

**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 FOURTH INTERIM APPLICATION FOR ALLOWANCE
OF FEES AND EXPENSES FOR ACCOUNTANT AND TAX ADVISOR
NOVEMBER 1, 2017 THROUGH DECEMBER 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, February 14, 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, February 9, 2018**, 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 fourth 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
\$113,606.61	January 3, 2018	1486
\$289,866.88		

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 November 1, 2017, through December 31, 2017, in the amount of **\$90,755.50**.

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: \$90,755.50

Services consist of extensive communication regarding project status updates, sales and tax audits; reviewing audit paperwork, invoices, auditors findings, and claims; drafting audit protest letters, and cover letters; attending internal planning meetings; following up on SOW amendment; requesting and finding missing documentation; analyzing letters of protest and fixed assets; preparing arguments; coordinating staff to pull invoices relating to auditors tax assessment; finalizing redetermination letter; updating summary audit tracker; and finalizing supplement write up.

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Azumah, Selasie	15.5	\$195	\$3,022.50
Dunnigan, David	63.6	\$375	\$23,850.00
Flagg, Nancy	13.0	\$575	\$7,475.00
Gatt, Katherine	14.1	\$395	\$5,569.50
Gebeyehu, Tad	10.0	\$375	\$3,750.00
Guerino, Frank	3.5	\$575	\$2,012.50
Husnik, LaChelle	12.8	\$275	\$3,520.00
Leinen, Christopher	75.6	\$275	\$20,790.00
Phillips, Jason	3.5	\$595	\$2,082.50
Ressler, Brad	13.0	\$595	\$7,735.00
Root, Kalyn	29.2	\$195	\$5,694.00
Scott, Eric	0.5	\$495	\$247.50
Shukle, Monica	1.1	\$195	\$214.50
Sietstra, Chris	0.5	\$195	\$97.50
Stumpf, Nicole	5.5	\$375	\$2,062.50
Winter, Matthew	13.5	\$195	\$2,632.50
TOTAL	286.9		\$90,755.50

TOTAL FEES: \$90,755.50

10. 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.

11. 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 unpaid fees in the amount of **\$90,755.50** incurred between November 1, 2017 through December 31, 2017;
 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: January 24, 2018

Jason D. Phillips
Ernst & Young LLP

Preparation assisted by:

/e/ Steven R. Kinsella

Steven R. Kinsella (#0392289)
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ATTORNEY FOR DEBTORS

63110129.1

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: January 24, 2018

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 28, 2017 through December 1, 2017

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	12.0	\$ 595.00	\$ 7,140.00
Phillips, Jason	Partner	3.5	\$ 595.00	\$ 2,082.50
Flagg, Nancy	Executive Director	10.0	\$ 575.00	\$ 5,750.00
Guerino, Frank	Executive Director	3.5	\$ 575.00	\$ 2,012.50
Gatt, Katherine	Manager	6.3	\$ 395.00	\$ 2,488.50
Dunnigan, David	Manager	44.1	\$ 375.00	\$ 16,537.50
Gebeyehu, Tad	Manager	10.0	\$ 375.00	\$ 3,750.00
Stumpf, Nicole	Manager	5.0	\$ 375.00	\$ 1,875.00
Leinen, Christopher	Senior	48.3	\$ 275.00	\$ 13,282.50
Husnik, LaChelle	Senior	7.7	\$ 275.00	\$ 2,117.50
Azumah, Selasie	Staff	15.0	\$ 195.00	\$ 2,925.00
Root, Kalyn	Staff	21.9	\$ 195.00	\$ 4,270.50
Sietstra, Chris	Staff	0.5	\$ 195.00	\$ 97.50
Winter, Matthew	Staff	13.5	\$ 195.00	\$ 2,632.50
Total		201.3		\$ 66,961.50

Gander Mountain Company
 Summary of Compensation by Project
 For the Period October 28, 2017 through December 1, 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 Tim Becker representing Gander Mountain, updates to tax summary and audit matrix, wind down best practices information relay, SOW amendment regarding tax clearance and withdrawal services, and discussion with Pennsylvania attorney general.	16.3	\$ 8,238.50
City of Charleston, WV - Audit Support	This category includes time in connection with preparing Charleston Business and Occupation Tax audit protest, update calls with T. Becker, and billing.	7.4	\$ 2,663.00
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, drafting of audit protest, update meeting with T. Becker, and billing.	20.4	\$ 5,930.00
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 work papers, analyzing protested purchases, preparation of fixed asset information requests for auditor, and billing.	18.0	\$ 5,796.00
Kentucky - Audit Support	This category includes time in connection with meetings regarding KY audit between EY team, update call to T. Becker, preparation of tax assessment and letter for bankruptcy court, review of purchases on auditor report, analyzing capital lease agreements and purchases for exemption opportunities, preparation of protest letter including updated work papers, and billing.	40.3	\$ 11,010.50
Minnesota - Audit Support	This category includes time in connection with update meetings and analyzing auditor work papers.	3.1	\$ 1,162.50
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 update call with New York state auditors, preparing arguments and planning for upcoming Sales and Use Conference, correspondence internally and with New York Department of Tax to discuss penalty abatement and minimal interest, and billing	21.0	\$ 10,309.00
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, project updates with team and T. Becker, preparation of information request provided by auditors, correspondence with and delivery to New York auditors regarding updated audit work papers, review of updated fixed asset and expense work papers, calculation of expense projections and tax assessment, and billing	19.2	\$ 5,786.00
Pennsylvania - Audit Support	This category includes time in connection with audit status updates internally and with T. Becker, preparing write-up to be delivered to state auditor, review of auditor work papers and EY prepared protest in regards to sales, fixed assets, and expense exceptions, and billing.	24.9	\$ 7,125.50
South Carolina - Look Back Review	This category includes time in connection with preparation of sales and use tax look back review of use tax overpaid in the state of South Carolina. These fees include review of invoices, research of state regulations, preparation of refund schedule, preparing amended returns for appropriate periods, putting claim together including cover letters, and delivery of claim to the state.	19.2	\$ 5,544.00
Texas - Audit Support	This category includes time in connection with review of auditors report relative to supporting documentation, update calls with T. Becker, and billing.	3.0	\$ 905.00
Wisconsin - Audit Report	This category includes time in connection with review of auditors findings, coordination of staff to pull invoices related to auditors tax assessment, and internal update meetings.	8.5	\$ 2,491.50
Total		201.3	\$ 66,961.50

