

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.,	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

**NOTICE OF HEARING AND SECOND INTERIM APPLICATION FOR ALLOWANCE
OF FEES AND EXPENSES FOR ACCOUNTANT AND TAX ADVISOR
SEPTEMBER 1, 2017, THROUGH SEPTEMBER 30, 2017 (ERNST & YOUNG LLP)**

TO: The United States Trustee and other parties in interest specified in Local Rule 9013-3.

1. Ernst & Young LLP ("EY LLP") makes this Application for allowance of professional fees for services performed as accountant and tax advisor for the above-captioned debtors (the "Debtors") and gives notice of hearing herewith.

2. The Court will hold a hearing on this Application at **1:30 p.m. on Wednesday, November 15, 2017**, or as soon thereafter as Applicant may be heard, in **Courtroom 7 West, United States Courthouse, 300 South Fourth Street, Minneapolis, Minnesota.**

3. Any response to this Application must be filed and served not later than **Friday, November 10, 2017**, pursuant to the applicable Federal Rules of the Bankruptcy Procedure (the "Bankruptcy Rules") and the Local Rules. **UNLESS A RESPONSE OPPOSING THE APPLICATION IS TIMELY FILED, THE COURT MAY ALLOW THE APPLICATION WITHOUT A HEARING.**

4. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005, and Local Rule 1070-1. This Application is filed under Bankruptcy Rule 2016 and Local Rule 2016-1. This Application arises under 11 U.S.C. §§328(a), 330, and 331. EY LLP requests allowance of compensation for professional services rendered and for reimbursement of expenses. This is a core proceeding. The petitions commencing these bankruptcy cases were filed on March 10, 2017 (the “Filing Date”).

5. Local Rule 2002-1(b)(2) requires applications for compensation, to be served on the Debtors’ creditor matrix. However, Local Rule 9029-1 provides authority for the Court to suspend the requirements of a Local Rule for good cause. In this Court’s Order Allowing Fees and Expenses of Ernst & Young LLP [Docket No. 1315], the Court waived the service requirements of Local Rule 2002(b)(2) for all future applications for compensation. Consequently, this application has been served on the master service list parties set forth in Local Rule 9013-3(a)(2).

6. By order dated August 9, 2017, the Court authorized the Debtors to employ EY LLP as accountant and authorized EY LLP to submit fee applications on 30-day intervals from the date of employment nunc pro tunc. A copy of that Order is attached as **Exhibit A** [Docket No. 1092].

7. This is EY LLP’s second fee application for compensation. EY LLP received Court approval for the prior fee application:

<u>Fee Application</u> <u>Amount</u>	<u>Date of Order Approving</u> <u>Fee Application</u>	<u>Docket</u> <u>Number</u>
\$112,080.36	October 11, 2017	1315

8. EY LLP believes that the Debtors are current in payment of ordinary operating expenses and any allowed administrative expenses, that any quarterly fees have been or will be

paid as required to the United States Trustee, and that all monthly operating reports are being timely filed.

RELIEF REQUESTED

8. By this Application, EY LLP requests allowance of professional fees for services rendered during the chapter 11 case between September 1, 2017, through September 30, 2017, in the amount of **\$64,087.00** and reimbursement of expenses in the amount of **\$92.91** for a total of **\$64,179.91**.

9. The services rendered by EY LLP are detailed on the attached **Exhibit B**. Those services include the tasks specifically described below:

Bankruptcy Assistance & Audit Support: \$64,087.00

Services consist of meeting with Debtors regarding project status updates, sales and use tax audits, development wind down process, Colorado home rule tax provisions, state of Indiana; drafting petition, MN Letter of Appeal, billing, and document requests; protesting audit performed by state of Indiana; reviewing audit work papers; analyzing business, fixed assets for exceptions, occupation assessment, and billing; gathering missing documentation; finalizing POA; conference with PA auditors; and obtaining and matching exemption certificates with audit workpapers and billing.

Name	Hours	Hourly Rate	Fees
Bradley G. Ressler	8.4	\$595	\$4,998.00
Jason D. Phillips	1.2	\$595	\$714.00
Nancy A. Flagg	9.9	\$575	\$5,692.50
Frank Guerino	1.0	\$575	\$575.00
David G. Hurrell	0.3	\$575	\$172.50
Charles A. Long	0.3	\$575	\$172.50
Rachel J. Quintana	0.8	\$495	\$396.00
James L. Younghans	0.3	\$495	\$148.50
Katherine L. Gatt	14.4	\$395	\$5,688.00
Nicole A. Stumpf	6.5	\$375	\$2,437.50
David W. Dunnigan	56.8	\$375	\$21,300.00
Christopher J. Leinen	28.9	\$275	\$7,947.50
Alyssa Hearden	2.3	\$195	\$448.50
Alex J. Horner	5.9	\$195	\$1,150.50
LaChelle R.Husnik	31.8	\$195	\$6,201.00
Brooke J.Oraskovich	6.0	\$195	\$1,170.00
Kalyn M.Root	10.4	\$195	\$2,028.00

Taylor J.Ruebke	1.0	\$195	\$195.00
Monica M.Shuckle	13.6	\$195	\$2,652.00
TOTAL	199.8		\$64,087.00

TOTAL FEES: \$64,087.00

10. **Reimbursement of Expenses.** In the course of this representation, EY LLC has also incurred expenses detailed as part of Matter No. 5000 on **Exhibit B** and requests allowance thereof as follows:

<u>Expense</u>	<u>Amount</u>
Local Transportation (mileage/parking)	\$92.91
TOTAL	\$92.91

11. All services for which compensation is requested by EY LLP were performed for and on behalf of the Debtor and not on behalf of the Committee. All fees requested herein are related to services rendered in connection with these cases.

