

**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 FIFTH AND FINAL
APPLICATION FOR ALLOWANCE
OF FEES AND EXPENSES FOR ACCOUNTANT AND TAX ADVISOR
JANUARY 1, 2018, THROUGH FEBRUARY 8, 2018 (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 **2:30 p.m. on Wednesday, March 21, 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, March 16, 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. The Debtors’ and Official Committee of Unsecured Creditors’ Joint Plan of Liquidation (the “Plan”) [Docket No. 1359] was confirmed on January 25, 2018 [Docket No. 1572]. The Plan became effective on February 8, 2018 [Docket No 1590] .

8. This is EY LLP’s fifth and final fee application for compensation. EY LLP received Court approval for the prior fee applications:

<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
\$90,755.50	February 14, 2018	1602
\$380,622.38		

9. 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 January 1, 2018, through February 8, 2018, in the amount of **\$122,630.13** and reimbursement expenses in the amount of **\$2,311.99** for a total of **\$124,942.12**.

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: \$122,630.13

Services consist of extensive communication regarding status of state audits, final assessments, calculations of assessments, administrative duties, tax due offer and counter offers with CO auditors, internal sales, and sales reconciliation; reviewing audits, tax clearance forms and applications; identifying and recovering sales and use tax overpayments; obtaining form signatures; and gathering construction contract invoices.

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	4.0	\$595.00	\$2,380.00
Phillips, Jason	Partner	1.8	\$595.00	\$1,071.00
Flagg, Nancy	Executive Director	45.0	\$575.00	\$25,875.00
Gentile, Matthew	Senior Manager	16.6	\$495.00	\$8,217.00

Name	Title	Time	Hourly Rate	Total Individual Fees
Hussey, Wayne	Senior Manager	1.0	\$495.00	\$495.00
Scott, Eric	Senior Manager	0.8	\$495.00	\$396.00
Gatt, Katherine	Manager	45.4	\$395.00	\$17,933.00
Dunnigan, David	Manager	50.4	\$375.00	\$18,900.00
Leinen, Christopher	Senior	17.4	\$275.00	\$4,785.00
Ajodha, Amy	Staff	10.0	\$195.00	\$1,950.00
Root, Kalyn	Staff	18.4	\$195.00	\$3,588.00
Shukle, Monica	Staff	4.4	\$195.00	\$858.00
Tai, Shannon	Staff	9.6	\$195.00	\$1,872.00
Walters, Sarah	Staff	49.6	\$195.00	\$9,672.00
Hendricks, Mark	Intern	2.5	\$150.00	\$375.00
Subtotal of compensation by professional		276.9		\$98,367.00
Findings Based Fee by State Refund Claim For the Period July 31, 2017 through February 8, 2018 (Not billed on an hourly-rate basis)				
State		Time		Findings Based Fee
Minnesota		50.8		\$19,322.26
New York		28.2		\$4,940.87
Subtotal of findings based fee by state refund claim		79.0		\$24,263.13
Total Fees				\$122,630.13

Blended Hourly Rate: \$344.56

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

<u>Expense</u>	<u>Amount</u>
Meals	\$21.74
Out of Town Travel Expenses: Parking	\$72.00
Out of Town Travel Expenses: Airfare	\$1,496.87
Out of Town Travel Expenses: Lodging	\$351.23
Out of Town Travel Expenses: Meals	\$207.91

<u>Expense</u>	<u>Amount</u>
Out of Town Travel Expenses: Meals	\$90.58
Out of Town Travel Expenses: Miscellaneous	\$14.00
Out of Town Travel Expenses: Transportation	\$57.66
TOTAL	\$2,311.99

11. EY LLP additionally requests final allowance of all previous fees and expenses approved by this Court.

12. 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.

13. 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 January 1, 2017, through February 8, 2018, in the amount of **\$122,630.13**, and allowing reimbursement of expenses in the amount of **\$2,311.99**, for a total of **\$124,942.12**;

2. Authorizing the liquidating trustee to pay to EY LLP the remaining balance of all fees and expenses allowed herein;

3. Allowing on a final basis, all of EY LLP's fees and expenses previously allowed in these chapter 11 cases through February 8, 2018, and granting administrative expense priority to such allowed fees and expenses; and

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



Dated: February 21, 2018

Jason D. Phillips
Ernst & Young LLP

Preparation assisted by:

/e/ Steven R. Kinsella

Steven R. Kinsella (#0392289)

FREDRIKSON & BYRON, P.A.

