Amount:	\$77,124.33 ²
Total Expense Reimbursement Previously Requested:	\$1,978.68
Total Expense Reimbursement Previously Awarded:	\$1,978.68
Balance of Prepetition Retainer:	\$10,300.08

Name:	Position:	Year Admitted to Practice:	Hours:	Hourly Rate and Discounted Hourly Rate:	Total Fees Sought for Period:
Adam T. Berkowitz	Partner-Director	2004	399.1	\$650 (\$585) \$685 (\$616.50) ³	\$234,928.80
Terrance A. Russo	Partner-Director	1999	0.4	\$665 (\$598.50)	\$239.40
Burton S. Weston	Of Counsel	1977	0.8	\$695 (\$625.50)	\$500.40
Michael D. Goldberg	Senior Attorney	2017 (CA) 2019 (NY)	62.6	\$435 (\$391.50) \$490 (\$441) ²	\$24,795.00

² This amount is for the First and Second Compensation Periods (as defined below) and does not include the holdback amount for the Third Compensation Period (as defined below).

³ These hourly rates apply to time invoiced for the period from January 1, 2025 through January 31, 2025.

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ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS
GENERAL BANKRUPTCY COUNSEL FOR THE DEBTOR FOR THE PERIOD
FROM SEPTEMBER 1, 2024 THROUGH AND INCLUDING JANUARY 31, 2025**

Garfunkel Wild, P.C. (the “**Applicant**” or “**GW**”), as general bankruptcy counsel for Sheltering Arms Children and Family Services, Inc. (“**Sheltering Arms**” or the “**Debtor**”)⁴, as debtor and debtor-in-possession in this chapter 11 case (the “**Chapter 11 Case**”), respectfully submits this application (the or this “**Application**”) pursuant to section 330 of Title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2016-1 of the Local Rules of this Court (the “**Local Rules**”), for its third interim allowance of compensation and reimbursement of expenses actually, necessarily, and reasonably incurred in connection with this Chapter 11 Case, and respectfully represents as follows:

⁴ The last four digits of the Debtor’s federal tax identification number are 9095.

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this case and this Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are section 330 of the Bankruptcy Code, Bankruptcy Rule 2016(a), and Local Rule 2016-1.

CASE BACKGROUND

2. On March 7, 2024 (the “**Petition Date**”), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

3. The Debtor remains in possession of its assets and operations and continues to manage its business as a debtor-in-possession pursuant to section 1107 and 1108 of the Bankruptcy Code.

4. No examiner, trustee, or creditors’ committee has been appointment.

5. The factual background regarding the Debtor, including its current and historical business operations and the factors which precipitated the filing of the Debtor’s Chapter 11 Case, are set forth in detail in the *Affidavit of Judith Pincus Pursuant to Local Rule 1007-4 and in Support of First Day Motions* (the “**Pincus Affidavit**”) [**ECF 11**]. In the interest of brevity, the facts and statements set forth in the Pincus Affidavit are incorporated herein by reference.

6. On March 19, 2024, the Court entered its *Amended Order Establishing Case Management Procedures* [**ECF 39**], which approved the Case Management Procedures annexed thereto as **Exhibit A** (the “**Case Management Procedures**”).

7. On April 22, 2024, the Court entered its *Order Authorizing Employment of General Bankruptcy Counsel for the Debtor* [**ECF 74**] (the “**Retention Order**”), which

authorized the retention of GW as general bankruptcy counsel for the Debtor in this Chapter 11 Case.

8. On April 22, 2024, the Court entered its *Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals* [ECF 72] (the “**Interim Compensation Order**”).

9. On June 13, 2024, the Court entered the *Order Establishing Deadlines for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* (the “**Bar Date Order**”) [ECF 80] which established: (a) July 31, 2024 as the bar date for all persons and entities asserting prepetition claims against the debtor to file proofs of claim in this case (the “**General Bar Date**”); and (b) September 3, 2024 as the bar date for all governmental units asserting prepetition claims against the debtor to file proofs of claim in this case (the “**Governmental Bar Date**” and, together with the General Bar Date, collectively, the “**Bar Dates**”).

10. On August 16, 2024, the Court entered its *Order Granting the First Interim Fee Application of Garfunkel Wild, P.C. for Allowance of Compensation and Reimbursement of Expenses as General Bankruptcy Counsel for the Debtor* (the “**First Interim Compensation Order**”) [ECF 135], which allowed on an interim basis GW’s fees and expenses for the period from the Petition Date through and including May 31, 2024 (the “**First Compensation Period**”), and authorized payment by the Debtor of eighty percent (80%) of such fees and one hundred percent (100%) of such expenses. The remaining twenty percent (20%) of GW’s fees from the First Compensation Period, or \$35,478.81, has not been paid by the Debtor.

11. On December 27, 2024, the Court entered its *Order Granting the Second Interim Fee Application of Garfunkel Wild, P.C. for Allowance of Compensation and Reimbursement of*

Expenses as General Bankruptcy Counsel for the Debtor (the “**Second Interim Compensation Order**”) [ECF 185], which allowed on an interim basis GW’s fees and expenses for the period from the June 1, 2024 through and including August 31, 2024 (the “**Second Compensation Period**”), and authorized payment by the Debtor of eighty percent (80%) of such fees and one hundred percent (100%) of such expenses. The remaining twenty percent (20%) of GW’s fees from the Second Compensation Period, or \$35,478.81, has not been paid by the Debtor. The holdback amounts for the First and Second Compensation Periods total \$77,124.33 (the “**Holdback Amount**”).

12. No plan or disclosure statement has yet been filed in this Chapter 11 Case. As of the date of this Application, the Debtor is current on all quarterly fees due to the United States Trustee and has filed all required monthly operating reports.

SUMMARY OF RELIEF REQUESTED

13. By this Application, GW is seeking allowance of interim compensation of \$260,463.60 for professional services rendered to the Debtor as general bankruptcy counsel for the period from September 1, 2024 through and including January 31, 2025 (the “**Third Compensation Period**”), as well as reimbursement of expenses incurred in connection therewith in the aggregate amount of \$199.00 through such date. During the Third Compensation Period, GW’s attorneys and paraprofessionals expended a total of 462.9 hours, which represents a blended hourly rate (excluding paraprofessionals) of approximately \$562.68.⁵

14. Pursuant to the terms of the Interim Compensation Order, GW previously prepared five (5) monthly fee statements covering the Third Compensation Period and served the

⁵ To the extent that charges for services rendered or expenses incurred relating to the Third Compensation Period were not processed prior to the preparation of this Application, GW reserves the right to request reimbursement for compensation for such services or reimbursement for such expenses in any future application.

same on the applicable notice parties under the Interim Compensation Order, for which GW has been paid eighty percent (80%) of its fees and one hundred percent (100%) of its expenses with respect to those monthly fee statements for which the objection deadline has passed.⁶ These included:

- A Seventh Monthly Fee Statement for the period from September 1, 2024 through and including September 30, 2024 in the aggregate amount of \$59,093.55 for compensation, and \$0.00 for reimbursement of expenses;
- A Eighth Monthly Fee Statement for the period from October 1, 2024 through and including October 31, 2024 in the aggregate amount of \$72,168.75 for compensation, and \$0.00 for reimbursement of expenses; and
- A Ninth Monthly Fee Statement for the period from November 1, 2024 through and including November 30, 2024 in the aggregate amount of \$56,569.05 for compensation, and \$0.00 for reimbursement of expenses.
- A Tenth Monthly Fee Statement for the period from December 1, 2024 through and including December 31, 2024 in the aggregate amount of \$41,592.15 for compensation, and \$199.00 for reimbursement of expenses;
- A Eleventh Monthly Fee Statement for the period from January 1, 2025 through and including January 31, 2025 in the aggregate amount of \$31,040.10 for compensation, and \$0.00 for reimbursement of expenses; and

15. During the Third Compensation Period, GW worked with the Debtor to address various post-petition matters as they arose, including negotiating the consensual termination and trusteeship of the Debtor's defined benefit pension plan while simultaneously resolving the claims of the Pension Benefit Guaranty Corporation (the "**PBGC**"), which is further discussed below and negotiation a transaction for the sale of the Debtor's real property at 2749 University Avenue, Bronx, New York 10468 (the "**University Avenue Property**"). In addition GW has been actively working on arranging for the disposition of its remaining assets and the final wind-

⁶ While the United States Trustees' office communicated to counsel for the Debtor a general reservation of rights with respect to all fee statements, no objections have been filed to date with respect to any of GW's monthly fee statements.

down of its operations. The tasks GW assisted the Debtor with during the Third Compensation Period include:

- representing the Debtor at its omnibus hearings in this Chapter 11 Case;
- assisting the Debtor with communications with various creditor constituencies and other parties in interest regarding the commencement of this Chapter 11 Case and issues related thereto;
- assisting the Debtor in the preparation of its Monthly Operating Reports;
- assisting the Debtor in providing the notice of the Bar Dates in this Chapter 11 Case;
- assisting the Debtor with negotiating and finalizing a consensual resolution with the PBGC regarding the pension issues in this Chapter 11 Case;
- assisting the Debtor in obtaining extensions of various deadlines in its Chapter 11 Case; and
- assisting the Debtor in soliciting and negotiating transactions to dispose of its remaining assets, including its remaining real property portfolio, including obtaining the approval of a sale of the Debtor's University Avenue Property.

16. GW continues to assist the Debtor with the general administration of this Chapter 11 Case and its estate, including, but not limited to, addressing issues related to this Chapter 11 Case and the estate as they arise, the solicitation and negotiation of transactions to dispose of the Debtor's remaining real property assets, ensuring continued compliance with the Debtor's statutory requirements in this Chapter 11 Case, and the handling various other wind-down related issues. Ultimately such efforts will permit the Debtor to dispose of substantially all of its assets in a manner that creates value for creditors of its estate. Accordingly, and as set forth in further detail below, GW has been instrumental to the administration of this Chapter 11 Case.

**COMPLIANCE WITH COURT AND UST GUIDELINES GOVERNING
APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

17. This Application has been prepared in accordance with the *Guidelines for Fees and Disbursements for Professionals in Eastern District of New York Bankruptcy Cases (General Order 613)*, adopted by the Court on June 4, 2013, effective as of June 10, 2013 (the “**Local Guidelines**”) and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* adopted on January 30, 1996 (the “**UST Guidelines**” and together with the Local Guidelines, collectively, the “**Guidelines**”).

18. In accordance with the Guidelines, the following are annexed hereto:

- **Cover Sheet**: A cover sheet containing a summary of: (i) total compensation and reimbursement of expenses requested by this Application and that have been previously requested; (ii) total compensation and reimbursement of expenses previously awarded; (iii) a blended hourly rate for the compensation requested by this Application; and (iv) a schedule setting forth: (A) all professionals and paraprofessionals who performed services in this Chapter 11 Case during the Third Compensation Period; (B) the capacity in which each such individual is employed; (C) the hourly billing rate charged for services performed by each such individual, together with the discounted rate for each such individual; (D) the aggregate number of hours expended and fees billed therefore by each such individual; and, (E) with respect to attorneys, the year in which each such individual was first licensed to practice law.
- **Exhibit A**: A certification regarding compliance with the Guidelines.
- **Exhibit B**: A schedule showing: (i) the fees requested and hours billed for each project category applicable to the Third Compensation Period; (ii) the categories of actual and necessary expenses for which GW is seeking reimbursement by this Application; and (iii) the total amount of actual and necessary expense reimbursement for each such category.
- **Exhibit C**: Copies of GW’s time records for the Third Compensation Period.

BACKGROUND OF APPLICANT

19. GW is a prominent healthcare firm that was formed in 1980 and has long provided legal services to the healthcare, social services, and related industries. GW has

significant expertise and knowledge in the fields of for-profit and not-for-profit healthcare and social services, debtors' and creditors' rights, debt restructuring and corporate reorganizations, corporate, finance, tax law, real estate matters, and commercial litigation, among other areas. GW's attorneys are well recognized for their expertise, are widely published, teach and otherwise actively speak to professionals and other industry related groups.

20. In addition to GW's general expertise, GW has represented the Debtor since September of 2022, providing a broad array of legal services including in the fields of restructuring, litigation, real estate, finance, and regulatory related work. As a consequence, GW is intimately familiar with the Debtor's business and financial affairs and the circumstances surrounding the Debtor's Chapter 11 Case.

21. Moreover, in the months leading up to the Petition Date, GW was actively involved with the significant work required to prepare the filing, including, inter alia, the preparation of the Debtor's petition, ancillary documents, and first day motions. In addition, GW consulted on a regular basis with the Debtor and various governmental and non-governmental agencies concerning the terms and provisions surrounding the prepetition transfer of the Debtor's programs.

22. Due to the focused nature of GW's practice and the expertise of its attorneys, GW has been able to provide high quality legal services to the Debtor in a cost efficient manner. GW's rates during the Third Compensation Period ranged from \$585 to \$625.50 per hour for partner-directors and of counsel and \$391.50 to \$441 for associates and senior attorneys, each of which reflect a ten percent (10%) discount of such rates agreed to by GW on account of the Debtor's not-for-profit status.

SUMMARY OF SERVICES RENDERED

23. During the Third Compensation Period, GW was involved in all aspects of this Chapter 11 Case. GW spent numerous hours addressing the concerns of the Debtor, secured and unsecured creditors, the United States Trustee, former and current employees, the PBGC, various other state and city agencies, and other parties in interest regarding this Chapter 11 Case and matters related thereto. GW assisted the Debtor in addressing a myriad of business and legal issues, including through the filing of a number of administrative and substantive motions, which were ultimately granted by this Court. The Debtor also was able to resolve certain issues informally without the need to litigate thereby saving the estate substantial costs and expenses which might have otherwise been incurred through litigation. GW has worked with the Debtor on a daily basis and was fully engaged in all aspects of the efforts described below.

24. GW does not wish to unnecessarily burden this Court with an overly detailed recitation of each matter with respect to which it rendered services during the Third Compensation Period. The professionals and paraprofessionals of GW maintained daily detailed records of their time contemporaneously with the rendition of professional services, as set forth on the complete copies of such records annexed as **Exhibit C** hereto. To the fullest extent possible, the details of such professional services rendered by a GW professional were set forth in such time records. To provide the Court with an orderly synopsis of the services rendered on behalf of the Debtor, and in accordance with the Guidelines, GW established the following separate billing categories organized by subject matter:

- Post-Petition Asset Analysis and Recovery (0005)
- Post-Petition Case Administration (0006)
- Post-Petition Claims Processing (0007)

- Post-Petition Contracts (0008)
- Post-Petition Corporate and Compliance (0009)
- Post-Petition Employee Matters (0010)
- Post-Petition Fee Applications (0011)
- Post-Petition Litigation (0012)
- Post-Petition Meetings of Creditors (0013)
- Post-Petition Pension Matters (0014)
- Post-Petition Plan and Disclosure Statement (0015)
- Post-Petition Real Estate (0016)
- Post-Petition Transfer of Assets (0017)

25. The summary set forth herein does not include a comprehensive description of all of the services rendered by GW in this Chapter 11 Case. Rather, the discussion highlights and focuses upon those matters on which GW spent a significant amount of time during the Third Compensation Period. A detailed description of the work performed by GW and the time expended performing such services is fully set forth in GW's time records.

A. Post-Petition Case Administration

26. During the Third Compensation Period, GW maintained communication with the Debtor, the United States Trustee, New York State and City governmental authorities, secured and unsecured creditors, and other parties in interest, responding to inquiries and providing relevant information respecting the progress of the Debtor's Chapter 11 Case. GW endeavored to maintain a constructive dialogue with stakeholders in this Chapter 11 Case, which enabled it to assist the Debtor in resolving issues on a consensual, as opposed to an adversarial, basis. GW

believes that such efforts prevented unnecessary disruption, delay and expense, and thereby preserved value for the Debtor's estate.

27. GW provided advice to the Debtor concerning its day-to-day operations, the general administration of its Chapter 11 Case and compliance with its obligations under the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the New York State Not-For-Profit Corporation Law. GW had numerous telephone conferences with the Debtor and its personnel covering a multitude of subjects relating to the conduct of the Debtor's operations as a debtor-in-possession. Additionally, throughout the Third Compensation Period, GW responded promptly to numerous inquiries by creditors and other interested parties involving claims, the general progress of this Chapter 11 Case, and other issues related thereto.