Gander Mountain Company
Summary of Out-of-Pocket Expenses by Category
For the Period October 28, 2017 through December 1, 2017

Expense Category	Expense Amount
Total	\$ -

Gander Mountain Company
Summary of Fees by Professional
For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Root, Kalyn	Staff	30-Oct-17	Prepare October billing for Gander Mountain Audit Support (October 1 - 27)	2.3	\$ 195.00	\$ 448.50
Sietstra, Chris	Staff	30-Oct-17	Review comments with N. Stumph regarding Charleston, WV B&O tax	0.5	\$ 195.00	\$ 97.50
Leinen, Christopher	Senior	30-Oct-17	Provided audit support for various audits including new NY, IN, KY, and City of Thornton, CO	2.8	\$ 275.00	\$ 770.00
Stumpf, Nicole	Manager	30-Oct-17	Provided update regarding City of Charleston, WV audit	1.0	\$ 375.00	\$ 375.00
Husnik, LaChelle	Senior	30-Oct-17	Review of Gander Mountain Texas auditors report	0.5	\$ 275.00	\$ 137.50
Dunnigan, David	Manager	30-Oct-17	Provided audit support for various audits including NY, IN, and City of Thornton, CO	2.5	\$ 375.00	\$ 937.50
Root, Kalyn	Staff	31-Oct-17	Prepare October billing for Gander Mountain Audit Support (October 1 - 27)	4.9	\$ 195.00	\$ 955.50
Phillips, Jason	Partner	31-Oct-17	Receive and provide project status update	0.5	\$ 595.00	\$ 297.50
Leinen, Christopher	Senior	31-Oct-17	Provided audit support for various audits including new NY, IN, KY, and City of Thornton, CO	3.7	\$ 275.00	\$ 1,017.50
Husnik, LaChelle	Senior	31-Oct-17	Review of Gander Mountain Texas auditors report	1.0	\$ 275.00	\$ 275.00
Azumah, Selasie	Staff	31-Oct-17	Prepare information request for fixed assets relating to NY audit	3.0	\$ 195.00	\$ 585.00
Dunnigan, David	Manager	31-Oct-17	Provided audit support for various audits including NY, IN, and City of Thornton, CO	2.0	\$ 375.00	\$ 750.00
Dunnigan, David	Manager	1-Nov-17	Provided audit support for various audits including NY, IN, and City of Thornton, CO	1.0	\$ 375.00	\$ 375.00
Leinen, Christopher	Senior	1-Nov-17	Update call with D. Dunnigan to discuss new NY auditor information request	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	1-Nov-17	Provided audit support for various audits including new NY, IN, KY, and City of Thornton, CO	3.8	\$ 275.00	\$ 1,045.00
Azumah, Selasie	Staff	1-Nov-17	Prepare information request for fixed assets relating to NY audit	1.5	\$ 195.00	\$ 292.50
Dunnigan, David	Manager	2-Nov-17	Provided audit support for various audits including NY, IN, and City of Thornton, CO	1.5	\$ 375.00	\$ 562.50
Phillips, Jason	Partner	21-Nov-17	Status update; discussion of scope expansion; billing review	1.0	\$ 595.00	\$ 595.00
Leinen, Christopher	Senior	2-Nov-17	Call with D. Dunnigan to discuss Indiana auditor follow-up questions related to protested purchases	0.4	\$ 275.00	\$ 110.00
Leinen, Christopher	Senior	2-Nov-17	Call with B. Ressler and D. Dunnigan to discuss fees for all audits	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	2-Nov-17	Provided audit support for various audits including new NY, IN, KY, and City of Thornton, CO	4.4	\$ 275.00	\$ 1,210.00
Azumah, Selasie	Staff	2-Nov-17	Prepared IN fixed asset information request	3.0	\$ 195.00	\$ 585.00
Leinen, Christopher	Senior	3-Nov-17	Provided audit support for various audits including new NY, IN, KY, and City of Thornton, CO	0.5	\$ 275.00	\$ 137.50
Azumah, Selasie	Staff	3-Nov-17	Prepared IN fixed asset information request	0.5	\$ 195.00	\$ 97.50
Leinen, Christopher	Senior	6-Nov-17	Provided audit support for various open audits including new NY, City of Thornton, CO, KY, IN and PA	2.8	\$ 275.00	\$ 770.00
Dunnigan, David	Manager	6-Nov-17	Audit support for IN, old NY, New NY, WI, and PA	4.5	\$ 375.00	\$ 1,687.50
Flagg, Nancy	Executive Director	6-Nov-17	Review fee application and ID missing expenses	0.4	\$ 575.00	\$ 230.00
Leinen, Christopher	Senior	7-Nov-17	Provided audit support for various open audits including new NY, City of Thornton, CO, KY, IN and PA	4.5	\$ 275.00	\$ 1,237.50
Dunnigan, David	Manager	7-Nov-17	Audit support for IN, old NY, New NY, WI, and PA	4.0	\$ 375.00	\$ 1,500.00
Flagg, Nancy	Executive Director	7-Nov-17	Call with Thomas Wolfe at KY regarding claim; internal team call to prep for audit status; call with T. Becker; review audit info from Dave for tracker expansion; review claim copies for spreadsheet update	2.2	\$ 575.00	\$ 1,265.00

