

**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 THIRD INTERIM APPLICATION FOR ALLOWANCE
OF FEES AND EXPENSES FOR ACCOUNTANT AND TAX ADVISOR
OCTOBER 1, 2017, THROUGH OCTOBER 31, 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, January 3, 2018**, 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, December 29, 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 third fee application for compensation. EY LLP received Court approval for the prior fee application:

<u>Fee Application Amount</u>	<u>Date of Order Approving Fee Application</u>	<u>Docket Number</u>
\$112,080.36	October 11, 2017	1315
\$64,179.91	November 15, 2017	1389
\$176,260.27		

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 October 1, 2017, through October 31, 2017, in the amount of **\$111,417.50** and reimbursement of expenses in the amount of **\$2,188.51** for a total of **\$113,606.01**.

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: \$111,417.50

Services consist of extensive communication regarding project status updates, sales and use tax audits, deregistration process, KY audit, NY audit, bankruptcy implications, development of wind down process, and delivery of findings; reviewing state tax claims, B&O audit protest, auditor paperwork, sales schedules, and expense data; converting text files to excel; gathering source documentation to support protested fixed assets and expense exceptions; contacting vendors for invoice copies, drafting portion of defense; preparing and delivering of documentation to case auditors; and analyzing data for exempt transactions, sales reports, and transactions.

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Brad Ressler	7.9	\$595	\$4,700.50
Jason Phillips	2.1	\$595	\$1,249.50
Nancy Flagg	4.9	\$575	\$2,817.50
Katherine Gatt	7.1	\$395	\$2,804.50
Nicole Stumpf	29.0	\$375	\$10,875.00
David Dunnigan	79.7	\$375	\$29,887.50
Christopher Leinen	76.7	\$275	\$21,092.50
Ian Farbman	3.8	\$275	\$1,045.00
Alex Horner	5.5	\$275	\$1,512.50
LaChelle Husnik	41.5	\$275	\$11,412.50
Stephanie Poeppleman	11.9	\$275	\$3,272.50
Selasie Azumah	38.0	\$195	\$7,410.00

Anthony Harlander	17.4	\$195	\$3,393.00
Stephen Milani	4.3	\$195	\$838.50
Kalyn Root	25.7	\$195	\$5,011.50
Chris Sietstra	9.5	\$195	\$1,852.50
Matthew Winter	11.5	\$195	\$2,242.50
TOTAL	376.5		\$111,417.50

TOTAL FEES: \$111,417.50

10. **Reimbursement of Expenses.** In the course of this representation, EY LLP has also incurred expenses detailed on **Exhibit B** and requests allowance thereof as follows:

<u>Expense</u>	<u>Amount</u>
Local Transportation	\$20.70
Out of Town Travel Expenses: Airfare	\$1,439.24
Out of Town Travel Expenses: Lodging	\$330.82
Out of Town Travel Expenses: Meals	219.24
Out of Town Travel Expenses: Miscellaneous	\$46.00
Out of Town Travel Expenses: Parking	\$80.00
Out of Town Travel Expenses: Rental Car	\$52.51
TOTAL	\$2,188.51

* Some expenses incurred in August and September but not included in prior fee applications due to when receipts were received.

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 October 1, 2017, through October 31, 2017, in the amount of **\$111,417.50**, and allowing reimbursement of expenses in the amount of **\$2,188.51**, for a total of **\$113,606.01**.

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

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

Dated: December 11, 2017



Jason D. Phillips
Ernst & Young LLP

Preparation assisted by:

/e/ Steven R. Kinsella

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ATTORNEY FOR DEBTORS

62904445.1

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: December 11, 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

/e/ Michael E. Ridgway

Michael E. Ridgway
United States Bankruptcy Judge

EXHIBIT B

Gander Mountain Company
Summary of Compensation by Professional
For the Period October 1, 2017 through October 27, 2017

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	7.9	\$ 595.00	\$ 4,700.50
Phillips, Jason	Partner	2.1	\$ 595.00	\$ 1,249.50
Flagg, Nancy	Executive Director	4.9	\$ 575.00	\$ 2,817.50
Gatt, Katherine	Manager	7.1	\$ 395.00	\$ 2,804.50
Stumpf, Nicole	Manager	29.0	\$ 375.00	\$ 10,875.00
Dunnigan, David	Manager	79.7	\$ 375.00	\$ 29,887.50
Leinen, Christopher	Senior	76.7	\$ 275.00	\$ 21,092.50
Farbman, Ian	Senior	3.8	\$ 275.00	\$ 1,045.00
Horner, Alex	Senior	5.5	\$ 275.00	\$ 1,512.50
Husnik, LaChelle	Senior	41.5	\$ 275.00	\$ 11,412.50
Poeppelman, Stephanie	Senior	11.9	\$ 275.00	\$ 3,272.50
Azumah, Selasie	Staff	38.0	\$ 195.00	\$ 7,410.00
Harlander, Anthony	Staff	17.4	\$ 195.00	\$ 3,393.00
Milani, Stephen	Staff	4.3	\$ 195.00	\$ 838.50
Root, Kalyn	Staff	25.7	\$ 195.00	\$ 5,011.50
Sietstra, Chris	Staff	9.5	\$ 195.00	\$ 1,852.50
Winter, Matthew	Staff	11.5	\$ 195.00	\$ 2,242.50
Total		376.5		\$ 111,417.50