28. During the Third Compensation Period, GW assisted the Debtor with all of the aspects related to its Chapter 11 Case, including representing the Debtor at its omnibus hearings. GW also assisted the Debtor in the preparation and filing of motions to extend the time during which only the Debtor may file and solicit acceptances of any proposed chapter 11 plan and the time during which the Debtor may remove actions [ECF 145, 153]. Both of these motions were granted by the Court and put the Debtor in a better position to eventually proposed, and ultimately confirm, a chapter 11 plan [ECF 171, 187].

29. GW also assisted the Debtor in consensually resolving certain issues with Morgan Stanley Private Bank, N.A. and its affiliate (collectively, "**Morgan Stanley**") relating to a prepetition Letter of Credit secured by certain of the Debtor's property [ECF 157]. The stipulation negotiated with Morgan Stanley was subsequently approved by the Court and the resolution provided thereby avoided the accrual of additional interest on Morgan Stanley's fully secured claim [ECF 181].

B. Post-Petition Claims Processing

30. GW assisted the Debtor with the analysis of the proofs of claim that have been filed in its Chapter 11 Case. Including review and analysis of such proofs of claim, with an initial focus on those claims alleged to be secured by property of the Debtor and those claims asserting entitlement to priority under Sections 503(b) and 507(a) of the Bankruptcy Code.

B. Post-Petition Corporate and Compliance

31. GW provided regular updates to members of the Debtor's board of directors, addressed board member concerns, and answered board members' questions regarding this Chapter 11 Case. Additionally, GW assisted the Debtor in addressing ongoing corporate and compliance issues, including the preparation and filing of required monthly operating reports.

C. Post-Petition Fee Applications

32. This category covers time spent in reviewing and preparing GW's monthly invoices and fee statements. Each month's invoices and associated fee statement was carefully reviewed and scrutinized for accuracy prior to being served in accordance with the Interim Compensation Order. GW further prepared and filed its own second interim fee application, and reviewed and filed the second interim fee application of The Wagner Law Group, as special pension and benefit counsel to the Debtor, both of which were subsequently granted by the Court [ECF 160, 162, 185, 186].

D. Post-Petition Litigation

33. During the Third Compensation Period, GW assisted the Debtor by communicating with various interested parties in such litigations regarding this Chapter 11 Case, information related thereto, and the effectiveness of the automatic stay pursuant to section 362 of

the Bankruptcy Code. In addition, GW also assisted the Debtor in addressing issues related to an ongoing matter in the in the District Court for the Eastern District of New York.

E. Post-Petition Pension Matters

34. During the Third Compensation Period, GW worked on numerous matters related to the Debtor's three pension plans. To that end, GW worked closely with the Debtor's special pension and benefits counsel while communicating and negotiating with the PBGC regarding the disposition of the Debtor's defined benefit plan and the PBGC's claims related thereto. These efforts, which took significant time and effort, allowed for the Debtor and the PBGC to reach a consensual resolution providing for the termination and trusteeship of the Debtor's defined benefit plan and the resolution of the claims of the PBGC, which was embodied in a stipulation which was submitted to, and so-ordered by the Court, resulting in a more than one million dollar reduction to the PBGC's claims [ECF 139, 166].

35. GW also worked closely with the Debtor to analyze how best to terminate its 403(b) and defined contribution plans, while assisting with various pension related issues as they arise in this Chapter 11 Case.

F. Post-Petition Real Estate

36. During the Third Compensation Period, GW has worked with the Debtor's special real estate counsel to help facilitate transactions for the disposition of the Debtor's remaining real property. To that end, GW successfully negotiated a transaction to dispose of the Debtor's University Avenue Property, and brought a motion for the approval of such sale, which was subsequently granted by the Court [ECF 176, 188].

37. Additionally, GW has participated in numerous discussions and negotiations with the proposed acquirers of the Debtor's Morris Avenue Property, as well as representatives of

New York State and the various state agencies that have program related and other interests in the outcome of any transactions for those properties. GW has also participated in numerous discussions and negotiations with a wide array of potential purchasers, brokers and other interested parties regarding the Debtor's property at 305 7th Avenue. The Debtor anticipates that these matters will be brought before the Court during Second or Third Quarter of 2025.

BASIS FOR RELIEF REQUESTED

38. Section 330 of the Bankruptcy Code governs compensation of professionals in a bankruptcy case and provides that, when determining the amount of reasonable compensation to award to a professional, the Court should consider the nature, extent, and value of the services to the bankrupt estate and all other relevant factors, including the following:

- the time spent on such services;
- the rates charged for such services;
- whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of [the Debtor's bankruptcy case];
- 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;
- with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- 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).

39. The congressional policy expressed in section 330 of the Bankruptcy Code provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. *In re Drexel Burnham Lambert Grp., Inc.*, 133 B.R. 13, 20

(Bankr. S.D.N.Y. 1991) (“Congress’ objective in requiring that the market, not the Court, establish attorneys’ rates was to ensure that bankruptcy cases were staffed by appropriate legal specialists.”) (citations and internal quotations omitted); *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833, 850 (3d Cir. 1994) (“Congress rather clearly intended to provide sufficient economic incentive to lure competent bankruptcy specialists to practice in the bankruptcy courts.”) (citations and internal quotations omitted).

40. Section 330 of the Bankruptcy Code provides that compensation awarded to professionals must be both necessary and reasonable. *In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). The test for determining necessity “is objective, focusing upon what services a reasonable lawyer would have performed under the circumstances.” *In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998) (citations omitted). This test “does not rely on perfect hindsight” to determine the ultimate success or failure of the attorney’s actions. *Id.* (citations omitted). *See also, Keene*, 205 B.R. at 696. Ultimately, “if the services of a debtor’s attorney are reasonably likely to benefit the debtor’s estate, they should be compensable.” *Angelika Films*, 227 B.R. at 42 (citations and internal quotations omitted).

41. GW believes the professional services performed by it during the Third Compensation Period were necessary and appropriate for the administration of this Chapter 11 Case. The professional services performed by GW were in the best interests of the Debtor, its estate, and parties in interest. The compensation requested for the foregoing services is commensurate with the complexity and the importance in nature of the problems, issues and tasks involved. Additionally, all of the services were rendered in an expeditious and efficient manner, with the use of appropriate staffing for each assignment so as to minimize the costs to the Debtor. Due in part to GW’s extensive experience in representing not-for-profit entities in

restructuring matters, GW was uniquely qualified to ensure that no more time was spent on each task than was necessary.

42. GW's rates for professionals are reasonable and consistent with those charged by other similar firms. Moreover, the rates charged by GW include a ten percent (10%) discount which GW agreed to given the Debtor's not-for-profit status. The fees charged herein are consistent with the market rate for comparable services. Accordingly, GW submits that pursuant to the applicable criteria for chapter 11 cases, and based upon the factors considered pursuant to section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-1, and the Guidelines, as well as the results that have been achieved thus far in this Chapter 11 Case, the compensation requested by GW is justified.

43. With respect to reimbursement of expenses, GW's regular practice is to charge its clients in all areas of practice for identifiable, non-overhead disbursements incurred in connection with such client's case that would not have incurred absent GW's representation of such client. Moreover, GW does not make a profit on any reimbursable service, whether such service is performed by GW in-house or through a third party. For the Third Compensation Period, GW is seeking reimbursement of certain filing fees for the *Debtor's Motion for Entry of an Order: (a) Approving the Debtor's Private Sale of Its Real Property Located at 2749 University Avenue, Bronx, New York 10468, Free and Clear of All Liens, Claims, Encumbrances, and Other Interests, and (b) Granting Related Relief* [ECF 176], which was granted by the Court on January 5, 2025 [ECF 106]. The expenses for which reimbursement is sought hereby were actual, necessary, appropriate, and fall within the permissible limits of the Guidelines. Accordingly, the reimbursement of such expenses is justified.

44. GW has, and will continue to work to anticipate and respond to the Debtor's needs. The services performed by GW during the Third Compensation Period were both essential and beneficial to the Debtor's estate and were consistently performed in a timely manner commensurate with the complexity, importance, and highly regulated nature of the issues involved. GW submits that the compensation and expense reimbursement requested hereby are reasonable and warranted in light of the nature, extent, and value of such services to the Debtor, its estate, and all parties in interest.

45. Accordingly, GW respectfully requests that the Court enter an order granting the relief requested hereby.

NOTICE

46. Notice of this Application shall be provided to the Master Service List (as defined in the Case Management Procedures). The Debtor submits that no other notice need be given.

NO PRIOR REQUEST

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

WHEREFORE, the Applicant respectfully requests that the Court enter an order, substantially in the form annexed hereto as **Exhibit D**, allowing compensation for GW for the Third Compensation Period in the amount of \$260,463.60, reimbursement of expenses in the amount of \$199.00 for such period.

Dated: Great Neck, New York
March 12, 2025

GARFUNKEL WILD, P.C.

By: /s/ Adam T. Berkowitz
Adam T. Berkowitz, Esq.
Michael D. Goldberg, Esq.
111 Great Neck Road
Great Neck, New York 11021
Telephone: (516) 393-2200
Facsimile: (516) 466-5964

*Counsel for the Debtor
and Debtor-in-Possession*

Exhibit A

Certification of Counsel

GARFUNKEL WILD, P.C.
111 Great Neck Road
Great Neck, New York 11021
Telephone: (516) 393-2200
Facsimile: (516) 466-5964
Adam T. Berkowitz, Esq.
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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re:

SHELTERING ARMS CHILDREN AND
FAMILY SERVICES, INC.

Chapter 11

Case No. 24-41037 (JMM)

Debtor.

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CERTIFICATION

STATE OF NEW YORK)
) SS:
COUNTY OF NASSAU)

In accordance with the Guidelines, Adam T. Berkowitz, Esq., a shareholder of Garfunkel Wild, P.C. (“**GW**”)¹, general bankruptcy counsel to Sheltering Arms Children and Family Services, Inc. (“**Sheltering Arms**” or the “**Debtor**”), with respect to GW’s *Third Interim Fee Application of Garfunkel Wild, P.C. for Allowance of Compensation and Reimbursement of Expenses as General Bankruptcy Counsel for the Debtor for the Period from September 1, 2024 Through and Including January 31, 2025* (the “**Application**”) for entry of an order, pursuant to section 330 of the Bankruptcy Code, Bankruptcy Rule 2016(a), and Local Rule 2016-1, allowing interim compensation for services rendered and reimbursement of expenses for the period from September 1, 2024 through and including January 31, 2025, hereby certifies as follows:

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

1. I am a “Certifying Professional” as defined in the Guidelines.
2. I have read the Application, and certify that to the best of my knowledge, information, and belief, formed after reasonable inquiry, except as specifically indicated to the contrary in the Application: (a) the Application complies with the Guidelines, (b) the fees and disbursements sought by GW in the Application fall within the Guidelines, (c) the fees and disbursements sought by GW, except to the extent prohibited by the Guidelines, are billed at rates, and in accordance with practices, customarily employed by GW and generally accepted by GW’s clients; and (d) in providing a reimbursable service, GW does not make a profit on any such service, whether such service is performed by GW in-house or through a third party.
3. The U.S. Trustee has been provided with a statement containing a list of the professionals performing services, their respective billing rates, the aggregate hours spent by each professional, a general description of the services rendered and a reasonably detailed breakdown of the disbursements incurred.
4. The U.S. Trustee has been provided with a copy of the Application at least twenty-one (21) days before the scheduled return date of the Application.

Dated: Great Neck, New York
March 12, 2025

By: /s/ Adam T. Berkowitz
Adam T. Berkowitz, Esq.
Garfunkel Wild, P.C.
111 Great Neck Road
Great Neck, New York 11021

Exhibit B**Project Category Schedule:**

Category:	Hours:	Amount:
Post-Petition Case Administration	225.6	\$125,339.40
Post-Petition Claims Processing	3.2	\$1,813.95
Post-Petition Corporate and Compliance	21.9	\$11,605.95
Post-Petition Fee Applications	7.5	\$3,458.70
Post-Petition Litigation	11.2	\$5,834.25
Post-Petition Pension	110.8	\$64,047.15
Post-Petition Real Estate	82.7	\$48,364.20

Disbursement Schedule:

Disbursement Category:	Amount:
Filing and Other Fees:	\$199.00
Disbursements Total:	\$199.00

Exhibit C

Time Records

(See Attached)

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 424173

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$21,103.00
LESS DISCOUNT	\$2,110.30
ADJUSTED TOTAL FEES	\$18,992.70
TOTAL BILL	\$18,992.70

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NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 424173

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/03/24	ATB	CALL W/J.P. RE STATUS (1.4)	1.40
09/05/24	ATB	ZOOM W/J.P. RE STATUS, IRS, AND TAX ISSUES (.7) FOLLOW UP RE SAME (.4)	1.10
09/06/24	ATB	CALL W/J.PINCUS RE STATUS AND OPEN ISSUES (.6)	.60
09/09/24	ATB	REVIEW CLAIMS OF NJM AND CORRESPONDENCE W/J.PINCUS RE SAME AND RELATED ITEMS (.7) CORRESPONDENCE W/KRAMER (.4) FOLLOW UP W/J.PINCUS (.8)	1.90
09/10/24	ATB	PREP FOR ZOOM W/K.KRAMER (.4) ZOOM W/KRAMER AND PINCUS (.8) CALL W/J.PINCUS RE GENERAL WIND-DOWN ITEMS (.6)	1.80
09/11/24	ATB	REVIEW LOAN DOCUMENTS (.8) FOLLOW UP RESEARCH RE SAME (.9) CALL W/J.PINCUS RE STATUS (.6)	2.30
09/11/24	MDG	REVIEW OF FILE RE JL RETENTION (.1), EMAIL TO JP RE SAME (.1), EMAIL TO RG AT JL RE SAME (.1).	.30
09/12/24	ATB	MULTIPLE CALLS W/J.PINCUS RE WIND-DOWN, BUDGET, PENSION, AND OPEN ITEMS (1.7) REVIEW AND ANALYSIS BUDGETS AND RELATED MATERIALS (.7)	2.40
09/13/24	ATB	REVIEW LAL MATERIALS AND RESEARCH(.6) CONTINUE REVIEW AND ANALYSIS OF SECURITY INTEREST ISSUES (1.1)	1.70

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 2
FILE NUMBER: 16040-0006
INVOICE NO.: 424173

09/16/24	ATB	CONF. W/B. WESTON RE COLLATERAL ISSUES (.3) FOLLOW UP RE SAME (.6) ATTEND TO FINANCIAL REVIEW (.8) CALL W/A.G. OFFICE RE GENERAL STATUS AND NEXT STEPS (.4) FOLLOW UP RE SAME (.3)	2.40
09/16/24	BSW	OFFICE CONFERENCE WITH ADAM BERKOWITZ REGARDING COLLATERAL ISSUE (.3)	.30
09/17/24	MDG	DISCUSSION WITH ATB RE UPCOMING HEARINGS (.1).	.10
09/18/24	ATB	O/C W/B. WESTON RE COLLATERAL ISSUES (.5) FOLLOW UP RE SAME. (.6) REVIEW CASH PROJECTIONS AND RELATED ITEMS (.7) CALL W/J.PINCUS RE SAME AND OPEN ISSUES (.9) ATTEND TO OCP ISSUES (.2) CORRESPONDENCE RE NS AND STAY ISSUES (.2) ATTEND TO UST ANALYST REQUEST (.2)	3.30
09/18/24	BSW	OFFICE CONFERENCE WITH ADAM BERKOWITZ REGARDING COLLATERAL ISSUES (.5)	.50
09/18/24	MDG	EMAILS WITH JP AND RG RE JACKSON LEWIS RETENTION (.1), DISCUSSION WITH ATB RE CASE (.1), CALL TO NETSMART COUNSEL RE INVOICES (.1), EMAILS WITH JP RE CITI (.1), EMAIL TO UST RE SAME (.1).	.50
09/19/24	ATB	REVIEW OF REPORT AND RELATED ITEMS. (.4) FOLLOW UP RE CASH FLOW, PROJECTIONS AND RELATED ITEMS (.8) RESEARCH RE COLLATERAL ISSUES (.5)	1.70
09/20/24	ATB	PREP FOR CALL WITH J.P. AND UPDATE OPEN ITEMS LIST (.4) CALLS W/J.PINCUS RE SAME AND NEXT STEPS (1.1) WORK ON CONTRACT REVIEW ISSUES (.6) ATTEND TO CLAIM ISSUES (.8)	2.90
09/20/24	MDG	REVIEW OF JL RETENTION DRAFTS (.1), EMAIL TO RG RE SAME (.1), REVIEW OF DRAFT DOCS FOR SAME (.1), EMAIL TO RG RE SAME (.1), EMAIL TO JP RE SAME (.1), REVIEW OF HOME DEPOT CORRESPONDENCE (.1), DISCUSSION WITH ATB RE CASE AND 9/25 HEARING (.1), EMAIL TO CHAMBERS RE ADJOURNMENT (.1).	.80

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 3
FILE NUMBER: 16040-0006
INVOICE NO.: 424173

09/23/24 MDG EMAILS TO CHAMBERS RE ADJOURNMENT (.1), DRAFTED .80
AND FILED NOTICE OF ADJOURNMENT (.1),
DISCUSSION WITH ATB RE CASE AND PENDING MATTERS
(.5), EMAIL TO ATB RE FUTURE HEARING AND
DEADLINES RE SAME (.1).