Gander Mountain Company
Summary of Fees by Professional
For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	7-Nov-17	Gander Mountain discussion with D. Dunnigan, B. Ressler, and N. Flagg regarding status of ongoing audits; updating audit matrix; preparation for discussion with T. Becker	1.3	\$ 395.00	\$ 513.50
Gatt, Katherine	Manager	7-Nov-17	Gander Mountain update sales tax audit summary file to reflect status resolution and next steps	1.1	\$ 395.00	\$ 434.50
Leinen, Christopher	Senior	8-Nov-17	Audit support for new NY, City of Thornton, CO, KY, IN, and PA	1.5	\$ 275.00	\$ 412.50
Husnik, LaChelle	Senior	8-Nov-17	KY audit support: prep staff to write KY sales tax assessment and letter for bankruptcy court. Discuss with other senior/provide examples	0.2	\$ 275.00	\$ 55.00
Winter, Matthew	Staff	8-Nov-17	Assisted on KY audit support	1.5	\$ 195.00	\$ 292.50
Dunnigan, David	Manager	8-Nov-17	Audit support for IN, old NY, New NY, WI, and PA	3.3	\$ 375.00	\$ 1,237.50
Root, Kalyn	Staff	8-Nov-17	SC LBR: worked on completing South Carolina look back review including planning meeting with T. Gebeyehu, preparing schedule of invoices, prepping state forms, writing cover letters, researching state statutes, and passing refund claims through review	1.8	\$ 195.00	\$ 351.00
Flagg, Nancy	Executive Director	8-Nov-17	Update/Expand the audit and claim tracker spreadsheet; audit sales call with T. Becker and FTI team; markup to D. Dunnigan's update and send file to team	2.4	\$ 575.00	\$ 1,380.00
Phillips, Jason	Partner	30-Nov-17	SOW expansion, status, invoicing	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher	Senior	9-Nov-17	Audit support for new NY, City of Thornton, CO, KY, IN, and PA	2.5	\$ 275.00	\$ 687.50
Husnik, LaChelle	Senior	9-Nov-17	KY audit support: prep staff to write KY sales tax assessment and letter for bankruptcy court. Discuss with other senior/provide examples	1.5	\$ 275.00	\$ 412.50
Husnik, LaChelle	Senior	9-Nov-17	Review staff draft / edits and feedback for KY audit support	0.5	\$ 275.00	\$ 137.50
Winter, Matthew	Staff	9-Nov-17	Assisted on KY audit support	1.5	\$ 195.00	\$ 292.50
Azumah, Selasie	Staff	9-Nov-17	KY audit write-up	4.0	\$ 195.00	\$ 780.00
Azumah, Selasie	Staff	9-Nov-17	CO audit write-up	3.0	\$ 195.00	\$ 585.00
Dunnigan, David	Manager	9-Nov-17	Audit support for IN, old NY, New NY, WI, and PA	2.5	\$ 375.00	\$ 937.50
Root, Kalyn	Staff	9-Nov-17	SC LBR: worked on completing South Carolina look back review including planning meeting with T. Gebeyehu, preparing schedule of invoices, prepping state forms, writing cover letters, researching state statutes, and passing refund claims through review	3.5	\$ 195.00	\$ 682.50
Flagg, Nancy	Executive Director	9-Nov-17	Reply to T. Becker regarding tax wind down and provide availability to discuss next week	0.4	\$ 575.00	\$ 230.00
Leinen, Christopher	Senior	10-Nov-17	Audit support for new NY, City of Thornton, CO, KY, IN, and PA	2.6	\$ 275.00	\$ 715.00
Winter, Matthew	Staff	10-Nov-17	Assisted in providing PA audit support	4.5	\$ 195.00	\$ 877.50
Husnik, LaChelle	Senior	10-Nov-17	Review staff draft / edits and feedback for KY audit	0.5	\$ 275.00	\$ 137.50
Husnik, LaChelle	Senior	10-Nov-17	KY audit support: prep staff to write KY sales tax assessment and letter for bankruptcy court. Discuss with other senior/provide examples	0.5	\$ 275.00	\$ 137.50
Husnik, LaChelle	Senior	10-Nov-17	GM WI: Audit report review/staff meeting	2.5	\$ 275.00	\$ 687.50
Dunnigan, David	Manager	10-Nov-17	Audit support for IN, old NY, New NY, WI, and PA	2.0	\$ 375.00	\$ 750.00
Root, Kalyn	Staff	10-Nov-17	WI Audit: Met with L. Husnik regarding invoices D. Dunnigan wants to pull, created pull list, set up and ran extractor tool	0.8	\$ 195.00	\$ 156.00
Gebeyehu, Tad	Manager	13-Nov-17	Time spent on SC SUT look back review	8.0	\$ 375.00	\$ 3,000.00
Leinen, Christopher	Senior	13-Nov-17	Meeting with D. Dunnigan and B. Ressler regarding KY, City of Thornton, CO, NY and PA audits	2.0	\$ 275.00	\$ 550.00
Leinen, Christopher	Senior	13-Nov-17	KY audit support: correspondence with N. Flagg regarding general unsecured rules for purchases	0.2	\$ 275.00	\$ 55.00
Husnik, LaChelle	Senior	13-Nov-17	GM WI staff check in & review	0.5	\$ 275.00	\$ 137.50