Gander Mountain Company
 Summary of Compensation by Project
 For the Period October 1, 2017 through October 27, 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, communicating matters regarding sales and use tax audits, correspondence with Gander Mountain, review of state tax claims, amending audit assessment timeline, support regarding bankruptcy implications, development wind down process, correspondence regarding deregistration process, follow up with Pennsylvania Department of Revenue, and billing.	13.1	\$ 5,614.50
City of Charleston, WV - Audit Support	This category includes time in connection with internal team meetings, client correspondence, preparing and reviewing B&O audit protest including analyzing sales, fixed asset, and expense schedules, review of audit work papers, analysis of business and occupation assessment, and billing.	40.3	\$ 13,270.50
City of Thornton, CO - Audit Support	This category includes time in connection with correspondence to state desk, review of audit work papers, internal EY meetings regarding audit protest, partial drafting of audit protest, converting of text files to excel, update meeting with Gander Mountain, and billing.	17.8	\$ 5,687.00
Indiana - Audit Support	This category includes time in connection with protesting the audit performed by the state of Indiana, including internal planning meetings, requesting documentation, review of auditor workpapers, contacting vendors for invoice copies, corresponding with and providing documentation to state auditor, tying documentation to audit assessment, and billing.	17.5	\$ 5,424.50
Kentucky - Audit Support	This category includes time in connection with meetings regarding KY audit between EY team, update call to Gander Mountain, reviewing auditor workpapers, analyzing data for exempt transactions, preparation of documentation, drafting portion of defense, and billing.	48.9	\$ 13,251.50
Minnesota - Audit Support	This category includes time in connection with update meetings between Gander Mountain and EY team, analyzing data for cancelled or void transactions, requesting data from Gander Mountain IT, administrative document retention duties, and billing.	3.8	\$ 1,101.00
New York - Audit Support for 03.01.2009 to 08.31.2012 Audit Period	This category includes time in connection with protesting audit period 03.01.2009 to 08.31.2012 for the state of New York, including gathering source documentation to support protested fixed asset and expense exceptions, review of sales/use tax returns for use tax accruals, review of support workpapers provided to NY auditor, correspondence with NY auditor, internal project review and billing.	11.8	\$ 3,245.00
New York - Audit Support for 09.01.2012 to 02.28.2017 Audit Period	This category includes time in connection with protesting audit period 09.01.2012 to 02.28.2017 for the state of New York, including analyzing fixed assets for exceptions, gathering missing documentation , requesting a Conciliation Conference, correspondence with New York auditors, delivery of findings, communication with EY team, update call with Gander Mountain, reviewing of sales schedules, expense data, and use tax accruals, obtaining and matching exemption certificates with audit work papers, and billing.	131.7	\$ 33,225.50
Pennsylvania - Audit Support	This category includes time in connection with audit status update to Gander Mountain, preparation and delivery of documentation to case auditors, converting and analyzing various data including sales, fixed assets, and expense exceptions, responding to auditor information request, and billing.	67.2	\$ 23,380.00
Tennessee - Audit Support	This category includes time in connection with planning meetings, correspondence with TN state auditor, update call with Gander Mountain, analyzing sales reports, administrative duties, and billing.	3.0	\$ 833.00

Texas - Audit Support	This category includes time in connection with converting and analyzing sales transactions picked up on auditor report, review of fixed assets and expenses, internal EY meetings, update call with Gander Mountain, preparing final deliverable for state auditors, review of auditor work papers, and billing.	21.4	\$ 6,385.00
Total		376.5	\$ 111,417.50

Gander Mountain Company
Summary of Out-of-Pocket Expenses by Category
For the Period October 1, 2017 through October 27, 2017

Expense Category	Expense Description	Expense Amount
Local Transportation	Mileage - To and From Client	10.70
Local Transportation	Parking - Downtown St. Paul	10.00
Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	14.00
Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee for Flight Change	7.00
Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee for Seat Selection	32.01
Out of Town Travel Expenses: Airfare	Air - Travel to Minneapolis, MN	1,386.23
Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	330.82
Out of Town Travel Expenses: Meals	Out of Town Meals: Breakfast - Self	20.00
Out of Town Travel Expenses: Meals	Out of Town Meals: Dinner - K. Gatt and Self	109.86
Out of Town Travel Expenses: Meals	Out of Town Meals: Dinner - Self	55.41
Out of Town Travel Expenses: Meals	Out of Town Meals: Lunch - Self	33.97
Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	46.00
Out of Town Travel Expenses: Parking	Parking - Airport	71.00
Out of Town Travel Expenses: Parking	Parking - Downtown St. Paul	9.00
Out of Town Travel Expenses: Rental Car	Rental Car	48.34
Out of Town Travel Expenses: Rental Car	Rental Car - Fuel	4.17
Total		\$ 2,188.51