09/24/24 MDG DRAFTED SECOND REMOVAL MOTION (.6), EMAIL TO 1.70
ATB RE SAME (.1), DRAFTED STAY LETTER TO ARS
NATIONAL SERVICES (.1), EMAIL TO ATB RE SAME
(.1), CALL WITH ATB RE CASE AND PENDING MATTERS
(.3), REVIEWED AND REVISED OCP MOTION AND
RELATED DOCUMENTS (.4), EMAIL TO ATB RE SAME
(.1).

09/27/24 ATB FOLLOW UP W/OPWDD RE OPEN ISSUES (.7) .70

09/30/24 ATB WORK ON CONTRACT ISSUES (.6) FOLLOW UP RE 4.60
SECURITY ISSUES (.8) FOLLOW UP RE OCP (.3)
FOLLOW UP RE RG ISSUES (.7) REVIEW DATA ISSUES
(1.1) REVIEW TAX CORRESPONDENCE (.3) RESEARCH
RE PRIORITY ISSUES (.8)

LESS 10% DISCOUNT (2110.30)

TOTAL FEES \$21,103.00

ADJUSTED TOTAL FEES \$18,992.70

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	28.80	16848.00
Burton S. Weston	625.50	.80	500.40
Michael D. Goldberg	391.50	4.20	1644.30
TOTALS		33.80	18992.70

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 4
FILE NUMBER: 16040-0006
INVOICE NO.: 424173

TOTAL BILL \$18,992.70

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE

CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 424174

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$2,475.00

LESS DISCOUNT \$247.50

ADJUSTED TOTAL FEES \$2,227.50

TOTAL BILL \$2,227.50

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
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OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 424174

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/13/24	MDG EMAILS WITH B. FEASER RE MORS (.2).	.20
09/16/24	ATB CORRESPONDENCE RE MOR AND ISSUES RE SAME.	.60
09/16/24	MDG EMAILS WITH B. FEASER RE MORS (.2), CALL WITH B. FEASER RE SAME (.1).	.30
09/19/24	MDG REVIEW OF DRAFT MOR AND ATTACHMENTS (.6).	.60
09/20/24	ATB REVIEW MOR AND FOLLOW UP RE ISSUES/QUESTIONS RE SAME.	.60
09/20/24	MDG EMAIL TO ATB RE MOR (.1), DISCUSSION WITH ATB RE SAME (.1), EMAIL TO JP RE SAME (.1), CALL WITH JP RE SAME (.1), FINALIZED AND FILED SAME (.1).	.50
09/23/24	MDG DRAFTING MEMO TO BOARD (.9), REVIEW OF CLAIMS REGISTER AND CLAIMS RE BOARD MEMO SUMMARY (.4), EMAIL TO ATB RE SAME (.1).	1.40
09/24/24	ATB EDIT AND REVISE DRAFT STATUS MEMO TO BOARD.	.60
	LESS 10% DISCOUNT	(247.50)
	TOTAL FEES	\$2,475.00
	ADJUSTED TOTAL FEES	\$2,227.50

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 2
FILE NUMBER: 16040-0009
INVOICE NO.: 424174

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	585.00	1.80	1053.00
Michael D. Goldberg	391.50	3.00	1174.50
TOTALS		4.80	2227.50

TOTAL BILL \$2,227.50

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 424175

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$304.50
LESS DISCOUNT	\$30.45
ADJUSTED TOTAL FEES	\$274.05
TOTAL BILL	\$274.05

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 424175

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/20/24 MDG REVIEW OF GW AUGUST INVOICES (.2), DRAFTED .70
SIXTH FEE STATEMENT (.1), EMAIL TO ATB RE SAME
(.1), FINALIZED AND SERVED SAME (.2), EMAIL TO
JF RE SAME (.1).

LESS 10% DISCOUNT (30.45)

TOTAL FEES \$304.50

ADJUSTED TOTAL FEES \$274.05

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Michael D. Goldberg	391.50	.70	274.05
TOTALS		.70	274.05

TOTAL BILL \$274.05

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111 GREAT NECK ROAD
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OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION
CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 424176

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$1,951.00
LESS DISCOUNT	\$195.10
ADJUSTED TOTAL FEES	\$1,755.90
TOTAL BILL	\$1,755.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
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OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION
CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 424176

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/23/24	ATB ADDRESS ISSUES IN DC ACTION.	.40
09/24/24	MDG CALL WITH P. COLEMAN RE AJ/WILLIAMS CLAIMS/LITIGATION (.1), EMAIL TO EPIQ RE SAME (.1), REVIEW OF POCS/COMPLAINT RE SAME (.4).	.60
09/25/24	ATB REDRAFT MOTION TO EXTEND. (.8) CORRESPONDENCE RE SAME (.3)	1.10
09/26/24	ATB CORRESPONDENCE RE EXTENSION MOTION AND FOLLOW UP RE SAME (.6)	.60
09/27/24	ATB ATTEND TO DC ACTION PLEADINGS (.3) FOLLOW UP RE SAME (.2)	.50
	LESS 10% DISCOUNT	(195.10)

TOTAL FEES \$1,951.00

ADJUSTED TOTAL FEES \$1,755.90

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	2.60	1521.00
Michael D. Goldberg	391.50	.60	234.90
TOTALS		3.20	1755.90

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GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024
FILE NUMBER: 16040-0012
INVOICE NO.: 424176

PAGE 2

TOTAL BILL \$1,755.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 424177

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$33,846.00

LESS DISCOUNT \$3,384.60

ADJUSTED TOTAL FEES \$30,461.40

TOTAL BILL \$30,461.40

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111 GREAT NECK ROAD
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OCTOBER 21, 2024

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ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 424177

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/03/24	ATB	CORRESPONDENCE W/KISTLER RE B.I.F. (.3) FOLLOW UP RE SAME (.4) REVIEW CORRESPONDENCE RE EQUITABLE/AXA AND 5500 INFORMATION (.3) FOLLOW UP RE SAME (.2) COMMENT AND REVIEW DRAFT CORRESPONDENCE W/ACTUARY (.3) REVIEW JP EMAILS RE INFORMATION REQUESTS. (.3) ZOOM RE PENSION PLAN ISSUES (.6)	2.40
09/04/24	ATB	ZOOM RE PENSION ISSUES (1.2) FOLLOW UP RE SAME (.2)	1.40
09/05/24	ATB	CONF. CALL W/PLAN NOTIEC RE PARTICIPANT INFORMATION AND FOLLOW UP RE SAME (.7)	.70
09/10/24	ATB	MULTIPLE CALLS W/H.ASHNER (.2)(.3)(1.1) FOLLOW UP PROPOSAL IDEAS AND FOLLOW UP RE INFORMATION GATHERING (.5)	2.10
09/11/24	ATB	WORK ON SETTLEMENT PROPOSAL (.6) CALL W/H.ASHNER RE SAME (.6) CALL W/H.ASHNER AND J.PINCUS RE SAME (.7) CONTINUE WORKING ON PROPOSAL (.8)	2.70
09/12/24	ATB	PREP FOR MEETING W/PBGC (.6) ZOOM MEETING W/PBGC (1.2) FOLLOW UP CALLS RE SAME (.3)	2.10
09/13/24	ATB	MULTIPLE CALLS W/H.ASHNER RE PBGC SETTLEMENT DISCUSSIONS (.8) CALL W/S.THOMAS RE SETTLEMENT DISCUSSIONS (.4) FOLLOW UP RE SAME (.7)	1.90

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 2
FILE NUMBER: 16040-0014
INVOICE NO.: 424177

09/16/24	ATB	CALLS W/H.ASHNER RE SETTLEMENT PROPOSAL AND RELATED ISSUES (.8) FOLLOW UP CALL W/J.PINCUS (.3) CONTINUED RESEARCH RE ISSUES FOR POTENTIAL SETTLEMENT (1.7)	2.80
09/17/24	ATB	PREP FOR CALL W/PBGC (.5) CALL W/H.ASHNER RE PREP (.5) ZOOM W/PBGC (1) FOLLOW UP CALLS RE ADDITIONAL PROPOSALS RE SAME (.8) ZOOM W/H.ASHNER AND J.PINCUS RE SAME (.5) FOLLOW UP W/J.ASHNER AND J.PINCUS (1.3)	4.60
09/18/24	ATB	CORRESPONDENCE RE FOLLOW UP W/ACTUARY. (.3) ATTEND TO ISSUES RE SAME (.9) ATTEND TO INFORMATION REQUESTS AND FOLLOW UP RE SAME (.6)	1.80
09/19/24	ATB	MULTIPLE CALLS W/H.ASHNER RE SETTLEMENT DISCUSSIONS, PROPOSALS AND ISSUES (1.4) CALLS W/J.PINCUS RE SAME (.4) ZOOM W/PBGC AND SETTLEMENT COMMUNICATIONS (.8) CORRESPONDENCE RE INFORMATION REQUESTS (.3)	2.90
09/20/24	ATB	MULTIPLE CALLS AND ZOOMS RE SETTLEMENT PROPOSAL AND RELATED ISSUES (1.6) CALL TO PBGC RE SAME (.2) DRAFTED NOTES RE SAME AND OUTLINE SETTLEMENT (.6) REVIEW PLAN FEE DOCUMENTS (.3)	2.70
09/23/24	ATB	PREP FOR ZOOM W/ PBGC. (.4) ZOOM W/PBGC. (.6) FOLLOW UP RE SAME (.3) CALL W/MG RE DRAFT AGREEMENT. (.3) DRAFT EDIT AND REVISE SETTLEMENT AGREEMENT AND RELATED MOTION (1.8). MULTIPLE CALLS W/H.ASHNER RE SETTLEMENT STRUCTURE AND PROPOSAL (.9) CALLS W/J.PINCUS RE SAME (.6) VARIOUS CORRESPONDENCE RE INFORMATION REQUESTS (.5)	5.40
09/23/24	MDG	DRAFTED STIPULATION AND 9019 MOTION RE DEFINED BENEFIT PLAN (.8), EMAIL TO ATB RE SAME (.1).	.90

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111 GREAT NECK ROAD
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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 3
FILE NUMBER: 16040-0014
INVOICE NO.: 424177

09/24/24	ATB DRAFTING AND REVISING CORRESPONDENCE W/PBGC, SETTLEMENT AGREEMENT AND MOTION (2.4) MULTIPLE CALLS W/H.ASHNER RE SAME (.9) DRAFT UPDATE TO J.PINCUS RE STATUS OF NEGOTIATIONS AND RELATED MATTERS (.3) FOLLOW UP CORRESPONDENCE W/PBGC (.5) REVIEW PBGC COMMENTS TO DRAFT DOCUMENTS (.8)	4.90
09/25/24	ATB TEAMS MEETING W/PBGC RE SETTLEMENT (1.2) TRADING MULTIPLE DRAFTS OF DOCUMENTS AND PERIODIC CALLS AND EMAILS RE SETTLEMENT W/PBGC. (3.8) FOLLOW UP CALLS RE SAME (.4)	5.40
09/25/24	MDG DISCUSSION WITH ATB RE PBGC CLAIMS (.1), REVIEW OF SAME (.1), EMAIL TO EPIQ RE SAME (.1), EMAIL TO ATB RE SAME (.1).	.40
09/26/24	ATB REVIEW COMMENTS FROM PBGC. (.4) EDIT AND REVISE SAME (.6) REVIEW BOARD MATERIALS RE REQUISITE APPROVALS. (.4) CORRESPONDENCE AND CALL W/BOARD CHAIR RE STATUS OF NEGOTIATIONS AND APPROVALS RE SAME (.6) REDRAFT 9019 MOTION (1.8) CALLS W/H.ASHNER RE SAME (.3)	4.10
09/26/24	MDG CALL WITH ATB RE PENSION PLAN RESOLUTIONS (.2).	.20
09/27/24	ATB FOLLOW UP REVISIONS TO MOTION (.8) FOLLOW UP CALLS RE ADDITIONAL INFORMATION REQUESTED (.9)	1.70
09/27/24	MDG REVIEW OF CLAIMS REGISTER RE PBGC CLAIMS (.1).	.10
09/30/24	ATB REVIEW PAPERS AND REVISE RE ENTRY OF DC ORDER (.5) FOLLOW UP RE INFORMATION REQUESTS (.4) FOLLOW UP RE MECHANICS OF BIF (.5)	1.40
	LESS 10% DISCOUNT	(3384.60)

TOTAL FEES \$33,846.00

ADJUSTED TOTAL FEES \$30,461.40

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 4
FILE NUMBER: 16040-0014
INVOICE NO.: 424177

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEEs
Adam T. Berkowitz	585.00	51.00	29835.00
Michael D. Goldberg	391.50	1.60	626.40
TOTALS		52.60	30461.40

TOTAL BILL \$30,461.40

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OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE

CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 424178

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$5,980.00

LESS DISCOUNT \$598.00

ADJUSTED TOTAL FEES \$5,382.00

TOTAL BILL \$5,382.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

OCTOBER 21, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 424178

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FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2024

09/03/24	ATB CORRESPONDENCE RE UNIVERSITY (.4). CONF. CALL RE SAME (.7)	1.10
09/04/24	ATB ZOOM RE UNIVERSITY ISSUES (.6)	.60
09/09/24	ATB REVIEW REVISED AGREEMENT. COMMENTS RE SAME.	.60
09/11/24	ATB REVIEW PROVISIONS OF PROPOSAL RE UNIVERSITY AND EDIT AND REVISE SAME (1.1) EDIT AND REVISE ESCROW AGREEMENT (.3) CALL W/S.WIENBERG (.2)	1.60
09/12/24	ATB COMMENT AND REVIEW UNIVERSITY REVISIONS (.6)	.60
09/17/24	ATB ZOOM W/JP AND DR RE UNIVERSITY (1) FOLLOW UP RE SAME (.3)	1.30
09/18/24	ATB ZOOM RE UNIVERSITY FOLLOW UP.	.60
09/23/24	ATB FOLLOW UP CORRESPONDENCE RE UNIVERSITY (.4) WORK ON 305 PAPERS (1.5)	1.90
09/30/24	ATB CALL W/S.MILLSTEIN RE ISSUES FOR GOVERNMENT PPA (.6) FOLLOW UP RE SAME (.3)	.90

LESS 10% DISCOUNT

(598.00)

TOTAL FEES \$5,980.00

ADJUSTED TOTAL FEES \$5,382.00

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Oct 21, 2024 PAGE 2
FILE NUMBER: 16040-0016
INVOICE NO.: 424178

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	585.00	9.20	5382.00
TOTALS		9.20	5382.00