Gander Mountain Company
Summary of Fees by Professional
For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Dunnigan, David	Manager	13-Nov-17	PA, NY, KY, and Thornton, CO discussion with EY bankruptcy team	1.3	\$ 375.00	\$ 487.50
Winter, Matthew	Staff	13-Nov-17	PA audit support write-up	2.5	\$ 195.00	\$ 487.50
Ressler, Brad	Partner	2-Nov-17	Provided support relating to the NY, IN and KY audits	1.0	\$ 595.00	\$ 595.00
Leinen, Christopher	Senior	14-Nov-17	KY audit support: reviewed fixed assets and expense assessment; coordinate K. Root to pull capital lease agreements and purchases related to services	1.5	\$ 275.00	\$ 412.50
Leinen, Christopher	Senior	14-Nov-17	NY audit support: correspondence with NY auditor to check state of updated audit work papers	0.1	\$ 275.00	\$ 27.50
Leinen, Christopher	Senior	14-Nov-17	Audit support for KY and City of Thornton, CO	1.5	\$ 275.00	\$ 412.50
Dunnigan, David	Manager	14-Nov-17	PA, NY, KY, and Thornton, CO discussion with EY bankruptcy team	0.5	\$ 375.00	\$ 187.50
Root, Kalyn	Staff	14-Nov-17	WI Audit: created pull its, periodically reset extractor tool when it encountered and error, manually pulling invoices not found, updated tracker spreadsheet	1.4	\$ 195.00	\$ 273.00
Winter, Matthew	Staff	14-Nov-17	PA audit support write-up	0.5	\$ 195.00	\$ 97.50
Flagg, Nancy	Executive Director	14-Nov-17	KY use tax rules reply to C. Leinen; KY audit guidance to D. Dunnigan	0.7	\$ 575.00	\$ 402.50
Leinen, Christopher	Senior	15-Nov-17	Audit support for KY and City of Thornton, CO	1.0	\$ 275.00	\$ 275.00
Root, Kalyn	Staff	15-Nov-17	Looked for KY capital leases and line items that could potentially meet KY tax service exemption	2.7	\$ 195.00	\$ 526.50
Winter, Matthew	Staff	15-Nov-17	PA audit support write-up	0.5	\$ 195.00	\$ 97.50
Flagg, Nancy	Executive Director	14-Nov-17	Prepared wind down best practices document for T. Becker	0.4	\$ 575.00	\$ 230.00
Gebeyehu, Tad	Manager	16-Nov-17	Finalizing the SC SUT refund claim	1.0	\$ 375.00	\$ 375.00
Leinen, Christopher	Senior	16-Nov-17	Update meeting with D. Dunnigan regarding KY and City of Thornton, CO	0.9	\$ 275.00	\$ 247.50
Leinen, Christopher	Senior	16-Nov-17	Audit support for KY and City of Thornton, CO	1.0	\$ 275.00	\$ 275.00
Dunnigan, David	Manager	16-Nov-17	PA, NY, KY, and Thornton, CO discussion with EY bankruptcy team	1.5	\$ 375.00	\$ 562.50
Winter, Matthew	Staff	16-Nov-17	PA audit support write-up	1.0	\$ 195.00	\$ 195.00
Gebeyehu, Tad	Manager	17-Nov-17	Finalizing the SC SUT refund claim	1.0	\$ 375.00	\$ 375.00
Leinen, Christopher	Senior	17-Nov-17	Call with B. Ressler and D. Dunnigan regarding NY, PA and KY audits	0.8	\$ 275.00	\$ 220.00
Dunnigan, David	Manager	17-Nov-17	PA, NY, KY, and Thornton, CO discussion with EY bankruptcy team	2.0	\$ 375.00	\$ 750.00
Root, Kalyn	Staff	17-Nov-17	Made changed to SC refund claim per T. Gebeyehu's request; printed off final claim documentation; prepped for B. Ressler's review	3.2	\$ 195.00	\$ 624.00
Root, Kalyn	Staff	17-Nov-17	Prepared Gander Mountain September draft invoice for C. Leinen's review	0.6	\$ 195.00	\$ 117.00
Flagg, Nancy	Executive Director	17-Nov-17	Call with T. Becker, Jim, and Clint regarding tax wind down; SOW confirming wind down including scope to Gander Mountain team	1.5	\$ 575.00	\$ 862.50
Gatt, Katherine	Manager	17-Nov-17	Discussion with N. Flagg, B. Ressler, D. Dunnigan, Mike, T. Becker, and C. Cutler regarding state tax clearances and withdrawals and resolution of ongoing audits	0.9	\$ 395.00	\$ 355.50
Ressler, Brad	Partner	9-Nov-17	Update call with T. Becker	1.0	\$ 595.00	\$ 595.00
Root, Kalyn	Staff	20-Nov-17	Worked with T. Gebeyehu and B. Ressler to get final signatures; mailed out refund claim via certified mail	0.7	\$ 195.00	\$ 136.50
Guerino, Frank	Executive Director	20-Nov-17	Per B. Ressler, conference call with EY team regarding planning for upcoming sales and use tax conference with Department on 12/4	1.0	\$ 575.00	\$ 575.00
Stumpf, Nicole	Manager	20-Nov-17	Charleston, WV B&O tax audit support	2.0	\$ 375.00	\$ 750.00
Flagg, Nancy	Executive Director	20-Nov-17	EY team call to discuss status of SUT audit claims	0.7	\$ 575.00	\$ 402.50
Gatt, Katherine	Manager	20-Nov-17	Gander Mountain discussion with N. Flagg, B. Ressler, and D. Dunnigan regarding status of PA and NY audits, timeline, and next steps	0.6	\$ 395.00	\$ 237.00
Stumpf, Nicole	Manager	21-Nov-17	Charleston, WV B&O tax audit support	2.0	\$ 375.00	\$ 750.00