Gander Mountain Company
 Summary of Fees by Professional
 For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher	Senior	2-Oct-17	Regroup meeting with D. Dunnigan to discuss NY fixed asset exceptions, sales exceptions, and expense projection	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	2-Oct-17	Regroup meeting with D. Dunnigan to discuss PA game plan for deliverable to be delivered to case auditors by October 13	0.4	\$ 275.00	\$ 110.00
Leinen, Christopher	Senior	2-Oct-17	Review NY fixed assets; coordinate staff to schedule out protested related to fixed assets and expenses	2.2	\$ 275.00	\$ 605.00
Dunnigan, David	Manager	2-Oct-17	Analyzed auditor information for PA, NY, TX, IN, and KY audits; prepared and reviewed supporting documentation for audit support; internal meetings around specific audit issues	2.6	\$ 375.00	\$ 975.00
Husnik, LaChelle	Senior	2-Oct-17	Meeting with D. Dunnigan to discuss KY audit; begin overview of KY audit.	1.0	\$ 275.00	\$ 275.00
Gatt, Katherine	Manager	2-Oct-17	Review tax authority claims and identify notable non-sales and use tax audit based claims, primarily any additionally sales and use tax liabilities and any trends	0.7	\$ 395.00	\$ 276.50
Leinen, Christopher	Senior	3-Oct-17	Review PA auditor workpapers and reports	1.2	\$ 275.00	\$ 330.00
Leinen, Christopher	Senior	3-Oct-17	Analyzed sales transactions from three separate sales schedules in NY audit for taxability; coordinated staff to review transactions and answered questions	2.6	\$ 275.00	\$ 715.00
Leinen, Christopher	Senior	3-Oct-17	Coordinate with staff to prepare September billing; review billing	1.8	\$ 275.00	\$ 495.00
Leinen, Christopher	Senior	3-Oct-17	Review NY fixed assets; coordinate staff to schedule out protested related to fixed assets and expenses	1.5	\$ 275.00	\$ 412.50
Root, Kalyn	Staff	3-Oct-17	Prepared September billing for Gander Mountain	4.7	\$ 195.00	\$ 916.50
Dunnigan, David	Manager	3-Oct-17	Analyzed auditor information for PA, NY, TX, IN, and KY audits; prepared and reviewed supporting documentation for audit support; internal meetings around specific audit issues	0.5	\$ 375.00	\$ 187.50
Harlander, Anthony	Staff	3-Oct-17	Met with C. Leinen to discuss the process in reviewing the NY purchases in the Gander Mountain file to determine if sales tax was paid, not paid, or exempt in the state of NY	0.6	\$ 195.00	\$ 117.00
Harlander, Anthony	Staff	3-Oct-17	Reviewed NY data file to determine if sales tax was paid, not paid, or exempt in the state of NY	3.3	\$ 195.00	\$ 643.50
Husnik, LaChelle	Senior	3-Oct-17	Review of NY (03/09-08/12 audit period) fixed asset and expense invoices, including research; touchpoint with manager	5.0	\$ 275.00	\$ 1,375.00
Husnik, LaChelle	Senior	3-Oct-17	TX audit support: answer staff questions, review gross sales in batches of 10,000 line items, fill in taxability/exemption reasons, meeting with manager	1.2	\$ 275.00	\$ 330.00
Poepelman, Stephanie	Senior	3-Oct-17	Met with L. Husnik to discuss background on Gander Mountain project and TX gross sales data workbook. Prepared EY conclusions on the taxability of TX gross sales and followed up on open items	7.3	\$ 275.00	\$ 2,007.50
Azumah, Selasie	Staff	3-Oct-17	Converting databases to excel for PA audit support	3.0	\$ 195.00	\$ 585.00
Husnik, LaChelle	Senior	3-Oct-17	Meeting with Staff II (first SUT project); review of sales exceptions	2.0	\$ 275.00	\$ 550.00
Leinen, Christopher	Senior	4-Oct-17	Reviewed NY sales transactions in 9/14 sample to determine taxability of items	1.7	\$ 275.00	\$ 467.50
Leinen, Christopher	Senior	4-Oct-17	EY Working Session with M. Flikke (Gander Mountain) to discuss NY, PA, Thornton, CO and KY audits	3.1	\$ 275.00	\$ 852.50
Leinen, Christopher	Senior	4-Oct-17	Analyzed sales transactions from three separate sales schedules in NY audit for taxability; coordinated staff to review transactions and answered questions	3.5	\$ 275.00	\$ 962.50