12. The amount requested constitutes reasonable compensation for actual and necessary services rendered by EY LLP based on the nature, the extent, and the value of such services, the time spent on such services, and the cost of comparable services other than in a case under Title 11. EY LLP has not entered into any agreement, express or implied, with any other party-in-interest, including the Debtors, any creditor, receiver, trustee, or any representative of any of them, or with any attorney for such party-in-interest in the proceedings, for the purpose of fixing fees or other compensation to be paid to such party-in-interest in the proceedings for services rendered or expenses incurred from the assets of the estates in excess of the compensation allowed by law.

WHEREFORE, EY LLP respectfully requests that the Court enter an order:

1. Allowing EY LLP its fees incurred between September 1, 2017, through September 30, 2017, in the amount of **\$64,087.00**, and allowing reimbursement of expenses in

the amount of **\$92.91**, for a total of **\$64,179.91**.

2. Authorizing the Debtors to pay to EY LLP all other fees and expenses allowed herein; and

3. Granting such other and further relief as may be just and proper.



Dated: October 25, 2017

Jason D. Phillips
Ernst & Young LLP

Preparation assisted by:

/e/ Steven R. Kinsella

Steven R. Kinsella (#0392289)

FREDRIKSON & BYRON, P.A.

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Minneapolis, MN 55402-1425

Telephone: (612) 492-7000

Facsimile: (612) 492-7077

ATTORNEY FOR DEBTORS

62520119.1

VERIFICATION

I, Jason D. Phillips, a partner of Ernst & Young LLP, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information, and belief.

Dated: October 25, 2017

Signed:



Jason D. Phillips
Ernst & Young LLP

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA

IN RE:

Jointly Administered Under
Case No. 17-30673 (MER)

**GANDER MOUNTAIN COMPANY,
OVERTON'S, INC.,**

Case No. 17-30673
Case No. 17-30675

DEBTORS.

Chapter 11 Cases

**ORDER GRANTING DEBTORS' APPLICATION TO EMPLOY
ACCOUNTANT NUNC PRO TUNC TO JUNE 29, 2017
(ERNST & YOUNG LLP)**

Upon the application (the "Application")¹ of the Debtors for entry of an order (this "Order") authorizing the retention and employment of Ernst & Young LLP ("EY LLP") as tax advisors for the Debtors pursuant to section 327(a) of the Bankruptcy Code, effective *nunc pro tunc* to June 29, 2017 (the "Retention Effective Date"), in accordance with the terms and conditions of the Engagement Letters; and upon consideration of the Declaration of Jason D. Phillips (the "Phillips Declaration"); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and the Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of this proceeding and the Application in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and appropriate notice of and opportunity for a hearing on the Application having been given; and the Court having found, based on the representations made in the Application and the Phillips Declaration, that (i) EY LLP does not

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

hold or represent an interest adverse to the Debtors' estates and (ii) EY LLP is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the relief requested in the Application being in the best interests of the Debtors' estates, their creditors and other parties in interest; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. In accordance with Bankruptcy Code sections 327(a) and 328(a), Bankruptcy Rules 2014 and 2016 and Local Bankruptcy Rule 2014-1, the Debtors are authorized to employ and retain EY LLP as their tax advisors, effective *nunc pro tunc* to the Retention Effective Date.
3. Consistent with, and subject to, the terms of the Engagement Letters and this Order, EY LLP shall be authorized to perform the services provided for in the Engagement Letters.
4. EY LLP's fees for the Sales and Use Tax Refund Review are hereby approved pursuant to Section 328(a) of the Bankruptcy Code.
5. EY LLP is authorized, but not directed, to file fee applications to be heard on 30-day intervals from the date of this Order; provided that EY LLP's fees relating to the Sales and Use Tax Refund Review shall be subject to Section 328(a) of the Bankruptcy Code, and such compensation shall not be evaluated under the standards set forth in Section 330 of the Bankruptcy Code.
6. To the extent that, during the pendency of these chapter 11 cases, the Debtors require EY LLP to perform professional services other than (a) those set forth in the Engagement

Letters and (b) services related to those set forth in the Engagement Letters, the following procedures shall apply:

- a. The Debtors shall file with the Court a notice of the proposed expansion of EY LLP's services (the "Expansion Notice"), which shall include as exhibits: (i) a copy of the engagement letter or amendment, as signed by the Debtors and EY LLP, that describes the additional services for which the Debtors would retain EY LLP and that describes the terms and conditions relating to such services (including the fees for such services); and (ii) a proposed order approving the proposed expansion of scope of EY LLP's services and the engagement letter or amendment relating to such proposed services (the "Proposed Expansion Order").
 - b. The Expansion Notice shall state that any objections to the proposed expansion of EY LLP's services are due within fourteen (14) days after the date of such notice.
 - c. The Expansion Notice shall be served upon: (i) the Office of the United States Trustee; (ii) counsel to each official committee appointed in these Chapter 11 cases; and (iii) any party who has requested notice pursuant to Bankruptcy Rule 2002.
 - d. If no objection to the Expansion Notice is filed and served on the Debtors within the notice period, the Court may enter the Proposed Expansion Order. If an objection is filed and served on the Debtors within the notice period and is not resolved by the Debtors and the objecting party, the Debtors shall obtain a hearing date from the Court and provide the objecting party with at least five (5) business days' notice thereof.
 - e. The foregoing procedure shall not abridge the Debtors' right to file ordinary applications seeking expansions of EY LLP's services, if the Debtors deem it appropriate to do so.
7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
8. To the extent that there may be any inconsistency between the terms of the Application, the Engagement Letters, the Phillips Declaration, and the express terms of this Order, the express terms of this Order shall govern.
9. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