Gander Mountain Company
Summary of Fees by Professional
For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Winter, Matthew	Staff	21-Nov-17	PA audit support	1.0	\$ 195.00	\$ 195.00
Ressler, Brad	Partner	14-Nov-17	Update calls with T. Becker	1.0	\$ 595.00	\$ 595.00
Flagg, Nancy	Executive Director	21-Nov-17	Email to M. Hosbach to confirm next steps to satisfy Gander Mountain request for expansion of tax services to address tax deregistration's	0.7	\$ 575.00	\$ 402.50
Guerino, Frank	Executive Director	22-Nov-17	NY sales tax desk; prep conference call with auditors to discuss conference meeting	1.0	\$ 575.00	\$ 575.00
Ressler, Brad	Partner	19-Nov-17	Update call with old NY auditors	1.0	\$ 595.00	\$ 595.00
Dunnigan, David	Manager	27-Nov-17	Further worked on audit supports for NY, MN, PA, KY, and IN	6.0	\$ 375.00	\$ 2,250.00
Ressler, Brad	Partner	27-Nov-17	Meetings and prep of arguments for NY audits	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher	Senior	28-Nov-17	New NY audit support: review updated fixed asset work papers from auditor; review expense report from auditor and calculated new expense projection; summarize updated tax assessment; provide update to D. Dunnigan and B. Ressler	1.2	\$ 275.00	\$ 330.00
Leinen, Christopher	Senior	28-Nov-17	Finalized KY protest letter and updated audit work papers for D. Dunnigan's review	3.2	\$ 275.00	\$ 880.00
Dunnigan, David	Manager	28-Nov-17	Further worked on audit supports for NY, MN, PA, KY, and IN	3.0	\$ 375.00	\$ 1,125.00
Gatt, Katherine	Manager	28-Nov-17	Prepare SOW amendment for requested tax clearance and withdrawal services	0.9	\$ 395.00	\$ 355.50
Flagg, Nancy	Executive Director	28-Nov-17	PA call with internal team on next steps with PA BK division	0.6	\$ 575.00	\$ 345.00
Gatt, Katherine	Manager	28-Nov-17	Discussion with B. Ressler, D. Dunnigan, and N. Flagg regarding PA attorney general letter requesting resolution of sales tax audit and next steps	0.6	\$ 395.00	\$ 237.00
Guerino, Frank	Executive Director	29-Nov-17	Per D. Dunnigan, email responses and conference calls internally and with NY Dept of Tax to discuss penalty abatement and minimal stat interest	0.5	\$ 575.00	\$ 287.50
Ressler, Brad	Partner	27-Nov-17	Meetings and prep of arguments for NY audits	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher	Senior	29-Nov-17	New NY audit support: review updated fixed asset work papers from auditor; review expense report from auditor and calculated new expense projection; summarize updated tax assessment; provide update to D. Dunnigan and B. Ressler	1.0	\$ 275.00	\$ 275.00
Leinen, Christopher	Senior	29-Nov-17	Finalize KY protest letter and updated audit work papers for Dave's review	2.2	\$ 275.00	\$ 605.00
Dunnigan, David	Manager	29-Nov-17	Further worked on audit supports for NY, MN, PA, KY, and IN	3.5	\$ 375.00	\$ 1,312.50
Winter, Matthew	Staff	29-Nov-17	PA audit support	0.5	\$ 195.00	\$ 97.50
Ressler, Brad	Partner	29-Nov-17	Meetings and prep of arguments for NY audits	2.0	\$ 595.00	\$ 1,190.00
Guerino, Frank	Executive Director	30-Nov-17	Per D. Dunnigan, email responses and conference calls internally and with NY Dept of Tax to discuss penalty abatement and minimal stat interest	1.0	\$ 575.00	\$ 575.00
Leinen, Christopher	Senior	30-Nov-17	Old NY audit support: internal call with B. Ressler, D. Dunnigan, and F. Guerino regarding interest on old NY audit	0.5	\$ 275.00	\$ 137.50
Leinen, Christopher	Senior	30-Nov-17	New NY audit support: review updated fixed asset work papers from auditor; review expense report from auditor and calculated new expense projection; summarize updated tax assessment; provide update to D. Dunnigan and B. Ressler	0.5	\$ 275.00	\$ 137.50
Dunnigan, David	Manager	30-Nov-17	Further worked on audit supports for NY, MN, PA, KY, and IN	3.0	\$ 375.00	\$ 1,125.00
Gatt, Katherine	Manager	30-Nov-17	Discussion with R. Edmundson, PA attorney general, regarding audit resolution and request for telephone conference	0.9	\$ 395.00	\$ 355.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	1-Dec-17	Meetings and prep of arguments for NY audits	2.0	\$ 595.00	\$ 1,190.00
Leinen, Christopher	Senior	1-Dec-17	Old NY audit support: forward test period audit election method form and withdrawal of protest form from B. Ressler	0.2	\$ 275.00	\$ 55.00
Total				201.30		\$ 66,961.50