Gander Mountain Company
Summary of Fees by Professional
For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Root, Kalyn	Staff	4-Oct-17	Analyzed 2015 NY sales transactions to look for clothing and periodical exemption	3.4	\$ 195.00	\$ 663.00
Dunnigan, David	Manager	4-Oct-17	Analyzed auditor information for PA, NY, TX, IN, and KY audits; prepared and reviewed supporting documentation for audit support; internal meetings around specific audit issues	6.9	\$ 375.00	\$ 2,587.50
Harlander, Anthony	Staff	4-Oct-17	Reviewed NY data file to determine if sales tax was paid, not paid, or exempt in the state of NY	7.6	\$ 195.00	\$ 1,482.00
Harlander, Anthony	Staff	4-Oct-17	Met with C. Leinen to discuss open items in the data file and the sales file process	0.5	\$ 195.00	\$ 97.50
Husnik, LaChelle	Senior	4-Oct-17	KY audit support: answer staff questions, review sales exceptions, fill in taxability/exemption reasons, meeting with manager.	6.0	\$ 275.00	\$ 1,650.00
Husnik, LaChelle	Senior	4-Oct-17	Review NY (03/09-08/12 audit period) sales tax returns for use tax accruals for fixed assets and expenses	2.8	\$ 275.00	\$ 770.00
Poeppelman, Stephanie	Senior	4-Oct-17	Met with L. Husnik to discuss background on Gander Mountain project and TX gross sales data workbook. Prepared EY conclusions on the taxability of TX gross sales and followed up on open items	4.6	\$ 275.00	\$ 1,265.00
Stumpf, Nicole	Manager	4-Oct-17	Meeting with auditor for Charleston, WV	0.5	\$ 375.00	\$ 187.50
Azumah, Selasie	Staff	4-Oct-17	Updated meeting regarding NY audit with C. Leinen	0.5	\$ 195.00	\$ 97.50
Azumah, Selasie	Staff	4-Oct-17	Analyzed NY sales tax schedules to determine taxability of transactions regarding periodicals, clothing, and food exemptions	10.0	\$ 195.00	\$ 1,950.00
Azumah, Selasie	Staff	4-Oct-17	Analyzed NY sales tax schedules to determine taxability of transactions regarding periodicals, clothing, and food exemptions	4.0	\$ 195.00	\$ 780.00
Leinen, Christopher	Senior	5-Oct-17	Coordinated meeting with TN auditor in regards to TN audit assessment	0.2	\$ 275.00	\$ 55.00
Leinen, Christopher	Senior	5-Oct-17	Updated formatting of September billing for M. Reila review	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	5-Oct-17	Converted sales text file to excel for Thornton, CO audit support	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher	Senior	5-Oct-17	Meeting with B. Ressler and D. Dunnigan to discuss Thornton, CO, PA and KY audit issues	2.1	\$ 275.00	\$ 577.50
Ressler, Brad	Partner	5-Oct-17	Review of PA, City of Thornton, and NY audits	3.6	\$ 595.00	\$ 2,142.00
Phillips, Jason	Partner	5-Oct-17	Review of Gander Mountain Bill	0.6	\$ 595.00	\$ 357.00
Root, Kalyn	Staff	5-Oct-17	Analyzed 400 line items in the 2014 NY sales schedule to determine if the transactions met the NY clothing exemption	3.7	\$ 195.00	\$ 721.50
Root, Kalyn	Staff	5-Oct-17	Uploaded documents into EY One Space for Gander Mountain for document retention; organized per recommendations	1.3	\$ 195.00	\$ 253.50
Dunnigan, David	Manager	5-Oct-17	Analyzed auditor information for PA, NY, TX, IN, and KY audits; prepared and reviewed supporting documentation for audit support; internal meetings around specific audit issues	7.6	\$ 375.00	\$ 2,850.00
Harlander, Anthony	Staff	5-Oct-17	Reviewed the NY audit protest sales file for clothing exemption and other nontaxable purchases	3.7	\$ 195.00	\$ 721.50
Harlander, Anthony	Staff	5-Oct-17	Looking through Gander Mountain imaging system to try to find missing invoices related to NY audit	0.5	\$ 195.00	\$ 97.50
Husnik, LaChelle	Senior	5-Oct-17	Call with Dave to discuss NY (03/09-08/12 audit period) audit and schedule of priority payments	1.0	\$ 275.00	\$ 275.00
Stumpf, Nicole	Manager	5-Oct-17	Prepared response to West Virginia auditors	2.0	\$ 375.00	\$ 750.00
Leinen, Christopher	Senior	5-Oct-17	Call with D. Tolleson (Gander Mountain IT) to discuss running new sales reports for Thornton, CO, NY, PA, and KY audits	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	5-Oct-17	Coordinate resource to pull missing fixed asset invoices for NY audit	0.5	\$ 275.00	\$ 137.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher	Senior	5-Oct-17	Identified audit period for all Gander Mountain SUT state audits and provided information to EY bankruptcy team	1.0	\$ 275.00	\$ 275.00
Azumah, Selasie	Staff	5-Oct-17	Analyzed NY sales tax schedules to determine taxability of transactions regarding periodicals, clothing, and food exemptions	6.0	\$ 195.00	\$ 1,170.00
Flagg, Nancy	Executive Director	5-Oct-17	Review September fee application and approval; review D. Dunnigan PA sale and use tax audit and email it to T. Becker; send follow-up questions to T. Becker	3.3	\$ 575.00	\$ 1,897.50
Gatt, Katherine	Manager	5-Oct-17	Discussion with N. Flagg, B. Ressler, and D. Dunnigan regarding PA claims and audit assessment, timeline of amended claims, bankruptcy implications and next steps	0.7	\$ 395.00	\$ 276.50
Winter, Matthew	Staff	6-Oct-17	Converted text files to excel for Thornton, CO, KY, NY and PA audits	3.0	\$ 195.00	\$ 585.00
Dunnigan, David	Manager	6-Oct-17	Analyzed auditor information for PA, NY, TX, IN, and KY audits; prepared and reviewed supporting documentation for audit support; internal meetings around specific audit issues	7.9	\$ 375.00	\$ 2,962.50
Leinen, Christopher	Senior	6-Oct-17	Call with G. Mervosh (TN auditor) to discuss status of business tax credit and to request audit workpapers	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	6-Oct-17	Prepare for call with TN auditor by reviewing audit report and bankruptcy claim	0.4	\$ 275.00	\$ 110.00
Leinen, Christopher	Senior	6-Oct-17	Identify periods for new sales reports for TN, MN, TX, IN and WI; request info from Gander IT	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	6-Oct-17	Finalize NY 2/16 sample sale schedule	0.6	\$ 275.00	\$ 165.00
Leinen, Christopher	Senior	6-Oct-17	Coordinate IT resource to covert NY, PA, Thornton, CO, and KY sales text file to excel	0.8	\$ 275.00	\$ 220.00
Leinen, Christopher	Senior	6-Oct-17	Coordinate resource to pull PA fixed asset invoices	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher	Senior	6-Oct-17	Review NY sales schedule prepared by staff	1.5	\$ 275.00	\$ 412.50
Leinen, Christopher	Senior	6-Oct-17	Call with N. Flagg and K. Gatt to discuss updated work papers and bankruptcy claim	0.5	\$ 275.00	\$ 137.50
Root, Kalyn	Staff	6-Oct-17	Looked through 400 line items in NY sales schedule to determine if they meet NY clothing exemption	1.2	\$ 195.00	\$ 234.00
Flagg, Nancy	Executive Director	6-Oct-17	Review TN tax claim at D. Dunnigan's request and rely with claim status relative to sales and use tax audit	0.4	\$ 575.00	\$ 230.00
Azumah, Selasie	Staff	9-Oct-17	Locating NY sales tax exceptions in sales and fixed asset schedules	4.0	\$ 195.00	\$ 780.00
Dunnigan, David	Manager	9-Oct-17	Review of auditor schedules and preparation of EY proposed audit workpapers relating to NY and PA audits and internal meetings related to audit issues	13.0	\$ 375.00	\$ 4,875.00
Husnik, LaChelle	Senior	9-Oct-17	Meeting with M. Winter to discuss converting KY sales files and performing lookup; meeting with manager.	1.8	\$ 275.00	\$ 495.00
Leinen, Christopher	Senior	9-Oct-17	Review NY fixed assets; review and update sales, fixed asset, and expense audit workpapers / EY working files for auditors review	3.5	\$ 275.00	\$ 962.50
Leinen, Christopher	Senior	9-Oct-17	Various correspondence and update calls with D. Dunnigan to discuss status of NY fixed asset, expense, and sales exhibits for auditors	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher	Senior	9-Oct-17	Complied Original PA 2016 sales reports for M. Winter to review against the updated reports	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	9-Oct-17	Call with M. Winter and D. Dunnigan to discuss new PA sales report with all exceptions	0.5	\$ 275.00	\$ 137.50