10. During the pendency of these cases, this Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: August 9, 2017

/s/ Michael E. Ridgway

Michael E. Ridgway
United States Bankruptcy Judge

EXHIBIT B

Gander Mountain Company
Summary of Compensation by Professional
For the Period September 1, 2017 through September 30, 2017

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Bradley G.	Partner	8.4	\$ 595.00	\$ 4,998.00
Phillips, Jason D.	Partner	1.2	\$ 595.00	\$ 714.00
Flagg, Nancy A.	Executive Director	9.9	\$ 575.00	\$ 5,692.50
Guerrino, Frank	Executive Director	1.0	\$ 575.00	\$ 575.00
Hurrell, David G.	Executive Director	0.3	\$ 575.00	\$ 172.50
Long, Charles A.	Executive Director	0.3	\$ 575.00	\$ 172.50
Quintana, Rachel J.	Senior Manager	0.8	\$ 495.00	\$ 396.00
Youngmans, James L.	Senior Manager	0.3	\$ 495.00	\$ 148.50
Gatt, Katherine L.	Manager	14.4	\$ 395.00	\$ 5,688.00
Stumpf, Nicole A.	Manager	6.5	\$ 375.00	\$ 2,437.50
Dunnigan, David W.	Manager	56.8	\$ 375.00	\$ 21,300.00
Leinen, Christopher J.	Senior	28.9	\$ 275.00	\$ 7,947.50
Hearden, Alyssa	Staff	2.3	\$ 195.00	\$ 448.50
Horrer, Alex J.	Staff	5.9	\$ 195.00	\$ 1,150.50
Husnik, LaChelle R.	Staff	31.8	\$ 195.00	\$ 6,201.00
Oraskovich, Brooke J.	Staff	6.0	\$ 195.00	\$ 1,170.00
Root, Kalyn M.	Staff	10.4	\$ 195.00	\$ 2,028.00
Ruebke, Taylor J.	Staff	1.0	\$ 195.00	\$ 195.00
Shuckle, Monica M.	Staff	13.6	\$ 195.00	\$ 2,652.00
Total		199.8		\$ 64,087.00

Gander Mountain Company
Summary of Compensation by Project
For the Period September 1, 2017 through September 30, 2017

Project Category	Description	Time	Total Individual Fees
Bankruptcy Assistance	This category includes time in connection with meeting with client and EY teams to discuss project status updates / strategy, communicating matters regarding sales and use tax audits, development wind down process, correspondence regarding deregistration process, preparing proposals, drafting petition letters, and billing.	25.9	\$ 12,034.50
City of Charleston, WV - Audit Support	This category includes time in connection with team and client planning meetings, preparing document requests, updating power of attorney, review of audit workpapers, analysis of business and occupation assessment, and billing.	17.1	\$ 6,126.50
City of Thornton, CO - Audit Support	This category includes time in connection with correspondence to state desk for assistance, requesting missing documentation, review of audit workpapers, discussion around Colorado home rule tax provisions, meetings with EY team and Gander Mountain, and billing.	16.5	\$ 4,815.50
Indiana - Audit Support	This category includes time in connection with protesting the audit performed by the state of Indiana, including correspondence between EY and Gander Mountain to discuss current status and next steps.	2.0	\$ 774.00
Kentucky - Audit Support	This category includes time in connection with strategy meetings regarding KY audit between Gander Mountain and EY team, gathering missing documentation, review of audit documentation, call with IT and Gander Mountain to discuss data, and billing.	5.5	\$ 1,832.50
Minnesota - Audit Support	This category includes time in connection with meetings with Gander Mountain regarding status of MN audit and next steps, gathering of missing documentation, analyzing auditor workpapers, review of invoices to identify opportunities, preparation of MN Letter of Appeal and related appendices, and billing.	48.4	\$ 13,032.00
New York - Audit Support	This category includes time in connection with protesting multiple audit periods for the state of New York, including analyzing fixed assets for exceptions, gathering missing documentation from Gander Mountain, correspondence with New York auditors, communication with EY team and Gander Mountain to establish a plan, reviewing of sales schedules and use tax accruals, obtaining and matching exemption certificates with audit workpapers, and billing.	53.5	\$ 15,004.50
Pennsylvania - Audit Support	This category includes time in connection with correspondence with Gander Mountain to discuss next steps, locating missing invoices, finalizing the POA, conference call with PA auditors, and review of auditor workpapers.	15.4	\$ 5,203.00
Tennessee - Audit Support	This category includes time in connection with meeting with Gander Mountain and EY team to discuss next steps in audit, requesting missing documentation, finalizing POA, and billing.	2.1	\$ 697.50
Texas - Audit Support	This category includes time in connection with planning meetings with Gander Mountain and EY team, preparing documentation requests, analyzing fixed asset and expense invoices, review of auditor workpapers, and billing.	11.0	\$ 3,691.00

Wisconsin - Audit Support	This category includes time in connection with correspondence between Gander Mountain and FY team to plan next steps, finalizing POA, review of audit workpapers, and billing.	2.4	\$	876.00
Total		199.8	\$	64,087.00