Gander Mountain Company
Out-of-Pocket Expenses
For the Period October 28, 2017 through December 1, 2017

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Total					\$ -

Gander Mountain Company
Summary of Compensation by Professional
For the Period December 2, 2017 through December 29, 2017

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	1.0	\$595.00	\$595.00
Flagg, Nancy	Executive Director	3.0	\$575.00	\$1,725.00
Scott, Eric	Senior Manager	0.5	\$495.00	\$247.50
Gatt, Katherine	Manager	7.8	\$395.00	\$3,081.00
Dunnigan, David	Manager	19.5	\$375.00	\$7,312.50
Stumpf, Nicole	Manager	0.5	\$375.00	\$187.50
Leinen, Christopher	Senior	27.3	\$275.00	\$7,507.50
Husnik, LaChelle	Senior	5.1	\$275.00	\$1,402.50
Azumah, Selasie	Staff	0.5	\$195.00	\$97.50
Root, Kalyn	Staff	7.3	\$195.00	\$1,423.50
Shukle, Monica	Staff	1.1	\$195.00	\$214.50
Total		73.6		\$23,794.00

Gander Mountain Company
 Summary of Compensation by Project
 For the Period December 2, 2017 through December 29, 2017

Project Category	Description	Time	Total Individual Fees
Bankruptcy Assistance	This category includes time in connection with meetings to discuss state audits, follow-up on SOW amendment, correspondence with Pennsylvania attorney general regarding proposed resolution, communication around state clearance and withdrawal, providing bankruptcy discussion for Kentucky protest, discussion with Texas regarding resolution of sales tax examination, and correspondence with Gander Mountain regarding Kentucky property tax assessment.	9.9	\$4,288.50
City of Charleston, WV - Audit Support	This category includes time in connection with review discussions for the Charleston Business and Occupation Tax audit protest, updating audit summary tracker for discussion with Tim Becker, and billing.	2.0	\$536.00
City of Thornton, CO - Audit Support	This category includes time in connection with finalizing request for redetermination letter and audit work papers, internal status and strategy meetings, calls with the auditor and appeals group to discuss proposed changes, updating audit summary tracker for discussion with Tim Becker, and billing.	13.2	\$4,346.00
Indiana - Audit Support	This category includes time in connection with protesting the audit performed by the state of Indiana, including internal status meetings, correspondence with state auditors including follow up emails and calls, locating support documentation requested by auditor, updating audit summary tracker for discussion with Tim Becker, and billing.	6.5	\$1,893.50
Kentucky - Audit Support	This category includes time in connection with protesting the audit performed by the state of Kentucky, including internal status and strategy meetings to discuss resolution and next steps, finalizing Kentucky redetermination letter and audit work papers, locating missing documentation, updating audit summary tracker for discussion with Tim Becker, and billing.	20.8	\$6,250.00
Minnesota - Audit Support	This category includes time in connection with update meeting with T. Becker, correspondence with state auditors, review of Minnesota letter of protest and Department of Revenue letter, preparing schedule of updated assessment, updating audit summary tracker for discussion with Tim Becker, and billing.	9.1	\$2,708.50
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 update call with New York state auditors and EY team, updating audit summary tracker for discussion with Tim Becker, preparing follow-up emails, and billing.	8.9	\$2,899.50
Pennsylvania - Audit Support	This category includes time in connection with internal status updates and planning meetings, finalize supplemental write up and sales reconciliation to be delivered to attorney general, correspondence with attorney general, updating audit summary tracker for discussion with Tim Becker, and billing.	3.2	\$872.00
Total		73.6	23,794.00

Gander Mountain Company
Summary of Out-of-Pocket Expenses by Category
For the Period December 2, 2017 through December 29, 2017