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ATTORNEY FOR DEBTORS

63337325.1

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: February 21, 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

/s/ Michael E. Ridgway

Michael E. Ridgway
United States Bankruptcy Judge

EXHIBIT B

Gander Mountain Company

**Summary of Compensation by Professional
For the Period January 1, 2018 through February 8, 2018**

Name	Title	Time	Hourly Rate	Total Individual Fees
Ressler, Brad	Partner	4.0	\$ 595.00	\$ 2,380.00
Phillips, Jason	Partner	1.8	595.00	1,071.00
Flagg, Nancy	Executive Director	45.0	575.00	25,875.00
Gentile, Matthew	Senior Manager	16.6	495.00	8,217.00
Hussey, Wayne	Senior Manager	1.0	495.00	495.00
Scott, Eric	Senior Manager	0.8	495.00	396.00
Gatt, Katherine	Manager	45.4	395.00	17,933.00
Dunnigan, David	Manager	50.4	375.00	18,900.00
Leinen, Christopher	Senior	17.4	275.00	4,785.00
Ajodha, Amy	Staff	10.0	195.00	1,950.00
Root, Kalyn	Staff	18.4	195.00	3,588.00
Shukle, Monica	Staff	4.4	195.00	858.00
Tai, Shannon	Staff	9.6	195.00	1,872.00
Walters, Sarah	Staff	49.6	195.00	9,672.00
Hendricks, Mark	Intern	2.5	150.00	375.00
Sub total of compensation by professional		276.9		\$ 98,367.00

**Summary of Findings Based Fee by State Refund Claim
For the Period July 31, 2017 through February 8, 2018**

State	Time	Findings Based Fee
Minnesota	50.8	19,322.26
New York	28.2	4,940.87
Sub total of findings based fee by state refund claim		\$ 24,263.13

Total Fees	\$ 122,630.13
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Gander Mountain Company
Summary of Compensation by Project
For the Period January 1, 2018 through February 8, 2018

Project Category	Description	Time	Total Individual Fees
Bankruptcy Assistance	This category includes time in connection with meetings to discuss status of state audits, summary update for various final assessments, correspondence with various states including Pennsylvania, Texas, Wisconsin, and Minnesota, calculation of tax assessments, correspondence with M. Flikke and T. Becker, communication with cities of Thornton and Charleston, and conversations around next steps and tax deregistration.	88.7	\$ 42,474.50
City of Charleston, WV - Audit Support	This category includes time in connection with audit review discussions, calls with City of Charleston to discuss audit resolution, team update correspondences, interest calculations, and administrative duties.	6.4	2,066.00
City of Thornton, CO - Audit Support	This category includes time in connection to correspondence with City of Thornton, CO auditors regarding additional tax due offer and counter offers, internal status and strategy meetings, administrative duties, and billing.	13.4	5,001.00
Indiana - Audit Support	This category includes time in connection with protesting the audit performed by the state of Indiana, including internal status meetings, updating status trackers, correspondence with T. Becker, gathering construction contract invoices, calls with Indiana auditor to discuss requested items, and billing.	10.9	3,457.50
Kentucky - Audit Support	This category includes time in connection with protesting the audit performed by the state of Kentucky, obtaining sign-offs from T. Becker for KY objection letter, final preparation and mailing of KY request for redetermination package, corresponding with KY auditors for additional information, engagement management, and billing.	21.4	6,675.00
Minnesota - Audit Support	This category includes time in connection with update meeting with Gander Mountain team, updating status trackers, reviewing final audit report, interest calculations, file management, and billing.	8.3	2,692.50
New York - Audit Support	This category includes time in connection with protesting audits for the state of New York, including correspondence with New York state auditors, update conversations with T. Becker, updating status trackers, engagement management, and billing.	11.2	3,800.00
Pennsylvania - Audit Support	This category includes time in connection with internal status updates and planning meetings, audit status updates with Gander Mountain team, sales reconciliation of Pennsylvania data, correspondence with auditors/attorney general to discuss the sales tax exam reconciliation, administrative duties, and billing.	19.1	6,890.50
Tax Deregistration	This category includes time in connection with tax clearance and withdrawal services, including status calls, preparation and review of tax clearance forms and applications for various states, meeting to obtain form signatures, tracking project status, information request to M. Flikke, and engagement management.	97.5	25,310.00
Minnesota - State Refund Claim	This category includes time in connection with identifying, documenting and recovering sales and use tax overpayments that occurred during the period April 2014 through September 2014 in the state of Minnesota. The gross refunds in the amount of USD 55,206.45 were offset against the Minnesota sales and use tax audit assessment. Fees are based on 35% of the gross refunds as outlined in the SOW, signed July 31, 2017.	50.8	19,322.26
New York - State Refund Claim	This category includes time in connection with identifying, documenting and recovering sales and use tax overpayments that occurred during the period August 2013 through October 2014 in the state of New York. The gross refunds in the amount of USD 14,116.76 were offset against the New York sales and use tax audit assessment for audit period September 2012 through February 2017. Fees are based on 35% of the gross refunds as outlined in the SOW, signed July 31, 2017.	28.2	4,940.87
Total		355.9	\$ 122,630.13