Gander Mountain Company
 Summary of Out-of-Pocket Expenses by Category
 For the Period September 1, 2017 through September 30, 2017

Expense Category		Expense Amount
Local Transportation	Mileage - To and From Client	\$ 51.91
Local Transportation	Parking - Downtown St. Paul	\$ 41.00
Total		\$ 92.91

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Guerinio, Frank	Executive Director	5-Sep-17	Correspondence with B. Ressler for NY sales tax audit regarding procedures for recovering refunds and for recovering capital/expenses already paid	0.5	\$ 575.00	\$ 287.50
Leinen, Christopher J.	Senior	5-Sep-17	Categorize July and August time detail for billing template for multiple states	2.7	\$ 275.00	\$ 742.50
Husnik, LaChelle R.	Staff	5-Sep-17	Call with CO Tax Desk, B. Ressler, and D. Dummigan; circulate call notes	0.8	\$ 195.00	\$ 156.00
Quintana, Rachel J.	Senior Manager	5-Sep-17	Call with D. Dummigan and L. Husnik to discuss CO home rule tax provisions; follow-up with M. Neunmuller to update on tax issues	0.5	\$ 495.00	\$ 247.50
Dummigan, David W.	Manager	5-Sep-17	Review current audit workpapers for MN, PA, Thornton, CO, Charleston, WV, and NY audits; prepare list of questions for Gander Mountain; reviewal of POA's for multiple states; discussion with and missing documentation request to Gander Mountain	3.6	\$ 375.00	\$ 1,350.00
Gatt, Katherine L.	Manager	5-Sep-17	Preparation of Pre-Petition Income Tax Return Cover Letter	0.9	\$ 395.00	\$ 355.50
Dummigan, David W.	Manager	6-Sep-17	Review current audit workpapers for MN, PA, Thornton, CO, Charleston, WV, and NY audits; prepare list of questions for Gander Mountain; reviewal of POA's for multiple states; discussion with and missing documentation request to Gander Mountain	1.1	\$ 375.00	\$ 412.50
Root, Kalyn M.	Staff	6-Sep-17	Preparation of July and August Invoice/Billing	5.4	\$ 195.00	\$ 1,053.00
Flagg, Nancy A.	Executive Director	6-Sep-17	Review Pre-Petition Cover Letter draft and respond with comments	0.6	\$ 575.00	\$ 345.00
Gatt, Katherine L.	Manager	6-Sep-17	Revisions to Pre-Petition Income Tax Return Cover Letter	0.7	\$ 395.00	\$ 276.50
Ressler, Bradley G.	Partner	7-Sep-17	Audit update meeting with Gander Mountain team to discuss IN, NY, MN, TX, TN, WI, KY, and PA audits	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher J.	Senior	7-Sep-17	Discuss status of sales tax audits, next steps, and documentation needed with Mike at Gander Mountain	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher J.	Senior	7-Sep-17	Update POA forms for PA, CO, TX, WI, WV, and TN; send to Steven and EY personnel for signatures	1.2	\$ 275.00	\$ 330.00
Quintana, Rachel J.	Senior Manager	7-Sep-17	Call with D. Dummigan and L. Husnik to discuss CO home rule tax provisions; follow-up with M. Neunmuller to update on tax issues	0.3	\$ 495.00	\$ 148.50
Dummigan, David W.	Manager	7-Sep-17	Review current audit workpapers for MN, PA, Thornton, CO, Charleston, WV, and NY audits; prepare list of questions for Gander Mountain; reviewal of POA's for multiple states; discussion with and missing documentation request to Gander Mountain	5.2	\$ 375.00	\$ 1,950.00
Leinen, Christopher J.	Senior	8-Sep-17	Update POA forms for PA, CO, TX, WI, WV, and TN; send to Steven and EY personnel for signatures	1.2	\$ 275.00	\$ 330.00
Dummigan, David W.	Manager	8-Sep-17	Review current audit workpapers for MN, PA, Thornton, CO, Charleston, WV, and NY audits; prepare list of questions for Gander Mountain; reviewal of POA's for multiple states; discussion with and missing documentation request to Gander Mountain	1.5	\$ 375.00	\$ 562.50
Flagg, Nancy A.	Executive Director	8-Sep-17	Review invoicing and send to Reila (bankruptcy assistance)	1.3	\$ 575.00	\$ 747.50
Guerinio, Frank	Executive Director	11-Sep-17	Review of NY refund claim form package	0.5	\$ 575.00	\$ 287.50
Leinen, Christopher J.	Senior	11-Sep-17	Discuss next steps for each Gander Mountain sales and use tax audit with B. Ressler and D. Dummigan	1.0	\$ 275.00	\$ 275.00
Flagg, Nancy A.	Executive Director	11-Sep-17	Finalize fee app file and send to Reila; tax wind down call with K. Gatt	0.9	\$ 575.00	\$ 517.50
Gatt, Katherine L.	Manager	11-Sep-17	Call with N. Flagg to discuss Gander Mountain liquidating trust tax proposal and tax clearance proposal	1.3	\$ 395.00	\$ 513.50
Leinen, Christopher J.	Senior	12-Sep-17	Prepare slide deck for meeting with Gander Mountain to discuss updates; and next steps on each state SLT audit	1.1	\$ 275.00	\$ 302.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Dunnigan, David W.	Manager	12-Sep-17	Meetings with Gander Mountain to discuss open audits; communication around NY audit; review of PA, KY, WV, MN, and TX audits; locating outstanding data; finalize POA's	2.5	\$ 375.00	\$ 937.50
Shukle, Monica M.	Staff	12-Sep-17	Researching POA Terminology for WV and PA POA's	2.0	\$ 195.00	\$ 390.00
Flagg, Nancy A.	Executive Director	12-Sep-17	Call with M. Reida; fee file to T. Becker for 6/29 to 8/31	0.5	\$ 575.00	\$ 287.50
Phillips, Jason D.	Partner	13-Sep-17	Discussion of open audits and next steps; communicated value related to audit assistance; billing update	1.2	\$ 595.00	\$ 714.00
Leinen, Christopher J.	Senior	13-Sep-17	Review research related to disinterested witnesses for PA POA; fully execute form; correspondence with D. Dunnigan regarding findings; send all executed POA forms to Gander Mountain	0.1	\$ 275.00	\$ 27.50
Husnik, LaChelle R.	Staff	13-Sep-17	Read through powerpoint and other audit support sent from manager to better understand audit case to be defended	0.8	\$ 195.00	\$ 156.00
Dunnigan, David W.	Manager	13-Sep-17	Meetings with Gander Mountain to discuss open audits; communication around NY audit; review of PA, KY, WV, MN, and TX audits; locating outstanding data; finalize POA's	1.8	\$ 375.00	\$ 675.00
Flagg, Nancy A.	Executive Director	13-Sep-17	Reply to D. Dunnigan for BK classification for use tax and request claims list update	0.4	\$ 575.00	\$ 230.00
Ressler, Bradley G.	Partner	14-Sep-17	General audit update meetings with Gander Mountain team to discuss IN, NY, MN, TX, TN, WI, KY, and PA audits	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher J.	Senior	14-Sep-17	Review research related to disinterested witnesses for PA POA; fully execute form; correspondence with D. Dunnigan regarding findings; send all executed POA forms to Gander Mountain	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher J.	Senior	14-Sep-17	Meeting with Gander Mountain to discuss updates and next steps for each state SUT audit	1.5	\$ 275.00	\$ 412.50