TOTAL BILL \$5,382.00

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION

CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 425417

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$35,285.50
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LESS DISCOUNT	\$3,528.55
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ADJUSTED TOTAL FEES	\$31,756.95
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TOTAL BILL	\$31,756.95
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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 425417

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/02/24	ATB ATTEND TO CREDIT CARD STAY VIOLATION LETTER (.2) CORRESPONDENCE W/TISCHMAN RE MS (.2) FOLLOW UP RE MS ISSUES (.3) CALLS W/MG RE SAME (.4) CONFERENCE CALL W/TISCHMAN (.4) FOLLOW UP RESEARCH RE SAME (.6) REVIEW REMOVAL MOTION AND CONF. W/MG RE SAME (.5)	2.60
10/02/24	MDG DISCUSSION WITH ATB RE MORGAN STANLEY (.2), REVIEW OF UNDERLYING DOCUMENTS (.4), EMAIL TO ATB RE SAME (.1), EMAIL TO ATB RE ARS AUTOMATIC STAY LETTER (.1), REVISED AND FINALIZED SAME (.1), CALL WITH COUNSEL TO MORGAN STANLEY RE CLAIM AND LC (.2), REVIEWED AND REVISED REMOVAL EXTENSION MOTION (.2), CALL WITH ATB RE SAME (.2), FINALIZED AND FILED SAME (.1), EMAIL TO EPIQ RE SERVICE (.1).	1.70
10/04/24	MDG RESEARCH RE CLAIM PRIORITY.	.70
10/07/24	ATB CALL W/JP RE STATUS. (.4) RETURN CREDITOR CALLS (.5) REVIEW TERMINATION LETTER RE FINANCIAL SYSTEMS AND FOLLOW UP RE SAME (.7) REVIEW INVOICES AND REQUESTS RE C&F (.3)	1.90
10/07/24	MDG REVIEW OF EMAILS FROM JP RE PENDING MATTERS (.2).	.20
10/08/24	TAR CONSULT WITH ADAM BERKOWITZ REGARDING INFO BLOCKING FOR SHELTERING ARMS	.40

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 2
FILE NUMBER: 16040-0006
INVOICE NO.: 425417

10/08/24	ATB	ZOOM W/JP AND MG RE STATUS AND OPEN ITEMS (1.9) CALL W/T.RUSSO RE INFO BLOCKING AND RIGHTS TO RECORDS (.3) REVIEW RESEARCH AND FOLLOW UP RE SAME (1.3)	3.50
10/08/24	MDG	CALL WITH JP AND ATB RE CASE AND PENDING MATTERS (1.7), EMAIL TO COUNSEL TO MORGAN STANLEY RE POC (.1).	1.80
10/09/24	ATB	CALL W/JP RE STATUS AND OPEN ITEMS (.4) FOLLOW UP RE CREDITOR INQUIRIES (.3)	.70
10/09/24	MDG	REVIEW OF MORGAN STANLEY DOCUMENTS (.3), DISCUSSION WITH ATB RE SAME (.1), DRAFTED MEMO TO JP RE SAME (.5), REVIEW OF IMA INFORMATION FROM T. RUSSO (.1), CALL TO BOND HEALTH STAFFING RE CASE INQUIRY (.1).	1.10
10/10/24	ATB	REVIEW CLAIMS ISSUES (1.3) FOLLOW UP RE SAME (.6)	1.90
10/11/24	ATB	CALL W/J.PINCUS RE FOLLOW UP ON GENERAL MATTERS AND OPEN ISSUES (.9)	.90
10/14/24	ATB	ATTEND TO ISSUES RE DOCUMENT COSTS, RECORDS, AND CONTRACTS (1.3) FOLLOW UP CALL RE SAME (.4)	1.70
10/15/24	ATB	ATTEND TO CONTRACT ISSUES - COMMENT AND REVIEW REJECTION MOTION RE SAME (.9) MULTIPLE CORRESPONDENCE W/MG RE SAME (.3) ZOOM W/J.PINCUS RE STATUS. (1.2)	2.40
10/15/24	MDG	DISCUSSION WITH ATB RE PENDING MATTERS (.1), REVISED SECOND OMNIBUS REJECTION MOTION (.2), EMAIL TO JP RE SAME (.1), FURTHER DISCUSSIONS WITH ATB RE SAME (.2), FURTHER REVISIONS RE SAME (.1), FOLLOW UP EMAIL TO JP RE SAME (.1).	.80
10/16/24	ATB	MULTIPLE CALLS W/JP RE STATUS (1.4) FOLLOW UP RE CONTRACT AND REJECTION ISSUES (.3)	1.70

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 3
FILE NUMBER: 16040-0006
INVOICE NO.: 425417

10/16/24	MDG	EMAIL TO EPIQ RE UPDATED ADDRESS (.1), EMAIL TO CHAMBERS RE NOVEMBER AND DECEMBER HEARING DATES (.1).	.20
10/17/24	ATB	REVIEW AND REVISE REJECTION MOTION. (.4) FOLLOW UP RE ISSUES FOR FILING (.2)	.60
10/17/24	MDG	EMAIL TO CHAMBERS RE HEARING DATES (.1), FINALIZED AND FILED SECOND OMNIBUS REJECTION (.2), DRAFTED AND FILED NOTICE RE SAME (.2), EMAIL TO EPIQ RE SERVICE (.1).	.60
10/18/24	ATB	MULTIPLE CALLS W/J.PINCUS RE STATUS AND OPEN ITEMS (.8) RETURN CREDITOR CALL - P.W. (.4)	1.20
10/21/24	ATB	CALL W/J.PINCUS RE EXPENSES, STATUS, STRATEGY (1.4) FOLLOW UP REVIEW OF BUDGET AND RELATED ITEMS (.6) REVIEW AND PREPARE RESPONSE TO B. B. COMMUNICATIONS AND NOTICES. (.5) REVIEW AGREEMENTS AND FOLLOW UP RE SAME. (.7)	3.20
10/21/24	MDG	CALL WITH ATB RE CASE AND OPEN MATTERS (.2).	.20
10/22/24	ATB	EDIT AND REVISE STIP FOR LIFT STAY (.3) ZOOM W/MG AND JP (.7) CALL W/J.SUSSMAN RE CASE STATUS (.4) FOLLOW UP RE TERMINATION CONTRACT RESPONSE AND RELATED ISSUES (.4) REVIEW EXCLUSIVITY AND FOLLOW UP RE SAME (.4) FINALIZE STATUS MEMO FOR CIRCULATION (.4)	2.60
10/22/24	MDG	REVIEW OF MORGAN STANLEY STIPULATION (.1), EMAIL TO ATB RE SAME (.1), DISCUSSION WITH ATB RE SAME (.1), REVISED SAME (.1), CALL WITH JP AND ATB RE CASE AND OPEN MATTERS (.6), DRAFTED LANGUAGE RE BLACKBAUD PRODUCTS (.1), DISCUSSION WITH ATB RE SAME (.1), EMAIL TO JP RE SAME (.1), DRAFTED SECOND EXCLUSIVITY MOTION AND ORDER (.3), DISCUSSION WITH ATB RE SAME (.1).	1.70

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 4
FILE NUMBER: 16040-0006
INVOICE NO.: 425417

10/23/24	ATB FOLLOW UP RE INSURANCE REQUEST (.4) ATTEND TO LIFT STAY STIPS (.8) EDIT AND REVISE MS STIP AND REVIEW OF DOCUMENTS AND POC RE SAME (.7) MULTIPLE DISCUSSIONS W/MG RE SAME (.3) CALLS W/JP RE SAME (.4)	2.60
10/23/24	MDG REVIEW OF CRUM AND FORSTER INVOICES AND PRIOR CORRESPONDENCE (.3), DISCUSSION WITH ATB RE MORGAN STANLEY STIP (.2), CALLS WITH JP RE SAME (.2), REVIEW OF LAL DOCUMENTS RE SAME (.3), REVISED SAME (.2), EMAIL TO ATB RE SAME (.1), DRAFTED CONS FOR MOTIONS SCHEDULED FOR HEARING ON 10/29 (.1), DISCUSSION WITH ATB RE SAME (.1), DISCUSSION WITH ATB RE SECOND EXCLUSIVITY MOTION (.1).	1.60
10/24/24	ATB CALL W/J.PINCUS RE STATUS, REAL ESTATE, PENSION, CONTRACTS AND OPEN ITEMS (1.6) FOLLOW UP RE SAME (.3)	1.90
10/24/24	MDG CALL WITH ATB RE CONS (.1), FINALIZED AND FILED SAME (.2), PREPARED AND UPLOADED ORDERS FOR MOTIONS ON FOR 10/29 HEARING (.2), EMAIL TO CHAMBERS RE ENTRY OF ORDERS AND ADJOURNMENT (.1), DRAFTED NOTICE OF ADJOURNMENT (.1), EMAILS WITH ATB RE SAME (.1), FINALIZED AND FILED SAME (.1), EMAIL TO CHAMBERS RE SAME (.1), EMAIL TO JF RE WHARWOOD INQUIRY (.1), REVISED SECOND EXCLUSIVITY MOTION (.2), EMAIL TO ATB RE SAME (.1).	1.40
10/25/24	ATB EDIT AND REVISE MS STIP (.4) FOLLOW UP RE SAME W/MG AND JP (.3) FURTHER EDITS RE SAME (.2) REVIEW EXCL. MOTION (.2) REVIEW 9019 AND COMMENTS RE SAME (.6) CALL W/JP RE STATUS (.7) FOLLOW UP RE SAME (.3) CONTINUE TO ADDRESS CONTRACT TERMINATION ISSUES (.5)	3.20
10/25/24	MDG REVIEW OF REVISED MORGAN STANLEY STIP (.1), EMAIL TO ATB RE SAME (.1), EMAIL TO JP RE SAME (.1), EMAIL TO ATB RE SECOND EXCLUSIVITY MOTION (.1), DRAFTED 9019 MOTION FOR STIPULATION (.8), EMAIL TO ATB RE SAME (.1), REVIEW OF PENDING	1.90

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024
FILE NUMBER: 16040-0006
INVOICE NO.: 425417

PAGE 5

MATTERS AND PREPARED NOTES RE SAME (.2), REVIEW
OF BLACKBAUD CORRESPONDENCE (.1), EMAIL TO MS
COUNSEL RE STIP (.1), DRAFTED NOTICE OF HEARING
RE SECOND EXCLUSIVITY MOTION (.1), FOLLOW UP
EMAILS WITH ATB RE SECOND EXCLUSIVITY MOTION
(.1).

10/28/24	ATB	FINALIZE EXCLUSIVITY (.3) CORRESPONDENCE RE LIFT STAY STIP (.5) ATTEND TO ISSUES RE SERVERS (.4) FOLLOW UP RE CONTRACT ISSUES (.3) REVIEW CLAIMS CHART (.6)	2.10
10/28/24	MDG	FINALIZED AND FILED SECOND EXCLUSIVITY MOTION AND HEARING NOTICE (.2), EMAIL TO EPIQ RE SERVICE OF SAME (.1).	.30
10/29/24	ATB	WEEKLY STATUS CALL W/JP AND MG (.4) FOLLOW UP RE LIFT STAY ISSUES AND RESPOND TO COMMENTS RE SAME (.5) ATTEND TO CONTRACT/RECORDS ISSUES (.6) CONF. W/MG RE STIP (.3)	1.80
10/29/24	MDG	CALL WITH ATB AND JP RE OPEN MATTERS AND CASE (.4), REVIEW OF MORGAN STANLEY COUNSEL COMMENTS RE STIP (.1), DISCUSSION WITH ATB RE SAME (.1), EMAIL TO JP RE SAME (.1).	.70
10/30/24	ATB	CALL W/JP RE STATUS (.6) FOLLOW UP RE CONTRACT ISSUES (.4) COMMENT AND REVISE LIFT STAY STIP (.6) CIRCULATE SAME (.2) RESEARCH RE PENSION ISSUES (1.8)	3.60
10/30/24	MDG	DISCUSSION WITH ATB RE PENDING MATTERS (.1), REVIEW OF FILE/RESEARCH RE CRUM AND FORSTER MATTER (.4), DISCUSSION WITH ATB RE MORGAN STANLEY STIP (.1), REVISED SAME (.1), EMAIL TO COUNSEL FOR MORGAN STANLEY RE SAME (.1).	.80
10/31/24	ATB	CORRESPONDENCE RE FINALIZING OFFSET STIP (.9) REVIEW DOCUMENTS RE SAME (.3) EDIT AND REVIEW 9019 (.3) CONTINUE RESEARCH RE INSURANCE ISSUE (.9) FOLLOW UP RE SAME W/MG (.1)	2.60

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 6
FILE NUMBER: 16040-0006
INVOICE NO.: 425417

10/31/24 MDG EMAILS WITH COUNSEL TO MORGAN STANLEY RE MORGAN 1.00
STANLEY STIP (.2), REVIEW OF REVISED VERSIONS
OF STIPULATION (.2), CALLS WITH ATB RE SAME
(.2), EMAIL TO JP RE SAME (.1), REVISED 9019
MOTION RE SAME (.2), EMAIL TO ATB RE SAME (.1).

LESS 10% DISCOUNT (3528.55)

TOTAL FEES \$35,285.50

ADJUSTED TOTAL FEES \$31,756.95

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Terence A. Russo	598.50	.40	239.40
Adam T. Berkowitz	585.00	42.70	24979.50
Michael D. Goldberg	391.50	16.70	6538.05
TOTALS		59.80	31756.95

TOTAL BILL \$31,756.95

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE

CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 425418

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$5,678.00
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LESS DISCOUNT	\$567.80
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ADJUSTED TOTAL FEES	\$5,110.20
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TOTAL BILL	\$5,110.20
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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 425418

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/15/24	ATB	CALL W/FORMER BOARD MEMBER BP AND FOLLOW UP RE SAME (.8)	.80
10/17/24	ATB	DRAFT BOARD STATUS UPDATE. FOLLOW UP CALLS RE SAME.	1.40
10/18/24	ATB	EDIT AND REVISE STATUS REPORT. (.6) CORRESPONDENCE BOARD CHAIR (.5) FOLLOW UP W/J.P. RE REPORT AND COMMENTS RE SAME (.3)	1.40
10/19/24	ATB	CORRESPONDENCE W/BOARD CHAIR RE STATUS. (.3) REVIEW MOR (.4)	.70
10/20/24	MDG	REVIEW OF DRAFT SEPTEMBER MOR (.3), PREPARED ATTACHMENTS FOR FILING (.1), EMAIL TO ATB RE SAME (.1).	.50
10/21/24	ATB	CALLS RE MOR (.5) EDIT AND REVISE SAME (.7) FOLLOW UP CALLS RE SAME (.3) FOLLOW UP RE STATUS REPORT (.4) EMAILS W/BOARD CHAIR RE SAME (.3) CORRESPONDENCE W/J.PINCUS RE SAME (.4)	2.60
10/21/24	MDG	FINALIZED AND FILED SEPTEMBER MOR (.2), EMAIL TO JP RE SAME (.1).	.30
10/24/24	ATB	MULTIPLE CORRESPONDENCE W/BOARD MEMBERS (1.3)	1.30
		LESS 10% DISCOUNT	(567.80)

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 2
FILE NUMBER: 16040-0009
INVOICE NO.: 425418

TOTAL FEES \$5,678.00

ADJUSTED TOTAL FEES \$5,110.20

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	8.20	4797.00
Michael D. Goldberg	391.50	.80	313.20
TOTALS		9.00	5110.20

TOTAL BILL \$5,110.20

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 425419

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$1,519.50

LESS DISCOUNT \$151.95

ADJUSTED TOTAL FEES \$1,367.55

TOTAL BILL \$1,367.55

NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
 ATTN: JUDY PINCUS
 2 PARK AVENUE, 20TH FLOOR
 NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
 CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 425419

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/16/24	MDG EMAIL TO JP RE FEE STATEMENTS (.1).	.10
10/21/24	ATB CALL W/MG RE FEE STATEMENT ISSUES (.3) EDIT, REVISE AND REVIEW FEE STATEMENT (.8)	1.20
10/21/24	MDG REVIEWED SEVENTH FEE STATEMENT (.2), CIRCULATED SAME TO NOTICE PARTIES (.1).	.30
10/30/24	MDG DRAFTED SECOND INTERIM FEE APPLICATION, EXHIBITS, ORDER (1.1), DISCUSSIONS WITH ATB RE SAME (.2).	1.30
	LESS 10% DISCOUNT	(151.95)

TOTAL FEES \$1,519.50

ADJUSTED TOTAL FEES \$1,367.55

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	1.20	702.00
Michael D. Goldberg	391.50	1.70	665.55
TOTALS		2.90	1367.55

GARFUNKEL WILD, P.C.