Gander Mountain Company
Summary of Out-of-Pocket Expenses by Category
For the Period January 1, 2018 through February 8, 2018

Expense Category	Expense Description	Expense Amount
Meals	Lunch (Firm Business Meal)	21.74
Out of Town Travel Expenses: Parking	Parking - Airport	72.00
Out of Town Travel Expenses: Airfare	Air - Travel to Minneapolis, MN	1,496.87
Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	351.23
Out of Town Travel Expenses: Meals	Breakfast and Dinner - Self	207.91
Out of Town Travel Expenses: Meals	Breakfast and Dinner - with others - Employees Only	90.58
Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	14.00
Out of Town Travel Expenses: Transportation	Mass Transit/Taxi/Car Service	57.66
Total		\$ 2,311.99

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Dunnigan, David	Manager	2-Jan-18	City of Thornton, KY, NY, PA - Discussions with T. Becker, internal meetings, and billing	4.3	375.00	1,612.50
Leinen, Christopher	Senior	2-Jan-18	Internal meeting to prepare meeting agenda for status update call with T. Becker.	1.0	275.00	275.00
Leinen, Christopher	Senior	2-Jan-18	Sent T. Becker KY objection letter and related audit work papers for review/signoff.	0.2	275.00	55.00
Gatt, Katherine	Manager	2-Jan-18	GMTN discussion with B. Ressler, D. Dunnigan, N. Flagg regarding status of each audit and next steps	1.1	395.00	434.50
Gatt, Katherine	Manager	2-Jan-18	GMTN correspondence with R. Edmundson PA attorney general office regarding scheduling conference call	0.7	395.00	276.50
Root, Kalyn	Staff	3-Jan-18	Allocated WIP for December Billing	1.2	195.00	234.00
Dunnigan, David	Manager	3-Jan-18	City of Thornton, KY, NY, PA - Discussions with T. Becker, internal meetings, and billing	2.8	375.00	1,050.00
Gatt, Katherine	Manager	3-Jan-18	GMTN status update discussion with T. Becker, J. Brand, B. Ressler, N. Flagg, D. Dunnigan	1.6	395.00	632.00
Gatt, Katherine	Manager	3-Jan-18	GMTN review of sales and use tax audit summary file, update KY, PA, City of Thornton summary reflecting initial assessment and proposed / estimated final assessment, prepare agenda	1.6	395.00	632.00
Gatt, Katherine	Manager	3-Jan-18	GMTN call M. Flikke regarding tax clearance / withdrawal question list	0.1	395.00	39.50
Leinen, Christopher	Senior	4-Jan-18	Billing analysis for potential ERP adjustment	0.8	275.00	220.00
Leinen, Christopher	Senior	4-Jan-18	Call with City of Thornton auditors to discuss counter offer of additional tax due for SUT audit.	0.3	275.00	82.50
Dunnigan, David	Manager	4-Jan-18	City of Thornton, KY, NY, PA - Discussions with T. Becker, internal meetings, and billing	2.0	375.00	750.00
Root, Kalyn	Staff	4-Jan-18	Prepared fee and expense template for December billing; uploaded documents from various states into EY One Space	2.7	195.00	526.50
Shukle, Monica	Staff	4-Jan-18	Printing/Mailing KY Request for Redetermination Package	0.7	195.00	136.50
Leinen, Christopher	Senior	4-Jan-18	Review December time & expense detail entries for monthly billing.	0.6	275.00	165.00
Dunnigan, David	Manager	5-Jan-18	City of Thornton, KY, NY, PA - Discussions with T. Becker, internal meetings, and billing	1.5	375.00	562.50
Leinen, Christopher	Senior	5-Jan-18	Coordinate resource to print and mail out KY objection package.	1.0	275.00	275.00
Leinen, Christopher	Senior	5-Jan-18	Coordinate resource to update audit summary tracker; review summary tracker; correspondence with D. Dunnigan	0.5	275.00	137.50
Leinen, Christopher	Senior	5-Jan-18	Prepare invoice template for October fees approved by bankruptcy court; coordinate GDS to finalize invoice; correspondence w/ D. Dunnigan	1.0	275.00	275.00
Shukle, Monica	Staff	5-Jan-18	Printing/Mailing KY Request for Redetermination Package	2.4	195.00	468.00
Leinen, Christopher	Senior	5-Jan-18	Review December fee and expense application for monthly billing; correspondence w/ D. Dunnigan	1.0	275.00	275.00
Ressler, Brad	Partner	5-Jan-18	Update meetings both internally and with Thornton, CO	2.0	595.00	1,190.00
Root, Kalyn	Staff	5-Jan-18	Updated Audit Tracker for December Billing	0.5	195.00	97.50
Gatt, Katherine	Manager	5-Jan-18	GMTN correspondence with R. Edmundson PA attorney general office regarding scheduling conference call	0.2	395.00	79.00
Leinen, Christopher	Senior	8-Jan-18	Coordinate staff to prepare 3rd package for KY protest	0.4	275.00	110.00
Leinen, Christopher	Senior	8-Jan-18	EY One Space File Management	1.0	275.00	275.00
Dunnigan, David	Manager	8-Jan-18	KY, PA, City of Thornton	0.5	375.00	187.50
Shukle, Monica	Staff	8-Jan-18	Printing KY Redetermination Files, Burning Discs	1.3	195.00	253.50
Leinen, Christopher	Senior	8-Jan-18	Sent December fee and expense application to Mike R.	0.1	275.00	27.50