Husnik, LaChelle R.	Staff	14-Sep-17	Dial into Gander Mountain audit status meeting; draft, combine, and circulate notes and powerpoint to team	2.0	\$ 195.00	\$ 390.00
Dunnigan, David W.	Manager	14-Sep-17	Meetings with Gander Mountain to discuss open audits; communication around NY audit; review of PA, KY, WV, MN, and TX audits; locating outstanding data; finalize POA's	5.3	\$ 375.00	\$ 1,987.50
Leinen, Christopher J.	Senior	15-Sep-17	Update Gander Mountain fee application spreadsheet for total billed hours and fee discrepancy	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher J.	Senior	15-Sep-17	Compile and circulate notes from Gander Mountain update meeting regarding each state's SUT audit	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher J.	Senior	15-Sep-17	Review CO online sales schedule and calculated tax due vs. tax remitted for City of Thornton audit support	1.2	\$ 275.00	\$ 330.00
Stumpf, Nicole A.	Manager	15-Sep-17	Preparation and discussion with D. Dunnigan regarding WV business and occupation tax	0.5	\$ 375.00	\$ 187.50
Husnik, LaChelle R.	Staff	15-Sep-17	Meeting with manager regarding MN audit assessment to review 300 invoices; explain task to staff and answer questions	0.8	\$ 195.00	\$ 156.00
Husnik, LaChelle R.	Staff	15-Sep-17	Dial into Gander Mountain audit status meeting; draft, combine, and circulate notes and powerpoint to team	1.0	\$ 195.00	\$ 195.00
Dunnigan, David W.	Manager	15-Sep-17	Meetings with Gander Mountain to discuss open audits; communication around NY audit; review of PA, KY, WV, MN, and TX audits; locating outstanding data; finalize POA's	3.3	\$ 375.00	\$ 1,237.50
Flagg, Nancy A.	Executive Director	15-Sep-17	Reply to D. Dunnigan on WI claim; update project section of invoice	0.6	\$ 575.00	\$ 345.00
Oraskovich, Brooke J.	Staff	15-Sep-17	Review of 300 invoice line items to determine taxability for MN sales tax audit	4.3	\$ 195.00	\$ 838.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Stumpf, Nicole A.	Manager	17-Sep-17	West Virginia business and occupation audit assessment analysis	3.0	\$ 375.00	\$ 1,125.00
Husnik, LaChelle R.	Staff	18-Sep-17	Call with D. Dunningan regarding NY audit exception list; overview of workpapers	0.5	\$ 195.00	\$ 97.50
Leinen, Christopher J.	Senior	18-Sep-17	Internal meeting to discuss outstanding action items for NY, MN, City of Thornton, PA, KY, TX, and City of Charleston SUT audits	1.2	\$ 275.00	\$ 330.00
Stumpf, Nicole A.	Manager	18-Sep-17	Meeting with B. Ressler and D. Dunningan regarding WV business and occupation audit assessment	0.5	\$ 375.00	\$ 187.50
Husnik, LaChelle R.	Staff	18-Sep-17	Call in B. Ressler's office regarding KY and PA data with IT and Gander Mountain employees	0.5	\$ 195.00	\$ 97.50
Husnik, LaChelle R.	Staff	18-Sep-17	MN assessment on sales pivot table; workbook of approximately 300 conclusions for MN audit support	2.0	\$ 195.00	\$ 390.00
Dunningan, David W.	Manager	18-Sep-17	Review of outstanding audits with Brad; review of new NY audit; review of MN protest	4.0	\$ 375.00	\$ 1,500.00
Husnik, LaChelle R.	Staff	19-Sep-17	Draft MN letter of appeal addressing three separate issues: taxability on clothing, optional warranty contracts, and prepaid maintenance	5.0	\$ 195.00	\$ 975.00
Dunningan, David W.	Manager	19-Sep-17	Review of outstanding audits with Brad; review of new NY audit; review of MN protest	3.0	\$ 375.00	\$ 1,125.00
Flagg, Nancy A.	Executive Director	19-Sep-17	WI claim review and write-up to D. Dunningan; fee application follow-up; review of sales and use tax audit summary file and comment; discuss buildout for claims aligned to K. Gatt	1.4	\$ 575.00	\$ 805.00
Gatt, Katherine L.	Manager	19-Sep-17	Review of claims for Gander Mountain	0.7	\$ 395.00	\$ 276.50
Leinen, Christopher J.	Senior	20-Sep-17	Gander Mountain fee application	0.9	\$ 395.00	\$ 355.50
Leinen, Christopher J.	Senior	20-Sep-17	Request sample sales receipts from Gander Mountain for NY'13-'15 audit	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher J.	Senior	20-Sep-17	Conference call with NY auditors to discuss NY SUT audit	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher J.	Senior	20-Sep-17	Discuss NY sales schedule and exceptions with B. Ressler	1.1	\$ 275.00	\$ 302.50
Ruecke, Taylor J.	Staff	20-Sep-17	Review sample sales schedules and exceptions for NY '13-'15 audit	2.0	\$ 275.00	\$ 550.00
Husnik, LaChelle R.	Staff	20-Sep-17	Proofread MN Letter of Appeal	1.0	\$ 195.00	\$ 195.00
Husnik, LaChelle R.	Staff	20-Sep-17	Meeting in B. Ressler's office; call with new NY auditors and Gander Mountain; discussion around next steps	1.0	\$ 195.00	\$ 195.00
Dunningan, David W.	Manager	20-Sep-17	Draft MN letter of appeal addressing three separate issues: taxability on clothing, optional warranty contracts, and prepaid maintenance	5.5	\$ 195.00	\$ 1,072.50
Flagg, Nancy A.	Executive Director	20-Sep-17	Review of outstanding audits with B. Ressler; review of new NY audit; review of MN protest	1.1	\$ 375.00	\$ 412.50
Flagg, Nancy A.	Executive Director	20-Sep-17	Reply to M. Filkke (Gander Mountain) question on final return mailings	0.4	\$ 575.00	\$ 230.00
Ressler, Bradley G.	Partner	21-Sep-17	Review SUT audit summary file; make markups/comments	0.4	\$ 575.00	\$ 230.00
Leinen, Christopher J.	Senior	21-Sep-17	General audit update meetings with Gander Mountain team to discuss NY, MN, TX, WI, KY, PA, Thornton, and Charleston audits	2.1	\$ 595.00	\$ 1,249.50
Leinen, Christopher J.	Senior	21-Sep-17	Request sample sales receipts from Gander Mountain for NY'13-'15 audit	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher J.	Senior	21-Sep-17	Review sample sales schedules and exceptions for NY '13-'15 audit	0.4	\$ 275.00	\$ 110.00
Leinen, Christopher J.	Senior	21-Sep-17	Review fixed asset exceptions for NY '13-'15 audit; prepare pull list for fixed asset exceptions; coordinate staff to pull invoices using invoice extractor tool	1.8	\$ 275.00	\$ 495.00
Dunningan, David W.	Manager	21-Sep-17	Review of outstanding audits with B. Ressler; review of new NY audit; review of MN protest	1.0	\$ 375.00	\$ 375.00
Roof, Kalyn M.	Staff	21-Sep-17	Pulled prepaid maintenance invoices using extractor tool for L. Husnik for MN audit support	0.8	\$ 195.00	\$ 156.00