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111 GREAT NECK ROAD

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024

PAGE 2

FILE NUMBER: 16040-0011

INVOICE NO.: 425419

TOTAL BILL \$1,367.55

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION LITIGATION

CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 425420

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$1,324.00

LESS DISCOUNT \$132.40

ADJUSTED TOTAL FEES \$1,191.60

TOTAL BILL \$1,191.60

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION

CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 425420

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/01/24	ATB REVIEW ORDER FROM DC RE EXTENSION OF TIME TO ANSWER AND FOLLOW UP RE SAME (.4)	.40
10/07/24	ATB REVIEW THIRD PARTY SUBPOENAS AND FOLLOW UP RE REFERRAL TO PROPER PARTIES.	.70
10/16/24	MDG REVIEW OF LITIGATION CLAIM INFORMATION (.2).	.20
10/23/24	MDG REVIEW OF AJ/SHAMEIKA WILLIAMS POCS (.2), EMAIL TO ATB RE SAME (.1), DRAFTED LIFT STAY STIPULATION RE SAME (.3), DISCUSSION WITH ATB RE SAME (.1), REVISED SAME (.1).	.80
10/24/24	MDG EMAIL TO P. COLEMAN RE STIPULATION (.1), EMAIL TO JP RE SAME (.1).	.20
10/25/24	MDG EMAIL TO JP RE AJ/WILLIAMS STIP (.1), EMAIL TO ATB RE SAME (.1).	.20
	LESS 10% DISCOUNT	(132.40)

TOTAL FEES \$1,324.00

ADJUSTED TOTAL FEES \$1,191.60

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 2
FILE NUMBER: 16040-0012
INVOICE NO.: 425420

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	1.10	643.50
Michael D. Goldberg	391.50	1.40	548.10
TOTALS		2.50	1191.60

TOTAL BILL \$1,191.60

GARFUNKEL WILD, P.C.

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 425421

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$17,227.00

LESS DISCOUNT \$1,722.70

ADJUSTED TOTAL FEES \$15,504.30

TOTAL BILL \$15,504.30

GARFUNKEL WILD, P.C.

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 425421

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/01/24	ATB	FINALIZE PAPERS FOR PBGC STIPULATION (1.9) CORRESPONDENCE W/PBGC RE SAME (.4) CONF. W/MG RE SAME (.2) MULTIPLE CALLS W/H.ASHNER RE SAME (.5) EDIT AND REVISE 9019 (.6)	3.60
10/01/24	MDG	REVIEWED AND FINALIZED PBGC DOCUMENTS (.7), DISCUSSIONS WITH ATB RE SAME (.2), DRAFTED NOTICE OF HEARING FOR 9019 MOTION (.1), FILED SAME (.1), EMAIL TO EPIQ RE SERVICE (.1).	1.20
10/07/24	ATB	REVIEW CORRESPONDENCE W/PRINCIPAL. AND FOLLOW UP RE SAME (.6) REVIEW CORRESPONDENCE FROM PBGC. (.3)	.90
10/08/24	ATB	REVIEW DRAFT EMAILS TO PRINCIPAL AND PBGC. (.4) REVIEW ACTUARY REPORTS (.5)	.90
10/09/24	ATB	REVIEW DOCUMENTS RE PRINCIPAL ISSUES (.7) FOLLOW UP RE SAME (.5) DRAFT EDIT AND REVISE REQUESTS TO PRINCIPAL (.4) COMMENT AND REVISE DRAFT EMAIL TO PBGC AND FOLLOW UP RE SAME (.3) CORRESPONDENCE W/H.ASHNER RE INFO NEEDED (.3)	2.20
10/10/24	ATB	CALL W/H.ASHNER RE FOLLOW UP TO PRINCIPAL (.5) WORK ON CORRESPONDENCE W/PBGC. (.4) FOLLOW UP RE SAME (.4)	1.30
10/11/24	ATB	ZOOM RE PENSION DOCUMENT RETENTION AND TRANSITION ISSUES AND FOLLOW UP RE SAME (1.1) ATTEND TO TRANSITION ISSUES (1.2)	2.30

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 2
FILE NUMBER: 16040-0014
INVOICE NO.: 425421

10/14/24	ATB REVIEW REGULATORY ISSUES AND FOLLOW UP W/H.ASHNER RE SAME (.6)	.60
10/16/24	ATB FOLLOW UP RE TRANSITION ISSUES FOR DB PLAN. (.4) CALLS RE SAME (.3) REVIEW DRAFT EMAILS RE SAME (.2) CALL W/J.PINCUS RE TRANSITION TEAM ISSUES AND FOLLOW UP CORRESPONDENCE RE SAME (.7)	1.60
10/17/24	ATB REVIEW CORRESPONDENCE W/PRINCIPAL. FOLLOW UP W/J.PINCUS RE SAME.	.80
10/18/24	ATB ATTEND TO ISSUES RE PENSION TRANSITION. (.6) MULTIPLE CORRESPONDENCE RE SAME. (.8) ZOOM RE SAME. (.5) FOLLOW UP (.2) CORRESPONDENCE W/PRINCIPAL (.3)	2.40
10/22/24	ATB ZOOM W/JP AND HA RE PREP FOR PRINCIPAL (1) CALL W/PRINCIPAL (.9) FOLLOW UP CALL RE SAME (.5) REVIEW AND ANALYSIS OF PRINCIPAL RESEARCH AND CORRESPONDENCE (.7)	3.10
10/23/24	ATB CALL RE REVISIONS TO LETTER TO ACTUARY AND TRANSITION ISSUES (.4) FOLLOW UP CORRESPONDENCE RE SAME (.2)	.60
10/24/24	ATB FOLLOW UP W/PBGC RE CNO AND STATUS RE SAME. (.3) FOLLOW UP RE ACTUARY ISSUES AND INFORMATION REQUESTS (.6)	.90
10/25/24	ATB MULTIPLE CORRESPONDENCE RE PENSION ISSUES (.4)	.40
10/29/24	ATB REVIEW PLAN AMENDMENTS AND RELATED MATTERS (.6)	.60
10/30/24	ATB ATTEND TO TRANSITION ISSUES (.6) CORRESPONDENCE W/PBGC (.4) CALL W/H.ASHNER (.3) FOLLOW UP RE ADDITIONAL CORRESPONDENCE W/PBGC (.3) ATTEND TO PRINCIPAL ISSUES (.3)	1.90
10/31/24	ATB CALL W/H.ASHNER RE CORRESPONDENCE W/PBGC (.3) REVIEW DOCUMENTS RE SECURITIES PURCHASE OBLIGATIONS AND FOLLOW UP RE SAME (.9) REVIEW AND COMMENT DRAFT CORRESPONDENCE (.4)	1.60

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 111 GREAT NECK ROAD
 GREAT NECK, NEW YORK 11021

(516) 393-2200
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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 3
 FILE NUMBER: 16040-0014
 INVOICE NO.: 425421

LESS 10% DISCOUNT (1722.70)

TOTAL FEES \$17,227.00

ADJUSTED TOTAL FEES \$15,504.30

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	25.70	15034.50
Michael D. Goldberg	391.50	1.20	469.80
TOTALS		26.90	15504.30

TOTAL BILL \$15,504.30

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021
(516) 393-2200
FAX (516) 466-5964

NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE

CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 425422

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$19,153.50

LESS DISCOUNT \$1,915.35

ADJUSTED TOTAL FEES \$17,238.15

TOTAL BILL \$17,238.15

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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NOVEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 425422

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2024

10/01/24	ATB	CALL W/OPWDD RE UNIVERSITY (.6) FOLLOW UP W/TEAM (.3)	.90
10/07/24	ATB	CORRESPONDENCE W/OPWDD. (.3) FOLLOW UP RE SAME (.2)	.50
10/08/24	ATB	CALL W/S.MILLSTEIN RE OPWDD ISSUES (.7) FOLLOW UP RE SAME (.2) CORRESPONDENCE RE UNIVERSITY CONTRACT (.3) REVIEW REVISIONS RE SAME (.9)	2.10
10/09/24	ATB	REVIEW REVISIONS TO UNIVERSITY AGREEMENT (.4) ZOOM W/TEAM RE CONTRACT AND NEXT STEPS (.6) CALL W/J.PINCUS RE FOLLOW UP AND OPEN ITEMS ON REAL ESTATE (.7) FOLLOW UP EMAILS W/OPWDD AND TEAM (.4)	2.10
10/11/24	ATB	ZOOM RE UNIVERSITY AND FOLLOW UP RE SAME (.8) FOLLOW UP W/OPWDD (.6)	1.40
10/14/24	ATB	WORK ON 305 PROCESS, BID PROCEDURES AND MOTION (2.8)	2.80
10/15/24	ATB	CORRESPONDENCE W/OPWDD RE UPDATE ON INTERNAL PROCESS AND STATUS (.9) FOLLOW UP RE SAME AND CONF. RE STRATEGY (.8)	1.70
10/16/24	ATB	REVIEW ALTERNATIVES FOR 305 SALE TRANSACTION. (.8) RESEARCH RE SAME (1.1) FOLLOW UP CORRESPONDENCE W/OPWDD (.4) COMMENT AND REVIEW ESCROW AGREEMENT (.4)	2.70

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024 PAGE 2
FILE NUMBER: 16040-0016
INVOICE NO.: 425422

10/22/24 ATB	CALL TO RG RE STATUS W/OPWDD (.2) FOLLOW UP W/OPWDD (.2) FOLLOW UP EMAIL SUMMARY FOR TEAM (.3)	.70
10/23/24 ATB	MULTIPLE CALLS W/BROKERS (1.8) PREP FOR UNIVERSITY CALL (.5) ZOOM W/RG AND FOLLOW UP RE SAME (.8)	3.10
10/24/24 ATB	ZOOM RE UNIVERSITY AND FOLLOW UP RE SAME (1.2)	1.20
10/28/24 ATB	RESEARCH RE NEW NYS DISCLOSURES AND BK EXEMPTIONS (.4) FOLLOW UP RE BROKER WALK THROUGH (.3) CALL W/JP RE SAME (.6) REVIEW UNIVERSITY COMMENTS AND FOLLOW UP RE SAME (.6) REVIEW BROKER AGREEMENT COMMENTS (.4)	2.30
10/29/24 ATB	EDIT AND REVISE SALE MOTION - UNIVERSITY (1.1) MULTIPLE CALLS RE 305 (.7) REVIEW ISSUES FOR SALE MOTION/BID PROCEDURES RE SAME (.8) FOLLOW UP CORRESPONDENCE RE 305 TOURS. (.3)	2.90
10/29/24 MDG	EMAIL TO ATB RE UNIVERSITY MOTION (.1).	.10
10/30/24 ATB	CORRESPONDENCE RE POTENTIAL BIDDER ON 305 (.7) CALL W/JP RE SAME (.4) FOLLOW UP W/COUNSEL RE SAME (.7) FOLLOW UP RE SAME (.2) REVIEW OLD 305 CONTRACT (.6)	2.60
10/31/24 ATB	CALLS RE 305 (.6) FOLLOW UP W/BROKERS (.4) CALL W/POTENTIAL BUYER (.3) FOLLOW UP RE SAME W/JP (.6) CALLS TO FOLLOW UP RE UNIVERSITY CONTACT (.5)	2.40
LESS 10% DISCOUNT		(1915.35)

TOTAL FEES \$19,153.50

ADJUSTED TOTAL FEES \$17,238.15

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ATTORNEYS AT LAW

111 GREAT NECK ROAD

GREAT NECK, NEW YORK 11021

(516) 393-2200

FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Nov 20, 2024

PAGE 3

FILE NUMBER: 16040-0016

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-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	29.40	17199.00
Michael D. Goldberg	391.50	.10	39.15
TOTALS		29.50	17238.15

TOTAL BILL \$17,238.15

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION

CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 426923

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$25,903.50

LESS DISCOUNT \$2,590.35

ADJUSTED TOTAL FEES \$23,313.15

TOTAL BILL \$23,313.15

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
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DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 426923

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/01/24	ATB	CALL W/J.PINCUS RE STATUS (.8) FOLLOW UP RE MULTIPLE 9019S AND STATUS RE SAME (.4) EDIT AND REVISE MOTION RE LOC (.7)	1.90
11/01/24	MDG	CALL WITH JP RE MS STIP AND 9019 MOTION (.1), EMAIL TO ATB RE SAME (.1), REVISED SAME (.1), DRAFTED NOTICE FOR SAME (.1), CALL WITH ATB RE SAME (.1), FINALIZED AND FILED SAME (.1), EMAIL TO EPIQ RE SERVICE (.1).	.70
11/04/24	ATB	REVIEW RESEARCH RE RESPONSE TO INSURANCE DEMAND. (.5) FOLLOW UP RESEARCH RE SAME (1.3)	1.80
11/04/24	MDG	RESEARCH RE W.C. PREMIUMS/DEDUCTIBLES IN BANKRUPTCY CONTEXT (.8), DRAFTED LETTER TO CRUM AND FORSTER RE PREPETITION POLICY DEDUCTIBLE AGREEMENT (.2), EMAIL TO ATB RE SAME (.1).	1.10
11/05/24	ATB	ZOOM W/J.PINCUS AND MG RE STATUS (.9) FOLLOW UP W/MG. (.3)	1.20
11/05/24	MDG	CALL WITH EPIQ RE CASE STATUS AND UPCOMING MATTERS (.1), CALL WITH ATB AND JP RE OPEN MATTERS AND CASE STATUS (.5).	.60
11/07/24	ATB	CALL W/J.PINCUS RE FOLLOW UP ON UNIVERSITY AND PRINCIPAL ISSUES (.6)	.60
11/07/24	MDG	EMAIL TO CHAMBERS RE 10/29 ORDERS (.1).	.10

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0006
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11/12/24	ATB	WEEKLY STATUS W/JP AND MG (.6) REVIEW AND EDIT DRAFT RESPONSE RE PAID LOSS DEDUCTIBLE DEPOSITS (.7) FOLLOW UP CALL W/JP RE SAME (.4)	1.70
11/12/24	MDG	CALL WITH JP AND ATB RE PENDING MATTERS/CASE STATUS (.6), DRAFTED CERTIFICATE OF NO OBJECTION FOR SECOND OMNIBUS REJECTION MOTION (.1), PREPARED ORDER RE SAME (.1), DISCUSSION WITH ATB RE SAME (.1), REVISED SAME (.1), REVIEW OF BLACKBAUD FENXT AGREEMENTS (.2).	1.20
11/13/24	ATB	ATTEND TO REJECTION ORDER AND CALL RE DETAILS TO SAME. (.3) ATTEND TO INSURANCE ISSUES (.6) GENERAL CLAIMS REVIEW AND RESEARCH ISSUES RE PRIORITY CLAIMS (1.3)	2.20
11/13/24	MDG	FINALIZED AND FILED CERTIFICATE OF NO OBJECTION RE SECOND OMNIBUS REJECTION MOTION (.1) DISCUSSIONS WITH ATB RE SECOND OMNIBUS REJECTION ORDER (.1), REVISIONS TO SAME (.1), UPLOADED ORDER (.1).	.40
11/14/24	ATB	RESEARCH PIIC CLAIM AND DRAFT SUMMARY RESPONSE RE SAME (1.4) MULTIPLE CALLS W/J.PINCUS (.5)	1.90
11/15/24	ATB	CALL W/J.PINCUS RE STATUS AND NEXT STEPS (.6) CONTINUE REVIEW OF ADMIN/PRIORITY CLAIMS (1.8)	2.40
11/18/24	ATB	COMMENT AND REVIEW CONS, PROPOSE ORDERS, AND CORRESPONDENCE RE SAME (.9) ATTEND TO RECORDS ISSUES (.8) FOLLOW UP RE INSURANCE INQUIRY AND CONTINUE RESEARCH CLAIM (.7) WORK ON CVA ISSUES (1.3)	3.70

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 3
FILE NUMBER: 16040-0006
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11/18/24 MDG DRAFTED CERTIFICATE OF NO OBJECTION FOR SECOND 1.10
EXCLUSIVITY MOTION (.1), EMAIL TO ATB RE SAME
(.1), FINALIZED AND FILED SAME (.1), REVISED
ORDER RE SAME (.1), FINALIZED AND UPLOADED SAME
(.1), EMAIL TO CHAMBERS RE ADJOURNMENT OF 11/20
HEARING (.1), DRAFTED NOTICE OF ADJOURNMENT
(.1), FINALIZED AND FILED SAME (.1), EMAIL TO
CHAMBERS RE SAME (.1), REVIEWED FILE RE
ARS/HOME DEPOT CORRESPONDENCE (.1), EMAIL TO JP
RE SAME (.1).