Gander Mountain Company
Summary of Fees by Professional
For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher	Senior	9-Oct-17	Call with D. Dunnigan to discuss new NY sales reports provided by Dave T; reviewed NY sales reports which included voided, suspended, or cancelled sales; coordinate with staff to update sales audit workpapers to reflect canceled/voided/suspended transactions	2.6	\$ 275.00	\$ 715.00
Azumah, Selasie	Staff	10-Oct-17	Locating NY sales tax exceptions in sales and fixed asset schedules	4.0	\$ 195.00	\$ 780.00
Dunnigan, David	Manager	10-Oct-17	Review of auditor schedules and preparation of EY proposed audit workpapers relating to NY and PA audits and internal meetings related to audit issues	7.3	\$ 375.00	\$ 2,737.50
Sietstra, Chris	Staff	10-Oct-17	Drafted Charleston, WV protest memo in response to audit assessment	4.5	\$ 195.00	\$ 877.50
Harlander, Anthony	Senior	10-Oct-17	Drafted NY audit protest letter for C. Leinen	0.7	\$ 195.00	\$ 136.50
Leinen, Christopher	Senior	10-Oct-17	Reviewed NY fixed assets; reviewed and updated sales, fixed asset, and expense audit workpapers / EY working files for auditors review	6.7	\$ 275.00	\$ 1,842.50
Winter, Matthew	Staff	10-Oct-17	Marched PA sales data to help find tax amounts	4.5	\$ 195.00	\$ 877.50
Dunnigan, David	Manager	11-Oct-17	Review of auditor schedules and preparation of EY proposed audit workpapers relating to NY and PA audits and internal meetings related to audit issues	3.3	\$ 375.00	\$ 1,237.50
Root, Kalyn	Staff	11-Oct-17	Assisted L. Husnik in looking through KY retail transactions to identify transactions that auditor should not have assessed tax on	0.7	\$ 195.00	\$ 136.50
Sietstra, Chris	Staff	11-Oct-17	Drafted Charleston, WV protest memo in response to audit assessment	3.0	\$ 195.00	\$ 585.00
Stumpf, Nicole	Manager	11-Oct-17	Preparation of City of Charleston, WV audit protest	1.0	\$ 375.00	\$ 375.00
Husnik, LaChelle	Senior	11-Oct-17	Schedule of TX payments, clearing of review comments, and preparation of final deliverable	1.5	\$ 275.00	\$ 412.50
Husnik, LaChelle	Senior	11-Oct-17	Prep two staff to start review of KY data - pull regs and research	3.0	\$ 275.00	\$ 825.00
Husnik, LaChelle	Senior	11-Oct-17	Review NY (03/09-08/12 audit period) deliverable and draft email to NY auditor	3.0	\$ 275.00	\$ 825.00
Leinen, Christopher	Senior	11-Oct-17	Review NY protest letter prepared by T. Harlander; update as necessary	3.7	\$ 275.00	\$ 1,017.50
Leinen, Christopher	Senior	11-Oct-17	Various correspondence and update calls with D. Dunnigan to discuss status of NY fixed asset, expense, and sales exhibits for auditors	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher	Senior	11-Oct-17	Correspondence with B. Ressler and D. Dunnigan with completed deliverables for review	0.7	\$ 275.00	\$ 192.50
Azumah, Selasie	Staff	12-Oct-17	Locating NY sales tax exceptions in sales and fixed asset schedules	1.0	\$ 195.00	\$ 195.00
Dunnigan, David	Manager	12-Oct-17	Review of auditor schedules and preparation of EY proposed audit workpapers relating to NY and PA audits and internal meetings related to audit issues	3.8	\$ 375.00	\$ 1,425.00
Root, Kalyn	Staff	12-Oct-17	Assisted L. Husnik in looking through KY retail transactions to identify transactions that auditor should not have assessed tax on	4.3	\$ 195.00	\$ 838.50
Sietstra, Chris	Staff	12-Oct-17	Drafted Charleston, WV protest memo in response to audit assessment	1.7	\$ 195.00	\$ 331.50
Husnik, LaChelle	Senior	12-Oct-17	Delegate two staff / call with MKE staff and follow-up on questions relating to taxability of KY sales transactions	1.2	\$ 275.00	\$ 330.00
Husnik, LaChelle	Senior	12-Oct-17	Schedule of TX payments, clearing of review comments, and preparation of final deliverable	2.0	\$ 275.00	\$ 550.00
Leinen, Christopher	Senior	12-Oct-17	Correspondence with B. Ressler and D. Dunnigan to deliver completed deliverables for review	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	12-Oct-17	Update NY audit workpapers for sales and fixed assets, extract protested transactions, and format schedules	3.8	\$ 275.00	\$ 1,045.00
Leinen, Christopher	Senior	12-Oct-17	Draft request for NY conciliation conference letter and prep form	4.0	\$ 275.00	\$ 1,100.00