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Root, Kalyn M.	Staff	21-Sep-17	Pulled fixed asset exception invoices using extractor tool for C. Leinen for NY audit support; compared invoice data with that in audit for accuracy	1.5	\$ 195.00	\$ 292.50
Husnik, LaChelle R.	Staff	22-Sep-17	MIN Letter of Appeal Appendices; call with D. Dummigan; clearing of revision comments	3.9	\$ 195.00	\$ 760.50
Dummigan, David W.	Manager	22-Sep-17	Review of outstanding audits with B. Ressler; review of new NY audit; review of MN protest	1.3	\$ 375.00	\$ 487.50
Root, Kalyn M.	Staff	22-Sep-17	Completed NY fixed asset audit report to fixed asset use tax accrual schedule for NY audit defense	0.7	\$ 195.00	\$ 136.50
Root, Kalyn M.	Staff	22-Sep-17	Assisted L. Husnik in looking through prepaid maintenance invoices for MN audit appendices	1.2	\$ 195.00	\$ 234.00
Gatt, Katherine L.	Manager	22-Sep-17	Review of claims for Gander Mountain	1.9	\$ 395.00	\$ 750.50
Gatt, Katherine L.	Manager	24-Sep-17	Gander Mountain review of claims register and summarize non-audit related claims	0.9	\$ 395.00	\$ 355.50
Flagg, Nancy A.	Executive Director	25-Sep-17	Client Pre-Call with B. Ressler and D. Dummigan; call with Gander Mountain to discuss status of SUT audits and next steps	1.4	\$ 575.00	\$ 805.00
Leinen, Christopher J.	Senior	25-Sep-17	Internal EX call to discuss next steps for NY audits (12-17)	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher J.	Senior	25-Sep-17	Walk L. Husnik through NY (12-17) audit report; discussed potential impact of reducing sales exceptions	0.6	\$ 275.00	\$ 165.00
Leinen, Christopher J.	Senior	25-Sep-17	NY (12-17): Coordinate staff resources to pull fixed asset invoices; confirm if use tax was remitted on any fixed assets; update and review fixed asset audit paperwork; provide instructions and answer questions from staff	0.9	\$ 275.00	\$ 247.50
Leinen, Christopher J.	Senior	25-Sep-17	NY (12-17): Identified exemption certificates that were not considered by auditors in three sales schedules; prepared pull list of exemption certificates	2.0	\$ 275.00	\$ 550.00
Stumpf, Nicole A.	Manager	25-Sep-17	Charleston, WV audit defense	0.5	\$ 375.00	\$ 187.50
Husnik, LaChelle R.	Staff	25-Sep-17	MIN letter of Protest; edits and saving/quantifying prepaid maintenance invoices	1.5	\$ 195.00	\$ 292.50
Husnik, LaChelle R.	Staff	25-Sep-17	New NY audit: call with senior and manager; audit projection walk through with C. Leinen	1.5	\$ 195.00	\$ 292.50
Dummigan, David W.	Manager	25-Sep-17	Meetings with Steven, T. Becker, N. Flagg, and K. Gatt to discuss new NY, MN, City of Thornton, PA, City of Charleston, and TX audits; reviewed documentation	6.0	\$ 375.00	\$ 2,250.00
Hurrell, David G.	Executive Director	25-Sep-17	Call with team to discuss property tax filing position	0.3	\$ 575.00	\$ 172.50
Youngblans, James L.	Senior Manager	25-Sep-17	Call with N. Flagg, C. Long, and D. Hurrell to discuss property tax issues related to bankruptcy	0.3	\$ 495.00	\$ 148.50
Flagg, Nancy A.	Executive Director	25-Sep-17	National property tax team call to discuss property tax wind down best practices	0.3	\$ 575.00	\$ 172.50
Gatt, Katherine L.	Manager	25-Sep-17	Review claims register and summarize non-audit related claims	0.2	\$ 395.00	\$ 79.00
Gatt, Katherine L.	Manager	25-Sep-17	Call with Gander Mountain regarding audit status discussion and bankruptcy timeline	1.3	\$ 395.00	\$ 513.50
Leinen, Christopher J.	Senior	25-Sep-17	Conference call with PA auditors to discuss timing and next steps for audit	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher J.	Senior	26-Sep-17	NY (12-17): Coordinate staff resources to pull fixed asset invoices; confirm if use tax was remitted on any fixed assets; update and review fixed asset audit paperwork; provide instructions and answer questions from staff	0.5	\$ 275.00	\$ 137.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher J.	Senior	26-Sep-17	NY (12-17): prepared sales assessment impact analysis based on providing exemption certificates	1.1	\$ 275.00	\$ 302.50
Stumpf, Nicole A.	Manager	26-Sep-17	Charleston, WV audit defense	2.0	\$ 375.00	\$ 750.00
Husnik, LaChelle R.	Staff	26-Sep-17	Call with PA auditors, Gander Mountain, and EY team	0.6	\$ 195.00	\$ 117.00