11/19/24 ATB WEEKLY STATUS ZOOM (.6) FOLLOW UP RE PII CLAIM. 5.30
(.7) CALL W/J.DEKOKER RE SAME (.8) FOLLOW UP
REVIEW OF INDIVIDUAL CLAIMANTS POCS RE SAME
(1.6) FOLLOW UP CALL TO DEKOKER (.2) UPDATE
CALL TO J.PINCUS (.4) REVIEW REJECTION ORDER
(.4) CIRCULATE SAME TO JP (.2) CORRESPONDENCE
RE STATE COURT ACTIONS (.4)

11/19/24 MDG CALL WITH JP AND ATB RE CASE AND OPEN ITEMS .90
(.6), REVIEW OF SECOND OMNIBUS REJECTION ORDER
(.1), REVIEW OF DRAFT CRUM RESPONSE (.1),
DISCUSSION WITH ATB RE SAME (.1).

11/20/24 ATB DRAFT RESPONSE TO C&M EMAIL. (.4) ATTEND TO 2.90
ISSUES RE STATE COURT MATTERS AND REVIEW FILE
RE SAME (.5) REVIEW CVA CLAIM ISSUES AND
POTENTIAL RESOLUTIONS RE SAME (1.3) CALL W/J.P.
RE OPEN ITEMS (.4) FOLLOW UP RE NOTICE ISSUES
ON REJECTION (.3)

11/20/24 MDG EMAIL TO EPIQ RE SERVICE (.1), EMAIL TO JP RE .50
SAME (.1), DRAFTED CERTIFICATES OF NO OBJECTION
FOR TWO STIPULATIONS ON FOR PRESENTMENT ON
11/22 (.2), EMAIL TO ATB RE SAME (.1).

11/21/24 ATB CONTINUED REVIEW AND ANALYSES OF INSURANCE 1.60
RELATED CLAIMS (.7) WORK ON CVA ISSUES (.9)

11/22/24 ATB REVIEW AND UPDATE MATERIALS FOR PRESENTMENT 1.30
(.6) CORRESPONDENCE RE SAME (.3) MULTIPLE CALLS
W/J.PINCUS (.4)

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 4
FILE NUMBER: 16040-0006
INVOICE NO.: 426923

11/22/24 MDG	EMAIL TO ATB RE MOTIONS ON PRESENTMENT FOR 11/22 (.1), FINALIZED AND FILED CERTIFICATES OF NO OBJECTION AND UPLOADED ORDERS FOR SAME (.2), EMAIL TO CHAMBERS RE SAME (.1), CALL WITH P. WHARWOOD RE CASE STATUS (.1).	.50
11/25/24 ATB	ATTEND TO IT ISSUES FOR RECORDS TRANSFER/DOWNLOADS (.7) CONTINUE WORKING ON CLAIMS (2.1) CORRESPONDENCE RE REJECTION ISSUES/TIMING AND RELATED MATTERS (.3)	3.10
11/26/24 ATB	RESEARCH IRS LETTER RE COLLABORATIVE (.9) FOLLOW UP CALL RE SAME (.5) CALL W/J.PINCUS RE STATUS AND 305 (.8) RESEARCH CLAIMS OF NYS (1.3)	3.50
	LESS 10% DISCOUNT	(2590.35)

TOTAL FEES \$25,903.50

ADJUSTED TOTAL FEES \$23,313.15

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	35.10	20533.50
Michael D. Goldberg	391.50	7.10	2779.65
TOTALS		42.20	23313.15

TOTAL BILL \$23,313.15

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 426924

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$2,493.00
LESS DISCOUNT	\$249.30
ADJUSTED TOTAL FEES	\$2,243.70
TOTAL BILL	\$2,243.70

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DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
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NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 426924

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/11/24	ATB	REVIEW MOR AND FOLLOW UP RE BUDGET AND RELATED ITEMS. (.6)	.60
11/11/24	MDG	REVIEW OF PRIOR MOR (.1), EMAIL TO B. FEASER RE MOR INQUIRY (.1).	.20
11/15/24	ATB	CALL W/BOARD CHAIR RE STATUS UPDATE (.7) FOLLOW UP EMAIL RE DB ORDER AND EXECUTION OF PAPERS (.4)	1.10
11/20/24	ATB	ADDITIONAL REVIEW OF MOR AND RELATED MATERIALS (.5) WORK ON PROJECTIONS AND WATERFALL (.8) FOLLOW UP RE MOR (.3)	1.60
11/20/24	MDG	REVIEW OF OCTOBER MOR AND ATTACHMENTS (.2), EMAIL TO ATB RE SAME (.1), EMAIL TO JP RE SAME (.1), FINALIZED AND FILED SAME (.1), FOLLOW UP EMAIL TO JP RE SAME (.1).	.60
		LESS 10% DISCOUNT	(249.30)

TOTAL FEES \$2,493.00

ADJUSTED TOTAL FEES \$2,243.70

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0009
INVOICE NO.: 426924

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	585.00	3.30	1930.50
Michael D. Goldberg	391.50	.80	313.20
TOTALS		4.10	2243.70

TOTAL BILL \$2,243.70

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 426925

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$1,281.00
LESS DISCOUNT	\$128.10
ADJUSTED TOTAL FEES	\$1,152.90
TOTAL BILL	\$1,152.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 426925

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/05/24	ATB REVIEW APPS.	.40
11/05/24	MDG DISCUSSIONS/EMAILS WITH ATB RE SECOND INTERIM FEE APPLICATIONS (.3), REVISIONS TO SAME (.1), DRAFTED NOTICES FOR SAME (.1), FINALIZED AND FILED SAME (.2), EMAIL RE SERVICE OF SAME (.2)	.90
11/06/24	MDG EMAILS WITH JP RE INTERIM FEE TIMELINES (.1).	.10
11/20/24	ATB REVIEW INVOICES AND PREP FOR FEE STATEMENT. (.3) REVIEW FEE STATEMENT FOR FILING (.2)	.50
11/20/24	MDG REVIEW OF OCTOBER INVOICES (.2), DRAFTED EIGHTH FEE STATEMENT (.1), EMAIL TO ATB RE SAME (.1), FINALIZED AND SERVED SAME ON REQUIRED PARTIES (.2).	.60
	LESS 10% DISCOUNT	(128.10)

TOTAL FEES \$1,281.00

ADJUSTED TOTAL FEES \$1,152.90

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	.90	526.50
Michael D. Goldberg	391.50	1.60	626.40
TOTALS		2.50	1152.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0011
INVOICE NO.: 426925

TOTAL BILL \$1,152.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION LITIGATION

CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 426926

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$1,410.00

LESS DISCOUNT \$141.00

ADJUSTED TOTAL FEES \$1,269.00

TOTAL BILL \$1,269.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION

CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 426926

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/01/24	ATB ATTEND TO STIP RE LIFT STAY (.3)	.30
11/01/24	MDG DISCUSSION WITH ATB RE WILLIAMS STIP (.1), EMAILS WITH PLAINTIFF'S COUNSEL RE SAME (.1), DRAFTED NOTICE FOR SAME (.1), FINALIZED AND FILED SAME (.1).	.40
11/13/24	MDG EMAIL TO CVA COUNSEL RE INQUIRY (.1).	.10
11/19/24	MDG REVIEW OF MILLING BACKGROUND AND FILE RE SUGGESTIONS OF BANKRUPTCY (.1), EMAILS WITH R. GREENBERG RE SAME (.1), EMAILS WITH P. COLEMAN RE STIPULATION STATUS (.1), DISCUSSION WITH ATB RE EMPLOYMENT ACTIONS (.2).	.50
11/21/24	ATB REVIEW DC FILINGS AND FOLLOW UP RE SAME (.8)	.80
11/22/24	ATB REVIEW DC ORDER. CIRCULATE COPY OF SAME RE CASE CLOSURE.	.40
	LESS 10% DISCOUNT	(141.00)

TOTAL FEES \$1,410.00

ADJUSTED TOTAL FEES \$1,269.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0012
INVOICE NO.: 426926

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEEs
Adam T. Berkowitz	585.00	1.50	877.50
Michael D. Goldberg	391.50	1.00	391.50
TOTALS		2.50	1269.00

TOTAL BILL \$1,269.00

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111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS

CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 426927

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$14,474.50

LESS DISCOUNT \$1,447.45

ADJUSTED TOTAL FEES \$13,027.05

TOTAL BILL \$13,027.05

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
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DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 426927

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/01/24	ATB	CORRESPONDENCE W/PRINCIPAL. (.4) MULTIPLE CORRESPONDENCE AND CALLS W/H.ASHNER. (.5) EDIT AND REVISE DRAFT LETTERS (.5) FOLLOW UP W/J.PINCUS (.4) REVIEW DRAFT PLAN AMENDMENT (.4)	2.20
11/06/24	ATB	CALL W/H.ASHNER RE BEN. IND. PURCHASE AND RELATED ISSUES (.4) FOLLOW UP EMAILS RE SAME (.3)	.70
11/07/24	ATB	CORRESPONDENCE RE FILING PLAN AMENDMENTS (.2) CALL W/J.P. RE SAME (.3)	.50
11/11/24	ATB	ATTEND TO PBGC AND PLAN ISSUES. (.4) FOLLOW UP RE SAME. (.2) REVIEW ISSUES RE TERMINATION OF DC AND 403(B) PLANS (1.3) FOLLOW UP RE BIF ISSUES RE PRINCIPAL (.8)	2.70
11/12/24	ATB	REVIEW ENTERED ORDER ON PBGC STIP AND RESEARCH RE IMPLEMENTATION OF SAME (1.6) CALLS W/H.ASHNER RE PBGC ISSUES (2.4) FOLLOW UP RE BIF ISSUES (.5) CALL W/JP RE SAME (.3) CORRESPONDENCE W/PBGC RE PLAN AMENDMENTS (.4) CALLS W/MG AND REVIEW OF RESEARCH COMPLETED BY MG (.7) EDIT AND REVISE EMAIL TO PRINCIPAL (.4) EDIT AND REVISE EMAIL TO PBGC (.6)	6.90
11/12/24	MDG	REVIEW OF PBGC STIPULATION ORDER (.1), EMAILS WITH ATB RE SAME (.1), REVIEW OF FRCP AND FRBP RE SAME (.2), DISCUSSION WITH ATB RE SAME (.2), DISCUSSION WITH ATB RE PRINCIPAL AGREEMENTS (.1).	.70

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0014
INVOICE NO.: 426927

11/13/24	ATB	MULTIPLE CALLS W/H.ASHNER RE PBGC AND BIF ISSUES. (.9) FOLLOW UP RE SAME (.5) ATTEND TO CORRESPONDENCE W/PBGC. (.4) CALLS W/JP RE SAME (.6) REVIEW UPDATED PURCHASE REQUEST FROM PRINCIPAL (.7) REVIEW UNDERLYING CONTRACT DOCUMENTATION (1.5)	4.60
11/15/24	ATB	REVIEW ACTUARY RESPONSE (.5) FOLLOW UP CORRESPONDENCE RE SAME (.4)	.90
11/18/24	ATB	CORRESPONDENCE RE PBGC STIP AND EXECUTION OF AGREEMENT (.4) FOLLOW UP REVIEW OF ACTUARY RESPONSE AND POTENTIAL RESPONSES RE SAME (.8) MULTIPLE CORRESPONDENCE RE TRUSTEESHIP AGREEMENT. (.9)	2.10
11/20/24	ATB	ZOOM W/JP AND H.ASHNER RE NEEDED INFO FROM ACTUARY AND OPEN DB PENSION ISSUES (.5) FOLLOW UP RE SAME (.7)	1.20
		LESS 10% DISCOUNT	(1447.45)

TOTAL FEES \$14,474.50

ADJUSTED TOTAL FEES \$13,027.05

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	21.80	12753.00
Michael D. Goldberg	391.50	.70	274.05
TOTALS		22.50	13027.05

TOTAL BILL \$13,027.05

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE

CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 426928

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$17,292.50

LESS DISCOUNT \$1,729.25

ADJUSTED TOTAL FEES \$15,563.25

TOTAL BILL \$15,563.25

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

DECEMBER 20, 2024

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 426928

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2024

11/01/24	ATB	CALL W/WACHTEL RE POTENTIAL PURCHASE OF 305 (.8) FOLLOW UP RE SAME (.6) FOLLOW UP W/J.PIINCUS (.3)	1.70
11/06/24	ATB	CALL W/OPWDD (.6) FOLLOW UP EMAILS W/RUBEN RE SAME (.2) ATTEND TO RELATED ISSUES FOR SALE (.5)	1.30
11/07/24	ATB	CALL RE UNIVERSITY CONTRACT (.3) COMMENT AND REVIEW CONTRACT (.7) FOLLOW UP W/J.PINCUS RE REMAINING COMMENTS AND ISSUES (.3) CALL W/JP AND DR RE SAME (.6)	1.90
11/14/24	ATB	REVIEW REVISED CONTRACT RE UNIVERSITY AND COMMENTS RE SAME (.8) FOLLOW UP CALLS RE REMAINING ISSUES (.5) DRAFT MOTION RE SAME (1.1)	2.40
11/15/24	ATB	REVIEW DOCUMENTS RE UNIVERSITY AND EMAILS RE SAME (.4) WORK ON MOTION (1.4) CALLS W/BROKERS RE 305 (.8) STRATEGY CALL RE SAME (.6)	3.20
11/18/24	ATB	WORK ON MOTION. (1.2) FOLLOW UP W/RG (.5) CALL W/OPWDD (.7)	2.40
11/19/24	ATB	CORRESPONDENCE W/OPWDD (.6) DRAFT EDIT AND REVISE MOTION (1.1)	1.70
11/21/24	ATB	DRAFT EDIT AND REVISE SALE MOTION AND RESEARCH ISSUES/PRECEDENT RE SAME (3.1)	3.10

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Dec 20, 2024 PAGE 2
FILE NUMBER: 16040-0016
INVOICE NO.: 426928

11/22/24	ATB FINALIZE SALE MOTION - INCLUDING CORRESPONDENCE W/MG AND J.P. AND REVISED DRAFTS RE SAME (2.8) ADDITIONAL RESEARCH RE PROVISIONS OF SAME (.6)	3.40
11/22/24	MDG REVIEW OF UNIVERSITY MOTION AND REVISIONS TO SAME (.4), DRAFTED NOTICE OF HEARING RE SAME (.1), EMAIL TO EPIQ RE SAME (.1), EMAILS WITH ATB RE SAME (.1), REVIEW OF CASE MANAGEMENT PROCEDURES AND BANKRUPTCY RULES RE SAME (.1), CALLS WITH ATB RE SAME (.2), REVIEWED SAME (.3), FINALIZED AND FILED SAME (.1), EMAIL TO EPIQ RE SERVICE (.1).	1.50
11/26/24	ATB CONTINUE WORKING ON 305 OPTIONS. (.7) CORRESPONDENCE W/RG RE UNIVERSITY (.3) REVIEW POTENTIAL SOLUTIONS RE MORRIS (.6) CORRESPONDENCE W/OPWDD (.3)	1.90
11/27/24	ATB CONTINUE TO WORK ON MORRIS ISSUES/SOLUTIONS (1.1) REVIEW STRATEGIES FOR 305 (.8) CALL W/S.C. COUNSEL (.4) FOLLOW UP W/JP RE SAME (.3)	2.60
	LESS 10% DISCOUNT	(1729.25)