Expense Category	Expense Amount
Total	\$-00

Gander Mountain Company
Summary of Fees by Professional
For the Period December 2, 2017 through December 29, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Flagg, Nancy	Executive Director	4-Dec-17	Review K. Gatt's email to PA and comment	0.4	\$575.00	\$230.00
Leinen, Christopher	Senior	4-Dec-17	Gander Mountain Billing - reviewed time and expense entries for November fee application; correspondence with team and client regarding draft application	1.7	\$275.00	\$467.50
Root, Kalyn	Staff	4-Dec-17	Allocated hours for November billing for C. Leinen's review	2.7	\$195.00	\$526.50
Dunnigan, David	Manager	4-Dec-17	NY, IN, MN, City of Thornton - Calls with auditors, calls with appeals group, follow up emails on status of IN audit	2.0	\$375.00	\$750.00
Flagg, Nancy	Executive Director	4-Dec-17	Follow-up on SOW amendment	0.4	\$575.00	\$230.00
Gatt, Katherine	Manager	4-Dec-17	Review PA audit protest letter, prepare email correspondence to R. Edmundson, PA attorney general, regarding issues identified and proposed resolution	1.4	\$395.00	\$553.00
Leinen, Christopher	Senior	5-Dec-17	Gander Mountain Billing - reviewed time and expense entries for November fee application; correspondence with team and client regarding draft application	0.1	\$275.00	\$27.50
Root, Kalyn	Staff	5-Dec-17	Prepared November time and expense template	4.6	\$195.00	\$897.00
Leinen, Christopher	Senior	5-Dec-17	IN audit support: located soft copies of protested purchases and sales schedules submitted with protest letter for IN auditor	0.3	\$275.00	\$82.50
Gatt, Katherine	Manager	5-Dec-17	Prepare email to S. Walter and M. Gentile providing background information of states for tax clearance/withdrawal purposes	1.1	\$395.00	\$434.50
Gatt, Katherine	Manager	5-Dec-17	Review PA audit protest letter, prepare email correspondence to R. Edmundson, PA attorney general, regarding issues identified and proposed resolution	0.7	\$395.00	\$276.50
Leinen, Christopher	Senior	6-Dec-17	Gander Mountain Billing - reviewed time and expense entries for November fee application; correspondence with team and client regarding draft application	0.5	\$275.00	\$137.50
Leinen, Christopher	Senior	6-Dec-17	Updated City of Thornton sales tax audit protest letter	2.0	\$275.00	\$550.00
Dunnigan, David	Manager	6-Dec-17	NY, IN, MN, City of Thornton - Calls with auditors, calls with appeals group, follow up emails on status of IN audit	1.2	\$375.00	\$450.00
Gatt, Katherine	Manager	6-Dec-17	Review PA audit protest letter, prepare email correspondence to R. Edmundson, PA attorney general, regarding issues identified and proposed resolution	0.1	\$395.00	\$39.50
Leinen, Christopher	Senior	7-Dec-17	Discuss November invoice and estimated fees to complete with B. Ressler and D. Dunnigan (Old NY, PA, KY, City of Thornton, IN)	0.5	\$275.00	\$137.50
Leinen, Christopher	Senior	7-Dec-17	Reviewed time and expense entries for November fee application; correspondence with team and client regarding draft application	0.1	\$275.00	\$27.50
Dunnigan, David	Manager	7-Dec-17	NY, IN, MN, City of Thornton - Calls with auditors, calls with appeals group, follow up emails on status of IN audit	1.0	\$375.00	\$375.00
Gatt, Katherine	Manager	7-Dec-17	Review PA audit protest letter, prepare email correspondence to R. Edmundson, PA attorney general, regarding issues identified and proposed resolution	0.1	\$395.00	\$39.50
Ressler, Brad	Partner	8-Dec-17	City of Thornton appeal	1.0	\$595.00	\$595.00
Leinen, Christopher	Senior	8-Dec-17	Internal call to discuss requesting second PPED review for Gander Mountain audits	0.4	\$275.00	\$110.00
Leinen, Christopher	Senior	8-Dec-17	Updated City of Thornton sales tax audit protest letter	0.1	\$275.00	\$27.50
Leinen, Christopher	Senior	8-Dec-17	Updated KY sales and use tax protest letter	1.5	\$275.00	\$412.50
Azumah, Selasie	Staff	8-Dec-17	Burned and mailed PA reconciliation CD	0.5	\$195.00	\$97.50