Husnik, LaChelle R.	Staff	26-Sep-17	Discuss MN prepaid maintenance invoices with Gander Mountain; review warranty supporting documentation; delegate quantifying prepaid maintenance expenses; continue version 5 Letter of Protest due 9/28	2.2	\$ 195.00	\$ 429.00
Husnik, LaChelle R.	Staff	26-Sep-17	Pull exemption certificates for new NY audit	2.2	\$ 195.00	\$ 429.00
Dunnigan, David W.	Manager	26-Sep-17	Meetings with Steven, T. Becker, N. Flagg, and K. Gatt to discuss new NY, MN, City of Thornton, PA, City of Charleston, and TX audits; reviewed documentation	5.3	\$ 375.00	\$ 1,987.50
Long, Charles A.	Executive Director	26-Sep-17	Bankruptcy planning conference call with N. Flagg; review plands for liquidating trust	0.3	\$ 575.00	\$ 172.50
Gatt, Katherine L.	Manager	26-Sep-17	Review claims register and summarize non-audit related claims	0.3	\$ 395.00	\$ 118.50
Homer, Alex R.	Staff	26-Sep-17	Reviewing auditor's comments relating to Thornton, CO audit	2.5	\$ 195.00	\$ 487.50
Leinen, Christopher J.	Senior	27-Sep-17	Internal EY call to discuss next steps for NY audits (12-17)	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher J.	Senior	27-Sep-17	NY (12-17): Coordinate staff resources to pull fixed asset invoices; confirm if use tax was remitted on any fixed assets; update and review fixed asset audit worksheet; provide instructions and answer questions from staff	1.2	\$ 275.00	\$ 330.00
Dunnigan, David W.	Manager	27-Sep-17	Meetings with Steven, T. Becker, N. Flagg, and K. Gatt to discuss new NY, MN, City of Thornton, PA, City of Charleston, and TX audits; reviewed documentation	5.5	\$ 375.00	\$ 2,062.50
Shukle, Monica M.	Staff	27-Sep-17	Matched fixed asset inputs in audit report to SUT spreadsheet for NY	3.7	\$ 195.00	\$ 721.50
Rook, Kalyn M.	Staff	27-Sep-17	Scanned NY exemption certificates for NY audit defense; located unit location file for D. Dunnigan	0.8	\$ 195.00	\$ 156.00
Gatt, Katherine L.	Manager	27-Sep-17	Review claims register and summarize non-audit related claims	0.9	\$ 395.00	\$ 355.50
Homer, Alex R.	Staff	27-Sep-17	Summary NYS claims timeline email	0.9	\$ 395.00	\$ 355.50
Homer, Alex R.	Staff	27-Sep-17	Reviewing auditor's comments relating to Thornton, CO audit	3.4	\$ 195.00	\$ 665.00
Oraskovich, Brooke J.	Staff	27-Sep-17	Review of sales tax on invoices for MN audit items	1.7	\$ 195.00	\$ 331.50
Flagg, Nancy A.	Executive Director	28-Sep-17	Call with EY team to walk through SUT audits to overlay settlement or bankruptcy protocol opportunities for efficient resolution; review K. Gatt's NY claim summary	1.7	\$ 575.00	\$ 977.50
Ressler, Bradley G.	Partner	28-Sep-17	General audit update meetings with T. Becker, S. Savitz, and M. Pilke; PA conference call; Review MN Protest	2.3	\$ 595.00	\$ 1,368.50
Leinen, Christopher J.	Senior	28-Sep-17	Texas Audit Support: coordinate staff to pull fixed asset and expense invoices	0.2	\$ 275.00	\$ 55.00
Leinen, Christopher J.	Senior	28-Sep-17	NY Audit (12-17): coordinate staff to identify which exemption certificates were pulled within the 3 sample sales schedules in order to reduce sales assessment	1.0	\$ 275.00	\$ 275.00
Dunnigan, David W.	Manager	28-Sep-17	Meetings with Steven, T. Becker, N. Flagg, and K. Gatt to discuss new NY, MN, City of Thornton, PA, City of Charleston, and TX audits; reviewed documentation	5.3	\$ 375.00	\$ 1,987.50
Shukle, Monica M.	Staff	28-Sep-17	Matching exemption certificates for NY	2.4	\$ 195.00	\$ 468.00
Shukle, Monica M.	Staff	28-Sep-17	Matching fixed asset inputs in audit report to SUT spreadsheet for NY	5.5	\$ 195.00	\$ 1,072.50
Hearden, Alyssa	Staff	28-Sep-17	Pull invoices for TX audit defense	2.3	\$ 195.00	\$ 448.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine L.	Manager	28-Sep-17	WI claim summary email	0.4	\$ 395.00	\$ 158.00
Gatt, Katherine L.	Manager	28-Sep-17	Summary NYS claims timeline email	0.7	\$ 395.00	\$ 276.50
Gatt, Katherine L.	Manager	28-Sep-17	Internal discussion regarding audit status and bankruptcy implications/options	1.7	\$ 395.00	\$ 671.50
Leinen, Christopher J.	Senior	29-Sep-17	Review PA auditor workpapers	1.0	\$ 275.00	\$ 275.00
Gatt, Katherine L.	Manager	29-Sep-17	WI claim summary email	0.7	\$ 395.00	\$ 276.50
Total				199.8		\$ 64,087.00