TOTAL FEES \$17,292.50

ADJUSTED TOTAL FEES \$15,563.25

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	25.60	14976.00
Michael D. Goldberg	391.50	1.50	587.25
TOTALS		27.10	15563.25

TOTAL BILL \$15,563.25

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 427744

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$34,964.00
LESS DISCOUNT	\$3,496.40
ADJUSTED TOTAL FEES	\$31,467.60
TOTAL BILL	\$31,467.60

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 427744

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/02/24	ATB	CONF. RE STATUS W/MG. (.2), DISCUSSION RE SERVICE ISSUES AND FOLLOW UP RE SAME (.4) REVIEW OPEN MATTERS (.4) RESEARCH RE PRIORITY ISSUES (.8) FOLLOW UP RE CLAIMS REGISTER AND REVIEW UPDATES RE SAME (.4)	2.20
12/02/24	MDG	DISCUSSION WITH ATB RE CASE STATUS AND OPEN MATTERS (.2), REVIEW OF FILED AOSS (.1), EMAIL TO EPIQ RE SAME (.1), REVIEW OF REVISED AOS (.1), DISCUSSION WITH ATB RE SAME (.1).	.60
12/03/24	ATB	ATTEND TO INSURANCE ISSUES (.8) CALLS RE COLLABORATIVE AND ISSUES RE TRANSITION OF SAME (1.3) ATTEND TO DOL (.5)	2.60
12/03/24	MDG	EMAIL TO ATB RE OUTSTANDING ORDERS (.1), EMAIL TO CHAMBERS RE SAME (.1).	.20
12/04/24	ATB	STATUS ZOOM W/JP AND MG (1.2) FOLLOW UP RE COLLECTIVE (.4) REVIEW DOCUMENTS RE C.C. (1.1) DISCUSS MATTERS FOR UPCOMING HEARING (.2) FOLLOW UP RE SAME (.3) CALL W/JP RE STATUS AND OPEN MATTERS (.3)	3.50
12/04/24	MDG	CALL WITH ATB AND JP RE CASE STATUS AND PENDING MATTERS (1.2), REVIEW OF CHILD COLLABORATIVE DOCUMENTS (.2), REVIEW OF IRON MOUNTAIN AGREEMENT RE RECORDS COSTS (.3), EMAIL TO ATB RE SAME (.1), DISCUSSION WITH ATB RE 12/18 HEARING (.1).	1.90

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111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 2
FILE NUMBER: 16040-0006
INVOICE NO.: 427744

12/05/24	ATB REVIEW ANALYSIS RE DOCUMENT RETRIEVAL AND CONTRACTUAL OBLIGATIONS (.3) FOLLOW UP RE DOCUMENT ISSUES (.7) CONTINUE WORKING ON CCF ANALYSIS (1.3)	2.30
12/05/24	MDG DISCUSSION WITH ATB RE IRON MOUNTAIN (.1), REVIEW OF ADMIN, PRIORITY, AND SECURED CLAIMS LIST FROM JP (.2).	.30
12/06/24	ATB CALL W/J.PINCUS RE STATUS AND OPEN MATTERS (1.1)	1.10
12/09/24	ATB REVIEW AND ANALYSIS OF CASES RE DOL ISSUES (.2.8) FOLLOW UP RE SAME (.3) ATTEND TO MS CLOSEOUT (.5)	3.60
12/09/24	MDG REVIEW OF FILE RE DOL UNEMPLOYMENT CLAIMS (.2), EMAIL TO ATB RE SAME (.1).	.30
12/10/24	ATB ZOOM W/JP AND MG (1.2) REVIEW M.S. ORDER AND FOLLOW UP RE SAME (.5) CALL RE M.S. (.3) CORRESPONDENCE W/M.S. COUNSEL RE EFFECTUATING OFFSET. (.4) CALL RE UNCLAIMED FUNDS (.4) REVIEW CORRESPONDENCE FROM JP RE PRINCIPAL MEETING AND CLOSEOUT OF 403(B) AND DC. (.5)	3.30
12/10/24	MDG EMAIL TO ATB RE PENDING ORDERS (.1), EMAIL TO CHAMBERS RE SAME (.1), EMAIL TO COUNSEL TO MORGAN STANLEY RE SAME (.1), REVIEW OF MORGAN STANLEY STIPULATION ORDER (.1), FOLLOW UP EMAILS WITH COUNSEL TO MORGAN STANLEY RE SAME (.1).	.50
12/11/24	ATB ZOOM W/J.PINCUS RE CLOSE OUT OF RETIREMENTS PLANS (1.1) FOLLOW UP RE SAME (.3) FOLLOW UP CALLS W/J.PINCUS RE STATUS (.4) CALLS W/J.PINCUS TO CONFIRM AND ARRANGE M.S. CLOSEOUT AMOUNTS, OFFSET PROCEDURES AND FOLLOW UP RE SAME (1.6)	3.40
12/11/24	MDG CALL WITH JP AND ATB RE CASE STATUS AND PENDING MATTERS (1.2).	1.20

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
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(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 3
FILE NUMBER: 16040-0006
INVOICE NO.: 427744

12/12/24	ATB	ZOOM RE 403(B) AND DC PLANS (1.1) FOLLOW UP RE SAME (.6) ATTEND TO RR ISSUES. (.4) FOLLOW UP RE IMA STATUS (.3) CORRESPONDENCE W/TASHMAN AND FOLLOW UP TO CONFIRM OFFSET (1.3)	3.70
12/12/24	MDG	HEARING PREP FOR 12/18 HEARING (.5), EMAIL TO ATB RE SAME (.1).	.60
12/13/24	ATB	COMMENT AND REVIEW RECORDS RETENTION SPEC. (.5) FOLLOW UP ON DOL ISSUES (.4) REVIEW A/S/P CLAIMS (.7) ATTEND TO INSURANCE ISSUES (.6)	2.20
12/16/24	ATB	COMMENT AND REVIEW HEARING AGENDA. (.4) FOLLOW UP RE OPEN MATTERS (.3) PREP FOR HEARING (.5) CALLS W/JP RE SAME (.6) REVIEW COURTROOM RULES (.3)	2.10
12/16/24	MDG	HEARING PREP FOR 12/18 HEARING (.1), EMAILS WITH ATB AND JP RE SAME (.2), FINALIZED AND FILED HEARING AGENDA FOR 12/18 HEARING (.1).	.40
12/17/24	ATB	ZOOM W/JP AND MG RE STATUS AND OPEN ITEMS (.7) FOLLOW UP W/JP (.6) FOLLOW UP DOL ISSUES (.5) ATTEND TO REVIEW OF CLAIM ISSUES (.7) PREP FOR HEARING (.9)	3.40
12/17/24	MDG	HEARING PREP FOR 12/18 (.1), CALL WITH JP AND ATB RE CASE STATUS AND OPEN MATTERS (.7), DISCUSSION WITH ATB RE 12/18 HEARING (.1).	.90
12/18/24	ATB	PREP FOR HEARING (.7) ATTEND HEARING (2.8) FOLLOW UP RE SAME (.6)	4.10
12/18/24	MDG	DISCUSSION WITH ATB RE HEARING (.1), PREPARED ORDERS FOR PENDING MOTIONS (.2), DISCUSSION WITH ATB RE HEARING (.1), UPLOADED ORDERS FOR ENTRY (.1).	.50
12/19/24	ATB	STATUS EMAIL TO J.PINCUS (.4) FOLLOW UP RE SAME (.8) ATTEND TO ISSUES RE RECORDS, REAL ESTATE AND FOLLOW UP RE CCF (.6) ATTEND TO CLAIMS REVIEW (.8) CORRESPONDENCE W/RG RE STATUS (.3)	2.90

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 4
FILE NUMBER: 16040-0006
INVOICE NO.: 427744

12/20/24	ATB	CALL W/J.PINCUS RE STATUS, HEARING ISSUES, PBGC CLOSEOUT ISSUES AND NEXT STEPS (.7) ATTEND TO RECORDS ISSUES (.6) REVIEW POC RE SAME (.5) FOLLOW UP RE IMA (.3) FOLLOW UP RE MYC (.2) REVIEW DC/403 LETTERS (.6) FOLLOW UP DOL ISSUES (.5) CALL TO RG RE STATUS (.5)	3.90
12/20/24	MDG	REVIEW OF INS STATEMENTS (.1).	.10
12/26/24	MDG	CALL WITH H. ASHNER RE RETENTION ORDER REQUIREMENTS (.1), DRAFTED NOTICE OF RATE CHANGE (.2), EMAIL TO ATB RE SAME (.1).	.40
12/27/24	MDG	REVIEW OF ORDERS ENTERED (.1), CALL WITH H. ASHNER RE NOTICE OF RATE CHANGE (.2), EMAIL TO H. ASHNER RE SAME (.1), EMAILS WITH EPIQ RE ORDERS (.1).	.50
12/30/24	MDG	REVIEW OF INS STATEMENTS FROM JP (.1).	.10
12/31/24	ATB	CALL W/J.PINCUS RE STATUS (.6) FOLLOW UP RE SCHEDULING AND RELATED ITEMS (.3) REVIEW OPEN ITEMS AND PREPARE SCHEDULE RE NEXT STEPS (.6) REVIEW ISSUES RE SAME (.9) RESEARCH RE BANKING ISSUES (.8)	3.20
12/31/24	MDG	RESEARCH RE ACCOUNT (.8), EMAIL TO ATB RE SAME (.1).	.90
		LESS 10% DISCOUNT	(3496.40)

TOTAL FEES \$34,964.00

ADJUSTED TOTAL FEES \$31,467.60

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021(516) 393-2200
FAX (516) 466-5964SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 5
FILE NUMBER: 16040-0006
INVOICE NO.: 427744

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	585.00	47.50	27787.50
Michael D. Goldberg	391.50	9.40	3680.10
TOTALS		56.90	31467.60

TOTAL BILL \$31,467.60

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CLAIMS PROCESSING
CLIENT/MATTER NO. 16040-0007/515

INVOICE NO. 427745

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$2,015.50
LESS DISCOUNT	\$201.55
ADJUSTED TOTAL FEES	\$1,813.95
TOTAL BILL	\$1,813.95

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CLAIMS PROCESSING
CLIENT/MATTER NO. 16040-0007/515

INVOICE NO. 427745

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/02/24	MDG DISCUSSION WITH ATB RE CLAIMS (.1), EMAIL TO EPIQ RE CLAIMS REGISTER (.1), EMAIL TO ATB RE SAME (.1).	.30
12/05/24	ATB REVIEW JP CORRESPONDENCE AND CLAIMS ANALYSIS AND WORK ON REVIEW OF A/S/P CLAIMS (2.7) CORRESPONDENCE W/EPIQ RE SAME (.2)	2.90
	LESS 10% DISCOUNT	(201.55)

TOTAL FEES \$2,015.50

ADJUSTED TOTAL FEES \$1,813.95

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	2.90	1696.50
Michael D. Goldberg	391.50	.30	117.45
TOTALS		3.20	1813.95

TOTAL BILL \$1,813.95

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 427746

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$1,280.00
LESS DISCOUNT	\$128.00
ADJUSTED TOTAL FEES	\$1,152.00
TOTAL BILL	\$1,152.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 427746

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/16/24 MDG EMAIL TO B. FEASER RE NOVEMBER MOR (.1).	.10
12/18/24 MDG REVIEW OF INFORMATION FROM B. FEASER AND EMAIL TO B. FEASER RE SAME (.2).	.20
12/20/24 ATB ATTEND TO ISSUES RE MOR AND FOLLOW UP RE SAME (1.3)	1.30
12/20/24 MDG REVIEW OF NOVEMBER MOR AND ATTACHMENTS (.2), EMAILS WITH B. FEASER AND JP RE SAME (.1), EMAILS WITH ATB RE SAME (.2), FINALIZED AND FILED SAME (.2).	.70
LESS 10% DISCOUNT	(128.00)

TOTAL FEES \$1,280.00

ADJUSTED TOTAL FEES \$1,152.00

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	1.30	760.50
Michael D. Goldberg	391.50	1.00	391.50
TOTALS		2.30	1152.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
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GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 2
FILE NUMBER: 16040-0009
INVOICE NO.: 427746

TOTAL BILL \$1,152.00

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 427747

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$738.00
LESS DISCOUNT	\$73.80
ADJUSTED TOTAL FEES	\$664.20
TOTAL BILL	\$664.20

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION FEE APPLICATIONS
CLIENT/MATTER NO. 16040-0011/515

INVOICE NO. 427747

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/10/24 MDG EMAIL TO JP RE FEE STATEMENT INQUIRY (.1).	.10
12/20/24 ATB PREP AND REVIEW FEE STATEMENT (.6)	.60
12/20/24 MDG REVIEW OF NOVEMBER INVOICES AND DRAFTED NINTH MONTHLY FEE STATEMENT (.4), EMAILS WITH ATB RE SAME (.2), CIRCULATED SAME TO NOTICE PARTIES (.1).	.70
LESS 10% DISCOUNT	(73.80)

TOTAL FEES	\$738.00
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ADJUSTED TOTAL FEES	\$664.20
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-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	.60	351.00
Michael D. Goldberg	391.50	.80	313.20
TOTALS		1.40	664.20

TOTAL BILL	\$664.20
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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION
CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 427748

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$1,171.00
LESS DISCOUNT	\$117.10
ADJUSTED TOTAL FEES	\$1,053.90
TOTAL BILL	\$1,053.90

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION
CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 427748

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/06/24	MDG EMAILS WITH P. COLEMAN RE STIPULATION (.1).	.10
12/10/24	MDG REVIEW OF SO ORDERED WILLIAMS STIPULATION (.1), EMAIL TO PLAINTIFF'S COUNSEL RE SAME (.1).	.20
12/16/24	ATB REVIEW CVA CASE UPDATES, FOLLOW UP AND REVIEW AND SUPPLEMENTAL REPORTS (1.4)	1.40
12/30/24	MDG REVIEW OF ANDRE ORDER TO SHOW CAUSE (.1), REVIEW OF FILE RE SAME (.1), EMAIL TO ATB RE SAME (.1).	.30
	LESS 10% DISCOUNT	(117.10)

TOTAL FEES \$1,171.00

ADJUSTED TOTAL FEES \$1,053.90

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	1.40	819.00
Michael D. Goldberg	391.50	.60	234.90
TOTALS		2.00	1053.90

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 2
FILE NUMBER: 16040-0012
INVOICE NO.: 427748

TOTAL BILL \$1,053.90

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ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 427749

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$1,495.00
LESS DISCOUNT	\$149.50
ADJUSTED TOTAL FEES	\$1,345.50
TOTAL BILL	\$1,345.50

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 427749

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/03/24	ATB	ATTEND TO ADMINISTRATIVE ISSUES FOR CLOSEOUT AND TURNOVER (.6)	.60
12/04/24	ATB	CORRESPONDENCE RE PLAN TRANSITION (.2) FOLLOW UP RE SAME (.2)	.40
12/05/24	ATB	CORRESPONDENCE RE TRUSTEESHIP AGREEMENT. (.2) FOLLOW UP RE SAME (.2)	.40
12/06/24	ATB	ATTEND TO TRANSITION ISSUES AND CORRESPONDENCE RE SAME (.9)	.90
		LESS 10% DISCOUNT	(149.50)

TOTAL FEES \$1,495.00

ADJUSTED TOTAL FEES \$1,345.50

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	585.00	2.30	1345.50
TOTALS		2.30	1345.50

TOTAL BILL \$1,345.50

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 427750

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

PAYMENT DUE UPON RECEIPT

TOTAL FEES	\$4,550.00
LESS DISCOUNT	\$455.00
ADJUSTED TOTAL FEES	\$4,095.00
TOTAL DISBURSEMENTS	\$199.00
TOTAL BILL	\$4,294.00