Gander Mountain Company
Summary of Fees by Professional
For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher	Senior	12-Oct-17	Various correspondence and update calls with D. Dunnigan to discuss status of NY fixed asset, expense, and sales exhibits for auditors	0.2	\$ 275.00	\$ 55.00
Leinen, Christopher	Senior	12-Oct-17	Call with D. Dunnigan and B. Ressler to discuss protest schedules for fixed assets and sales; discuss updates to protest letter	0.5	\$ 275.00	\$ 137.50
Ressler, Brad	Partner	12-Oct-17	Review of PA and NY audit protests	2.3	\$ 595.00	\$ 1,368.50
Gatt, Katherine	Manager	12-Oct-17	Review TX sales and use tax assessment summary workpaper, review and compare to claim #468, discussion with N. Flagg, B. Ressler., and D. Dunnigan regarding priority vs. secured classification and next steps	0.9	\$ 395.00	\$ 355.50
Milani, Stephen	Staff	12-Oct-17	Looked through KY sales transactions to determine if exemption should have been applied	4.3	\$ 195.00	\$ 838.50
Winter, Matthew	Staff	12-Oct-17	Matched NY sales data to help find tax amounts	2.5	\$ 195.00	\$ 487.50
Azumah, Selasie	Staff	13-Oct-17	Locating NY sales tax exceptions in sales and fixed asset schedules	5.0	\$ 195.00	\$ 975.00
Root, Kalyn	Staff	13-Oct-17	Assisted L. Husnik in looking through KY retail transactions to identify transactions that auditor should not have assessed tax on	0.5	\$ 195.00	\$ 97.50
Sietstra, Chris	Staff	13-Oct-17	Drafted Charleston, WV protest memo in response to audit assessment	0.3	\$ 195.00	\$ 58.50
Dunnigan, David	Manager	13-Oct-17	Review of auditor schedules and preparation of EY proposed audit workpapers relating to NY and PA audits and internal meetings related to audit issues	2.5	\$ 375.00	\$ 937.50
Leinen, Christopher	Senior	13-Oct-17	Correspondence with B. Ressler and D. Dunnigan with completed deliverables for review	0.2	\$ 275.00	\$ 55.00
Leinen, Christopher	Senior	13-Oct-17	Finalize and format NY protest schedules for sales and fixed assets; finalize sales and expense projections; finalize request for conciliation letter and forms; prepare request for conciliation conference package; email auditors deliverables	4.5	\$ 275.00	\$ 1,237.50
Leinen, Christopher	Senior	13-Oct-17	Various correspondence and update calls with D. Dunnigan to discuss status of NY fixed asset, expense, and sales exhibits for auditors	0.2	\$ 275.00	\$ 55.00
Leinen, Christopher	Senior	13-Oct-17	Call with B. Ressler to discuss NY audit summary and impact of audit assessment reductions	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher	Senior	13-Oct-17	Various correspondence and update calls with D. Dunnigan to discuss status of NY fixed asset, expense, and sales exhibits for auditors	0.2	\$ 275.00	\$ 55.00
Flagg, Nancy	Executive Director	13-Oct-17	Prep for call with EY team to review Texas sales and use tax audit results; TX audit wrap up call with B. Ressler, D. Dunnigan, and K. Gatt	0.9	\$ 575.00	\$ 517.50
Gatt, Katherine	Manager	13-Oct-17	Review TX sales and use tax assessment summary workpaper, review and compare to claim #468, discussion with N. Flagg, B. Ressler., and D. Dunnigan regarding priority vs. secured classification and next steps	0.7	\$ 395.00	\$ 276.50
Leinen, Christopher	Senior	16-Oct-17	Correspondence with NY case auditors regarding receipt confirmation of additional documentation submitting on October 13; answered questions relating to various workbooks	0.8	\$ 275.00	\$ 220.00
Leinen, Christopher	Senior	16-Oct-17	Prepare final NY request for conciliation conference package to be mailed to Albany, NY; correspondence with Ron and Selasie regarding certified mailing	1.6	\$ 275.00	\$ 440.00
Leinen, Christopher	Senior	16-Oct-17	Internal regroup call with D. Dunnigan to discuss next steps for KY and City of Thornton, CO SUT audits	0.5	\$ 275.00	\$ 137.50
Stumpf, Nicole	Manager	16-Oct-17	Charleston, WV B&O tax protest review	1.0	\$ 375.00	\$ 375.00
Husnik, LaChelle	Senior	16-Oct-17	Recompile KY files delegated to staff/ VLOOKUP review comments/ time to delegate/ summary of findings	2.5	\$ 275.00	\$ 687.50
Husnik, LaChelle	Senior	16-Oct-17	Identified MN cancelled/voided sales transactions	1.3	\$ 275.00	\$ 357.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Husnik, LaChelle	Senior	16-Oct-17	Gander Mountain multi-state catch up meeting	0.5	\$ 275.00	\$ 137.50
Husnik, LaChelle	Senior	16-Oct-17	Review of KY audit workpapers and audit protest materials	3.5	\$ 275.00	\$ 962.50
Azumah, Selasie	Staff	16-Oct-17	Printing and mailing items to the state of PA	0.5	\$ 195.00	\$ 97.50
Dunnigan, David	Manager	16-Oct-17	City of Thornton, CO meeting with FTI	3.0	\$ 375.00	\$ 1,125.00
Root, Kalyn	Staff	16-Oct-17	Cleaned up KY sales sheet with L. Husnik; followed-up on open items	0.8	\$ 195.00	\$ 156.00
Flagg, Nancy	Executive Director	16-Oct-17	Request time submission approval instructions	0.3	\$ 575.00	\$ 172.50
Gatt, Katherine	Manager	16-Oct-17	Email M. Reila regarding July/August invoice/wire instructions	0.1	\$ 395.00	\$ 39.50
Horner, Alex	Senior	16-Oct-17	Meeting with D. Dunnigan to discuss Thornton, CO audit defense	0.5	\$ 275.00	\$ 137.50
Stumpf, Nicole	Manager	17-Oct-17	Charleston, WV B&O tax protest review	3.0	\$ 375.00	\$ 1,125.00
Husnik, LaChelle	Senior	17-Oct-17	Clear last of KY comments and provide staff feedback	1.2	\$ 275.00	\$ 330.00
Dunnigan, David	Manager	17-Oct-17	City of Thornton, CO meeting with FTI	3.3	\$ 375.00	\$ 1,237.50
Gatt, Katherine	Manager	17-Oct-17	Email M. Reila regarding July/August invoice/wire instructions	0.4	\$ 395.00	\$ 158.00
Gatt, Katherine	Manager	17-Oct-17	Contact PA Department of Revenue regarding claim #121-3; discussed assessment for 12/2013 period with Heather; indicated related to field audit; provided proof of payment dates / transaction ID information	1.7	\$ 395.00	\$ 671.50
Horner, Alex	Senior	17-Oct-17	Looked through sales, fixed asset, and expense schedules relate to Thornton, CO audit defense	1.0	\$ 275.00	\$ 275.00
Stumpf, Nicole	Manager	18-Oct-17	Charleston, WV B&O tax protest review	2.0	\$ 375.00	\$ 750.00
Root, Kalyn	Staff	18-Oct-17	Per L. Husnik, looked through share drive to locate missing engagement management documentation to upload onto EYOS; EY One Space Management including uploading of deliverables and PBC data	5.1	\$ 195.00	\$ 994.50
Winter, Matthew	Staff	18-Oct-17	Looking for incomplete transactions that should not have been included in tax calculations for IN and KY audits	0.5	\$ 195.00	\$ 97.50
Horner, Alex	Senior	18-Oct-17	Looked through sales, fixed asset, and expense schedules relate to Thornton, CO audit defense	2.0	\$ 275.00	\$ 550.00
Ressler, Brad	Partner	19-Oct-17	Update call with Tim Becker regarding state audits	1.0	\$ 595.00	\$ 595.00
Husnik, LaChelle	Senior	19-Oct-17	EY One Space administrative discussion with staff / set up entities and outline expectations	1.0	\$ 275.00	\$ 275.00
Dunnigan, David	Manager	19-Oct-17	City of Thornton, CO meeting with FTI	2.0	\$ 375.00	\$ 750.00
Winter, Matthew	Staff	19-Oct-17	Looking for incomplete transactions that should not have been included in tax calculations for IN and KY audits	0.5	\$ 195.00	\$ 97.50
Gatt, Katherine	Manager	19-Oct-17	Follow-up with Heather at PA Dept. of Revenue regarding claim #121-3 assessment for 12/2013 period; per request, fax proof of payment	0.1	\$ 395.00	\$ 39.50
Horner, Alex	Senior	19-Oct-17	Looked through sales, fixed asset, and expense schedules relate to Thornton, CO audit defense	1.5	\$ 275.00	\$ 412.50
Leinen, Christopher	Senior	20-Oct-17	Review sales exceptions for KY workpaper modified by L. Husnik; coordinate with M. Winter to identify potential voided/canceled sales transactions	1.5	\$ 275.00	\$ 412.50
Leinen, Christopher	Senior	20-Oct-17	EY One Space file management for NY, PA, and IN audits	1.2	\$ 275.00	\$ 330.00
Stumpf, Nicole	Manager	20-Oct-17	Charleston, WV B&O tax protest review	2.0	\$ 375.00	\$ 750.00
Dunnigan, David	Manager	20-Oct-17	City of Thornton, CO meeting with FTI	2.0	\$ 375.00	\$ 750.00
Winter, Matthew	Staff	20-Oct-17	Looking for incomplete transactions that should not have been included in tax calculations for IN and KY audits	0.5	\$ 195.00	\$ 97.50
Gatt, Katherine	Manager	20-Oct-17	Follow-up with Heather at PA Dept. of Revenue regarding claim #121-3 assessment for 12/2013 period; per request, fax proof of payment	0.7	\$ 395.00	\$ 276.50
Horner, Alex	Senior	20-Oct-17	Looked through sales, fixed asset, and expense schedules relate to Thornton, CO audit defense	0.5	\$ 275.00	\$ 137.50