Gander Mountain Company
 Out-of-Pocket Expenses
 For the Period September 1, 2017 through September 30, 2017

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Ressler, Brad G.	Partner	3-Aug-17	Local Transportation	Mileage - To and From Client	10.70
Ressler, Brad G.	Partner	3-Aug-17	Local Transportation	Parking - Downtown St. Paul	9.00
Ressler, Brad G.	Partner	30-Aug-17	Local Transportation	Parking - Downtown St. Paul	9.00
Ressler, Brad G.	Partner	30-Aug-17	Local Transportation	Mileage - To and From Client	10.70
Dunnigan, David W.	Manager	1-Sep-17	Local Transportation	Mileage - To and From Client	10.17
Dunnigan, David W.	Manager	1-Sep-17	Local Transportation	Parking - Downtown St. Paul	9.00
Dunnigan, David W.	Manager	7-Sep-17	Local Transportation	Mileage - To and From Client	10.17
Dunnigan, David W.	Manager	7-Sep-17	Local Transportation	Parking - Downtown St. Paul	9.00
Dunnigan, David W.	Manager	12-Sep-17	Local Transportation	Mileage - To and From Client	10.17
Dunnigan, David W.	Manager	12-Sep-17	Local Transportation	Parking - Downtown St. Paul	5.00
Total					\$ 92.91

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.,	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

ORDER ALLOWING FEES AND EXPENSES OF ERNST & YOUNG LLP

This matter came before the court on the Second Interim of Application for Allowance of Fees and Expenses of Accountant, September 1, 2017, through September 30, 2017 (Ernst & Young LLP). Based on the submissions of applicant, the documents of record, and the court being fully advised in the premises,

IT IS ORDERED:

1. Ernst & Young LLP's fees incurred between **September 1, 2017**, through **September 30, 2017** in the amount of **\$64,087.00** and expenses in the amount of **\$92.91** for a total of **\$64,179.91** are allowed.
2. The Debtors are authorized to pay to Ernst & Young LLP the fees and expenses allowed in this Order.

Dated:

Michael E. Ridgway
United States Bankruptcy Judge