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JANUARY 23, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 427750

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2024

12/02/24	ATB	CORRESPONDENCE W/OPWDD RE UNIVERSITY, HEARING AND OPEN ISSUES (.6)	.60
12/03/24	ATB	STATUS UPDATE TO D.RUBEN. (.3) CORRESPONDENCE RE 305 (.4) FOLLOW UP RE SAME (.2) ATTEND TO STATUS ISSUES FOR UNIVERSITY (.3)	1.20
12/04/24	ATB	CORRESPONDENCE W/D.RUBEN RE 305. (.3) FOLLOW UP RE BROKER ARRANGEMENTS (.4) REVIEW CORRESPONDENCE RE UNIVERSITY (.3) FOLLOW UP RE SAME (.5)	1.50
12/12/24	ATB	CORRESPONDENCE W/OPWDD RE STATUS, NEXT STEPS AND OPEN ITEMS (.5) FOLLOW UP RE SAME W/RG COUNSEL. (.2)	.70
12/17/24	ATB	MULTIPLE CALLS RE 304 AND NEXT STEPS (1.7)	1.70
12/18/24	ATB	RESEARCH RE POTENTIAL ALTERNATIVES RE 304 (1.3)	1.30
		LESS 10% DISCOUNT	(455.00)

TOTAL FEES \$4,550.00

ADJUSTED TOTAL FEES \$4,095.00

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Jan 23, 2025 PAGE 2
 FILE NUMBER: 16040-0016
 INVOICE NO.: 427750

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	585.00	7.00	4095.00
TOTALS		7.00	4095.00

DISBURSEMENTS

FILING AND MISC. FEES

11/22/24 FILING AND MISC. FEES - - VENDOR: AMERICAN 199.00
 EXPRESS - FILING FEE IN SHELTERING ARMS

SUBTOTAL: 199.00

TOTAL DISBURSEMENTS \$199.00

TOTAL BILL \$4,294.00

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ATTORNEYS AT LAW
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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 428518

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$22,010.00

LESS DISCOUNT \$2,201.00

ADJUSTED TOTAL FEES \$19,809.00

TOTAL BILL \$19,809.00

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ATTORNEYS AT LAW
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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CASE ADMINISTRATION
CLIENT/MATTER NO. 16040-0006/515

INVOICE NO. 428518

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

01/03/25	ATB	REVIEW DOL ISSUES (.4) REVIEW PRIORITY CLAIMS (.7)	1.10
01/07/25	ATB	ZOOM W/J.P. AND M.G. RE STATUS (1) ATTEND TO CITI (.3) ATTEND TO RECORDS RETENTION (.4) FOLLOW UP RE COLLABORATIVE (.3) REVIEW SERVER ISSUES (.2) ATTEND TO PLAN TERMINATION ISSUES (.4)	2.60
01/07/25	MDG	CALL WITH ATB AND JP RE CASE AND PENDING MATTERS (.9).	.90
01/09/25	ATB	ZOOM W/JP RE RECORDS AND OPEN ISSUES (1.1) REVIEW OF SPEC AND FOLLOW UP RE SAME (.8)	1.90
01/10/25	MDG	EMAIL TO ATB RE R/I NOTICE (.1), FINALIZED AND FILED SAME (.1), EMAIL TO EPIQ RE SERVICE (.1).	.30
01/14/25	ATB	WEEKLY STATUS CALL (.5) FOLLOW UP RE SAME (.4) REVIEW TRAVELERS REQUEST AND RELATED MATERIALS (.4)	1.30
01/14/25	MDG	CALL WITH ATB AND JP RE CASE STATUS AND OPEN ITEMS (.5).	.50
01/15/25	ATB	CALL W/J.P. RE STATUS, INSURANCE, MOR AND OPEN ITEMS (1.1) REVIEW MS LINE OF CREDIT DOCUMENTS RE CLOSING (.5) CORRESPONDENCE RE G.S. ACCOUNTS (.4)	2.00

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GREAT NECK, NEW YORK 11021

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Feb 14, 2025 PAGE 2
FILE NUMBER: 16040-0006
INVOICE NO.: 428518

01/16/25	ATB CLAIMS REVIEW (1.3) FOLLOW UP RE RECORDS (.4)	2.50
	FOLLOW UP RE GS (.2) REVIEW INSURANCE REQUESTS (.6)	
01/21/25	ATB STATUS CALL (.4) FOLLOW UP RE CLAIMS REVIEW (.8) ATTEND TO GOLDMAN MATERIAL (.3) FOLLOW UP RE INSURANCE ISSUES (.4) FOLLOW UP DB CLOSEOUT (.3)	2.20
01/21/25	MDG CALL WITH ATB AND JP RE CASE STATUS AND OPEN ITEMS.	.40
01/22/25	ATB WORK ON GENERAL CASE ADMIN (1.9) FOLLOW UP CALLS RE SAME (.4)	2.30
01/27/25	ATB CONTINUE CLAIMS REVIEW. (1.4) RESEARCH RE SAME (.9) FOLLOW UP RE DB CLOSEOUT (.4) FOLLOW UP RE GS ISSUES (.2)	2.90
01/28/25	ATB COMMUNICATIONS RE STATUS. (.3) FOLLOW UP RE BROKER ISSUES AND CORRESPONDENCE RE SAME. (.3) CALL W/DEKOKER RE INSURANCE ISSUES (.4) FOLLOW UP RE GS (.2) RESEARCH RE CVA STRATEGY (1.6)	2.80
01/29/25	ATB STATUS CALL (.6) FOLLOW UP RE PLAN TERMINATIONS (1.1) REVIEW CLAIMS UPDATE (.6) REVIEW GS ISSUES (.5) FOLLOW UP RE RECORDS (.4)	3.20
01/29/25	MDG CALL WITH ATB AND JP RE CASE STATUS AND OPEN ITEMS (.6).	.60
01/30/25	ATB CALL W/J.PINCUS RE CLOSEOUT ISSUES (.6) REVIEW CLAIMS (1.7) RESEARCH RE PRIORITY ISSUES (.5) CALL RE RECORDS CUSTODIAN ISSUES (.6) FOLLOW UP W/POTENTIAL VENDORS RE SAME (.3)	3.70
01/31/25	ATB FOLLOW UP RE RECORDS RETENTION ISSUES (.6) CONTINUE CLAIMS REVIEW (1.1)	1.70
	LESS 10% DISCOUNT	(2201.00)

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111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Feb 14, 2025 PAGE 3
FILE NUMBER: 16040-0006
INVOICE NO.: 428518

TOTAL FEES \$22,010.00

ADJUSTED TOTAL FEES \$19,809.00

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	616.50	30.20	18618.30
Michael D. Goldberg	441.00	2.70	1190.70
TOTALS		32.90	19809.00

TOTAL BILL \$19,809.00

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE

CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 428519

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$969.50

LESS DISCOUNT \$96.95

ADJUSTED TOTAL FEES \$872.55

TOTAL BILL \$872.55

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION CORPORATE AND COMPLIANCE
CLIENT/MATTER NO. 16040-0009/515

INVOICE NO. 428519

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

01/14/25 MDG EMAILS WITH B. FEASER RE MOR AND REVIEW OF PAST MORS AND COURT ORDERS RE SAME (.2).	.20
01/17/25 MDG REVIEW OF MOR INFORMATION FROM B. FEASER AND EMAIL TO B. FEASER RE SAME (.2).	.20
01/21/25 ATB REVIEW MOR AND FOLLOW UP RE SAME (.7)	.70
01/21/25 MDG REVIEWED DRAFT MOR AND ATTACHMENTS (.2), EMAILS/CALLS WITH ATB RE SAME (.2), EMAILS WITH JP RE SAME (.1), FINALIZED AND FILED SAME (.1).	.60
LESS 10% DISCOUNT	(96.95)

TOTAL FEES \$969.50

ADJUSTED TOTAL FEES \$872.55

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	616.50	.70	431.55
Michael D. Goldberg	441.00	1.00	441.00
TOTALS		1.70	872.55

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Feb 14, 2025
FILE NUMBER: 16040-0009
INVOICE NO.: 428519

PAGE 2

TOTAL BILL \$872.55

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION LITIGATION

CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 428520

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$626.50

LESS DISCOUNT \$62.65

ADJUSTED TOTAL FEES \$563.85

TOTAL BILL \$563.85

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION LITIGATION
CLIENT/MATTER NO. 16040-0012/515

INVOICE NO. 428520

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

01/29/25 ATB REVIEW STATUS REPORTS (.7)	.70
01/29/25 MDG REVIEW OF STATE COURT LITIGATION REPORTS (.3).	.30
LESS 10% DISCOUNT	(62.65)

TOTAL FEES	\$626.50
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ADJUSTED TOTAL FEES	\$563.85
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-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	616.50	.70	431.55
Michael D. Goldberg	441.00	.30	132.30
TOTALS		1.00	563.85

TOTAL BILL	\$563.85
------------	----------

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 428521

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$4,121.00

LESS DISCOUNT \$412.10

ADJUSTED TOTAL FEES \$3,708.90

TOTAL BILL \$3,708.90

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION PENSION MATTERS
CLIENT/MATTER NO. 16040-0014/515

INVOICE NO. 428521

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

01/07/25	ATB REVIEW DC ISSUES AND RESEARCH RE SAME.	1.10
01/07/25	MDG REVIEW OF DC PLAN DOCUMENTS RE TREATMENT OF REMAINDER AMOUNTS (1.2).	1.20
01/08/25	MDG FURTHER REVIEW OF DC PLAN DOCUMENTS RE TREATMENT OF FUNDS (.4).	.40
01/09/25	MDG EMAIL TO ATB RE DC PLAN DOCUMENTS (.1).	.10
01/23/25	ATB REVIEW ISSUES RE PBGC CLOSEOUT. REVIEW DB/403 CLOSEOUT. FOLLOW UP RE SAME.	1.60
01/24/25	ATB CALL W/JP RE CLAIMS, RECORDS, RETIREMENT AND RELATED ISSUES FOR CLOSEOUT AND DOCUMENTATION RE SAME (.6) FOLLOW UP RESEARCH RE CLOSEOUT ISSUES. (1.5)	2.10
	LESS 10% DISCOUNT	(412.10)

TOTAL FEES \$4,121.00

ADJUSTED TOTAL FEES \$3,708.90

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SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Feb 14, 2025 PAGE 2
FILE NUMBER: 16040-0014
INVOICE NO.: 428521

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEES
Adam T. Berkowitz	616.50	4.80	2959.20
Michael D. Goldberg	441.00	1.70	749.70
TOTALS		6.50	3708.90

TOTAL BILL \$3,708.90

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.

ATTN: JUDY PINCUS

2 PARK AVENUE, 20TH FLOOR

NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE

CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 428522

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

PAYMENT DUE UPON RECEIPT

TOTAL FEES \$6,762.00

LESS DISCOUNT \$676.20

ADJUSTED TOTAL FEES \$6,085.80

TOTAL BILL \$6,085.80

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FEBRUARY 14, 2025

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, INC.
ATTN: JUDY PINCUS
2 PARK AVENUE, 20TH FLOOR
NEW YORK, NY 10016

RE: POST-PETITION REAL ESTATE
CLIENT/MATTER NO. 16040-0016/515

INVOICE NO. 428522

=====

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2025

01/06/25	MDG REVIEW OF ENTERED SALE ORDER (.1).	.10
01/07/25	ATB FOLLOW UP RE UNIVERSITY ISSUES (.7) WORK ON 305 (.4)	1.30
01/13/25	ATB REVIEW ISSUES RE UNIVERSITY (.6) FOLLOW UP W/OPWDD (.7)	1.30
01/14/25	ATB CORRESPONDENCE RE UNIVERSITY ISSUES (.4) REVIEW LEASE AND RELATED MATERIALS AND FOLLOW UP RE SAME (1.2) CALLS RE SAME (.5)	2.10
01/15/25	ATB ZOOM RE UNIVERSITY (.3) CALL W/RG COUNSEL (.7) FOLLOW UP W/J.P. (.5) CORRESPONDENCE TO R.E. COUNSEL RE SAME (.3)	1.80
01/23/25	ATB FOLLOW UP W/OPWDD RE UNIVERSITY. (.7) FOLLOW UP EMAILS RE SAME (.4)	1.10
01/27/25	ATB ATTEND TO BROKER ISSUES (.5) FOLLOW UP RE NEXT STEPS ON 305 MARKETING (.6) REVIEW DRAFT PAPERS (.7)	1.80
01/30/25	ATB FOLLOW UP RE BROKER RETENTION (.4)	.40
	LESS 10% DISCOUNT	(676.20)

TOTAL FEES \$6,762.00

ADJUSTED TOTAL FEES \$6,085.80

GARFUNKEL WILD, P.C.

ATTORNEYS AT LAW
111 GREAT NECK ROAD
GREAT NECK, NEW YORK 11021

(516) 393-2200
FAX (516) 466-5964

SHELTERING ARMS CHILDREN AND FAMILY SERVICES, IN Feb 14, 2025 PAGE 2
FILE NUMBER: 16040-0016
INVOICE NO.: 428522

-----TIME AND FEE SUMMARY-----			
-----TIMEKEEPER-----	RATE	HOURS	FEE
Adam T. Berkowitz	616.50	9.80	6041.70
Michael D. Goldberg	441.00	.10	44.10
TOTALS		9.90	6085.80

TOTAL BILL \$6,085.80

Exhibit D

Proposed Order

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

-----X
In re:

SHELTERING ARMS CHILDREN AND
FAMILY SERVICES, INC.

Chapter 11

Case No. 24-41037 (JMM)

Debtor.
-----X

**ORDER GRANTING THE THIRD INTERIM FEE APPLICATION OF GARFUNKEL
WILD, P.C. FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES AS GENERAL BANKRUPTCY COUNSEL FOR THE DEBTOR**

Upon the Application (the “**Application**”)¹ [ECF __] of Garfunkel Wild, P.C. (“**GW**”), as general bankruptcy counsel to Sheltering Arms Children and Family Services, Inc. (“**Sheltering Arms**” or the “**Debtor**”), as a debtor and debtor-in-possession in the above referenced chapter 11 case (the “**Chapter 11 Case**”), for entry of an order pursuant to section 330 of the Bankruptcy Code, Bankruptcy Rule 2016(a), and Local Rule 2016-1, for the interim allowance of compensation and reimbursement of expenses actually, necessarily, and reasonably incurred by GW in connection with this Chapter 11 Case for the period from September 1, 2024 through and including January 31, 2025 (the “**Compensation Period**”); as described more fully in the Application; and the Court having subject matter jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157(a) and 1334(b); and the Application being a core proceeding under 28 U.S.C. § 157(b)(2); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided with respect to the relief granted herein as set forth in the Application; and no other or further notice needing to be provided except as set forth herein; and the relief requested in the Application and granted herein being in the best interests of the Debtor, its estate, and its

¹ Capitalized terms used but not defined herein shall have the same meanings ascribed to them in the Application.

creditors; and upon the record of the hearing held by the Court on the Application on April 9, 2025 (the “**Hearing**”); and just cause having been established at the Hearing; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor;

NOW, THEREFORE, IT IS HEREBY:

ORDERED, that the Application is granted to the extent set forth herein; and it is further

ORDERED, that the fees and expenses requested by the Application are allowed on an interim basis in the amounts of \$260,463.60 for payment of compensation to GW and \$199.00 for reimbursement of expenses incurred by GW as general bankruptcy counsel to the Debtor during the Compensation Period; and it is further

ORDERED, that the Debtor is authorized and directed to pay GW’s approved fees and expenses for the Compensation Period less any amounts previously paid to GW for such fees and expenses pursuant to the terms of the Interim Compensation Order; and it is further

ORDERED, that the Debtor is authorized to take all necessary and appropriate actions to implement and effectuate the relief granted in this Order; and it is further

ORDERED, that the fourteen (14) day stay set forth in Bankruptcy Rule 6004 is hereby waived with respect to this Order and that the terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order; and it is further

ORDERED, that this Court shall retain jurisdiction over any matter or dispute arising from, or relating to, the interpretation or implementation of this Order.