Gander Mountain Company
Summary of Fees by Professional
For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Phillips, Jason	Partner	23-Oct-17	Update meeting with team on project status; petition review	0.8	\$ 595.00	\$ 476.00
Stumpf, Nicole	Manager	23-Oct-17	City of Charleston, WV audit support/protest	4.0	\$ 375.00	\$ 1,500.00
Dunnigan, David	Manager	23-Oct-17	Reviewed auditor workpapers and provided audit support relating to IN, NY, and PA audits	3.0	\$ 375.00	\$ 1,125.00
Stumpf, Nicole	Manager	24-Oct-17	City of Charleston, WV audit support/protest	4.0	\$ 375.00	\$ 1,500.00
Phillips, Jason	Partner	24-Oct-17	Update meeting with team on project status; petition review	0.7	\$ 595.00	\$ 416.50
Leinen, Christopher	Senior	24-Oct-17	Incorporate missing City of Thornton, CO online sales data into EY analysis	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	24-Oct-17	Call with D. Dunnigan to discuss progress of KY and CO workpapers; info request from IN auditor	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	24-Oct-17	Call with B. Ressler and D. Dunnigan to discuss PA auditor's info request	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	24-Oct-17	Searched share drive for capital lease agreements for IN audit; updated protested purchases schedule to indicate which capital leases were found vs. those still remaining	1.5	\$ 275.00	\$ 412.50
Leinen, Christopher	Senior	24-Oct-17	Calculated dollars at stake as it relates to missing IN capital lease documentation	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher	Senior	24-Oct-17	Calculated dollar impact of disallowed exemption certificate for IN audit	0.4	\$ 275.00	\$ 110.00
Dunnigan, David	Manager	24-Oct-17	Reviewed auditor workpapers and provided audit support relating to IN, NY, and PA audits	4.5	\$ 375.00	\$ 1,687.50
Farbman, Ian	Senior	24-Oct-17	Tied invoices IN auditor proposed for adjustment to the underlying support detail on the use tax returns	3.8	\$ 275.00	\$ 1,045.00
Harlander, Anthony	Staff	24-Oct-17	Calls / emails with Kramer Lumber to see if they could pull a list of invoices for the IN audit	0.2	\$ 195.00	\$ 39.00
Leinen, Christopher	Senior	25-Oct-17	Incorporate KY canceled/voided transactions into unallowable deductions workpaper prepared by L. Husnik	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	25-Oct-17	Call with B. Ressler and D. Dunnigan to discuss PA auditor's info request	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	25-Oct-17	Coordinate with Tony H. to reach out to Kramer Lumber company for new copies of invoices for IN audit	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher	Senior	25-Oct-17	Correspondence with IN Auditor; provided copies of capital lease agreements	0.3	\$ 275.00	\$ 82.50
Leinen, Christopher	Senior	25-Oct-17	Correspondence with NY auditors regarding request for conciliation conference documentation submitted on October 16	0.1	\$ 275.00	\$ 27.50
Stumpf, Nicole	Manager	25-Oct-17	City of Charleston, WV audit support/protest	3.5	\$ 375.00	\$ 1,312.50
Leinen, Christopher	Senior	25-Oct-17	Review M. Flikee's KY Sales reconciliation	1.3	\$ 275.00	\$ 357.50
Dunnigan, David	Manager	25-Oct-17	Reviewed auditor workpapers and provided audit support relating to IN, NY, and PA audits	4.0	\$ 375.00	\$ 1,500.00
Harlander, Anthony	Staff	25-Oct-17	Calls / emails with Kramer Lumber to see if they could pull a list of invoices for the IN audit	0.3	\$ 195.00	\$ 58.50
Gatt, Katherine	Manager	25-Oct-17	Discussion with Heather at PA Dept. of Revenue regarding claim #121-3; requested fax proof of payment for 12/13 liability; confirmed receipt and indicated liability resolved; email update	0.4	\$ 395.00	\$ 158.00
Ressler, Brad	Partner	26-Oct-17	Update call with Tim Becker regarding state audits	1.0	\$ 595.00	\$ 595.00
Dunnigan, David	Manager	26-Oct-17	Reviewed auditor workpapers and provided audit support relating to IN, NY, and PA audits	2.0	\$ 375.00	\$ 750.00
Stumpf, Nicole	Manager	26-Oct-17	City of Charleston, WV audit support/protest	3.0	\$ 375.00	\$ 1,125.00
Stumpf, Nicole	Manager	26-Oct-17	City of Charleston, WV audit support/protest	3.0	\$ 375.00	\$ 1,125.00