Gander Mountain Company
Summary of Fees by Professional
For the Period December 2, 2017 through December 29, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Dunnigan, David	Manager	8-Dec-17	NY, IN, MN, City of Thornton - Calls with auditors, calls with appeals group, follow up emails on status of IN audit	2.3	\$375.00	\$862.50
Gatt, Katherine	Manager	8-Dec-17	Review PA audit protest letter, prepare email correspondence to R. Edmundson, PA attorney general, regarding issues identified and proposed resolution	0.1	\$395.00	\$39.50
Dunnigan, David	Manager	12-Dec-17	NY, KY, City of Thornton	1.2	\$375.00	\$450.00
Leinen, Christopher	Senior	12-Dec-17	KY protest letter and updated audit work papers; update meeting with D. Dunnigan	0.5	\$275.00	\$137.50
Leinen, Christopher	Senior	12-Dec-17	Update and finalize City of Thornton request for redetermination letter and audit work papers per B. Ressler's review comments	1.1	\$275.00	\$302.50
Leinen, Christopher	Senior	12-Dec-17	Update KY request for redetermination and audit work papers per review comments; send to B. Ressler for review	1.5	\$275.00	\$412.50
Dunnigan, David	Manager	13-Dec-17	NY, KY, City of Thornton	1.1	\$375.00	\$412.50
Leinen, Christopher	Senior	13-Dec-17	Update KY request for redetermination and audit work papers per review comments; send to B. Ressler for review	2.5	\$275.00	\$687.50
Leinen, Christopher	Senior	14-Dec-17	Gander Mountain City of Thornton Audit - call with Thornton auditor to discuss proposed changes to assessment; compile notes for call	1.0	\$275.00	\$275.00
Dunnigan, David	Manager	14-Dec-17	NY, KY, City of Thornton	0.6	\$375.00	\$225.00
Stumpf, Nicole	Manager	14-Dec-17	Review Discussion	0.5	\$375.00	\$187.50
Flagg, Nancy	Executive Director	15-Dec-17	KY audit resolution call	0.5	\$575.00	\$287.50
Scott, Eric	Senior Manager	15-Dec-17	Call with N Flagg, B. Ressler, and team on KY SUT assessment in bankruptcy	0.5	\$495.00	\$247.50
Leinen, Christopher	Senior	15-Dec-17	KY protest letter and updated audit work papers - call with N. Flagg and K. Gatt to discuss next steps	0.5	\$275.00	\$137.50
Dunnigan, David	Manager	15-Dec-17	NY, KY, City of Thornton	1.1	\$375.00	\$412.50
Gatt, Katherine	Manager	15-Dec-17	Discussion with B. Ressler, N. Flagg, E. Scott, and D. Dunnigan regarding KY examination, protest letter, review protest letter, incorporate relevant bankruptcy discussion	2.3	\$395.00	\$908.50
Dunnigan, David	Manager	18-Dec-17	MN, City of Thornton, KY, Update with T. Becker, Emails with S. Savitz, Call with NY Auditors	1.5	\$375.00	\$562.50
Husnik, LaChelle	Senior	18-Dec-17	MN Summary of auditor / DOR's review of MN letter of protest	1.0	\$275.00	\$275.00
Husnik, LaChelle	Senior	18-Dec-17	MN scanning and review of DOR letter	0.5	\$275.00	\$137.50
Leinen, Christopher	Senior	18-Dec-17	Audit assistance: update audit summary tracker for meeting w/ T. Becker; updates to KY objection letter and work papers, finalize for N. Flagg's review; coordinate staff to mail KY deliverable. NY and IN audit assistance	3.5	\$275.00	\$962.50
Husnik, LaChelle	Senior	19-Dec-17	MN email draft to Manager/Partner - schedule of updated assessment	2.0	\$275.00	\$550.00
Husnik, LaChelle	Senior	19-Dec-17	GM MN meeting / review and notes of appeals review	1.0	\$275.00	\$275.00
Leinen, Christopher	Senior	19-Dec-17	Audit assistance: update audit summary tracker for meeting w/ T. Becker; updates to KY objection letter and work papers, finalize for N. Flagg's review; coordinate staff to mail KY deliverable. NY and IN audit assistance	3.0	\$275.00	\$825.00
Flagg, Nancy	Executive Director	19-Dec-17	Texas claim review and reply to D. Dunnigan regarding bankruptcy division alignment to update claim amount and classification	0.4	\$575.00	\$230.00
Husnik, LaChelle	Senior	20-Dec-17	GM KY - search for document and update KY payments / meeting	0.6	\$275.00	\$165.00
Dunnigan, David	Manager	20-Dec-17	MN, City of Thornton, KY, Update with T. Becker, Emails with S. Savitz, Call with NY Auditors	4.5	\$375.00	\$1,687.50

Gander Mountain Company
 Summary of Fees by Professional
 For the Period December 2, 2017 through December 29, 2017

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Shuckle, Monica	Staff	20-Dec-17	Burning KY files to include in redetermination to disc and printing final documents	1.1	\$195.00	\$214.50
Leinen, Christopher	Senior	20-Dec-17	Audit assistance: update audit summary tracker for meeting w/ T. Becker; updates to KY objection letter and work papers, finalize for N. Flagg's review; coordinate staff to mail KY deliverable. NY and IN audit assistance	3.0	\$275.00	\$825.00
Flagg, Nancy	Executive Director	20-Dec-17	Claim status review w/ D. Dunnigan for PA, KY, and TX; claim follow-ups with K.Gatt for TX, KY, and PA	0.9	\$575.00	\$517.50
Gatt, Katherine	Manager	20-Dec-17	Discussion with TX regarding resolution of sales tax examination amended proof of claim	1.3	\$395.00	\$513.50
Dunnigan, David	Manager	21-Dec-17	MN, City of Thornton, KY, Update with T. Becker, Emails with S. Savitz, Call with NY Auditors	3.0	\$375.00	\$1,125.00
Leinen, Christopher	Senior	21-Dec-17	Audit assistance: update audit summary tracker for meeting w/ T. Becker; updates to KY objection letter and work papers, finalize for N. Flagg's review; coordinate staff to mail KY deliverable. NY and IN audit assistance	3.5	\$275.00	\$962.50
Flagg, Nancy	Executive Director	21-Dec-17	BK classification review and reply to B. Ressler regarding Thornton audit	0.4	\$575.00	\$230.00
Gatt, Katherine	Manager	21-Dec-17	Email M. Flikke regarding KY property tax examination / assessment reflected on proof of claim	0.7	\$395.00	\$276.50
Total				73.6		\$23,794.00

Gander Mountain Company

Out-of-Pocket Expenses

For the Period December 2, 2017 through December 29, 2017

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Total					\$-00

**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 Fourth Interim Application for Allowance of Fees and Expenses of Accountant, November 1, 2017, through December 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 **November 1, 2017** through **December 31, 2017** in the amount of **\$90,755.50** 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