Gander Mountain Company
 Summary of Fees by Professional
 For the Period October 1, 2017 through October 27, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	26-Oct-17	Discussion with Heather at PA Dept. of Revenue regarding claim #121-3; requested fax proof of payment for 12/13 liability; confirmed receipt and indicated liability resolved; email update	0.7	\$ 395.00	\$ 276.50
Leinen, Christopher	Senior	27-Oct-17	Prepared revised Form AU-11 for auditor; send to Steven for signature	0.1	\$ 275.00	\$ 27.50
Dunnigan, David	Manager	27-Oct-17	Reviewed auditor workpapers and provided audit support relating to IN, NY, and PA audits	0.5	\$ 375.00	\$ 187.50
Total				376.50		\$ 111,417.50

Gander Mountain Company

Out-of-Pocket Expenses

For the Period September 26, 2017 through October 27, 2017

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Gatt, Katherine	Manager	25-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel to Minneapolis, MN	895.28
Gatt, Katherine	Manager	25-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	7.00
Flagg, Nancy	Executive Director	26-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel to Minneapolis, MN	490.95
Flagg, Nancy	Executive Director	27-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	7.00
Flagg, Nancy	Executive Director	28-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee for Flight Change	7.00
Flagg, Nancy	Executive Director	29-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee for Seat Selection	16.01
Flagg, Nancy	Executive Director	29-Aug-17	Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	9.00
Flagg, Nancy	Executive Director	29-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Dinner - K. Gatt and Self	109.86
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee for Seat Selection	16.00
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	14.00
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Breakfast - Self	5.00
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Dinner - Self	25.41
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Lunch - Self	33.97
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Parking	Parking - Airport	25.00
Flagg, Nancy	Executive Director	30-Aug-17	Out of Town Travel Expenses: Parking	Parking - Downtown St. Paul	9.00
Gatt, Katherine	Manager	30-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Breakfast - Self	15.00
Gatt, Katherine	Manager	30-Aug-17	Out of Town Travel Expenses: Rental Car	Rental Car	48.34
Gatt, Katherine	Manager	30-Aug-17	Out of Town Travel Expenses: Rental Car	Rental Car - Fuel	4.17
Gatt, Katherine	Manager	30-Aug-17	Out of Town Travel Expenses: Parking	Parking - Airport	46.00
Gatt, Katherine	Manager	30-Aug-17	Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	23.00
Flagg, Nancy	Executive Director	31-Aug-17	Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	163.41
Gatt, Katherine	Manager	31-Aug-17	Out of Town Travel Expenses: Meals	Out of Town Meals: Dinner - Self	30.00
Gatt, Katherine	Manager	31-Aug-17	Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	167.41
Dunnigan, David	Manager	26-Sep-17	Local Transportation	Mileage - To and From Client	10.70
Dunnigan, David	Manager	26-Sep-17	Local Transportation	Parking - Downtown St. Paul	10.00
Total					\$ 2,188.51

**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 Third Interim of Application for Allowance of Fees and Expenses of Accountant, October 1, 2017, through October 31, 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 **October 1, 2017**, through **October 31, 2017** in the amount of **\$111,417.50** and expenses in the amount of **\$2,188.51** for a total of **\$113,606.01** 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