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Leinen, Christopher	Senior	8-Jan-18	Sent October invoice to T. Becker	0.1	275.00	27.50
Leinen, Christopher	Senior	8-Jan-18	Update team on status of KY protest package to bankruptcy representative and auditors	0.2	275.00	55.00
Flagg, Nancy	Executive Director	8-Jan-18	Claim status call with K. Gatt	0.5	575.00	287.50
Flagg, Nancy	Executive Director	8-Jan-18	Email to T. Becker and James for WI claim copy; email to James for North Carolina claim; review fee application draft from D. Dunnigan	0.8	575.00	460.00
Gatt, Katherine	Manager	8-Jan-18	GMTN discussion with N. Flagg regarding audit status, next steps, meeting schedule	0.5	395.00	197.50
Walters, Sarah	Staff	8-Jan-18	Meetings, setting up Interact/ EY One Space	0.5	195.00	97.50
Dunnigan, David	Manager	9-Jan-18	KY, PA, City of Thornton	3.0	375.00	1,125.00
Flagg, Nancy	Executive Director	9-Jan-18	Internal prep call for call with Pennsylvania Attorney General on claim; draft email for City of Thornton claim resolution; finalize Thornton correspondence with D. Dunnigan	2.4	575.00	1,380.00
Gatt, Katherine	Manager	9-Jan-18	GMTN discussion w/ B. Ressler, N. Flagg, D. Dunnigan to prepare for Pennsylvania audit discussion	1.1	395.00	434.50
Gatt, Katherine	Manager	9-Jan-18	GMTN tax clearance withdrawal information request, email correspondence with M. Flikke	1.1	395.00	434.50
Gatt, Katherine	Manager	9-Jan-18	Discussion with M. Gentile, N. Flagg, S. Walker regarding tax clearance status and proposed timeline	0.7	395.00	276.50
Walters, Sarah	Staff	9-Jan-18	Meetings, setting up Interact/ EY One Space	2.0	195.00	390.00
Gentile, Matthew	Senior Manager	9-Jan-18	Calls	0.8	495.00	396.00
Flagg, Nancy	Executive Director	9-Jan-18	Internal call regarding next steps for deregistration project and set up sharepoint site for data exchange	0.4	575.00	230.00
Dunnigan, David	Manager	10-Jan-18	KY, PA, City of Thornton	3.6	375.00	1,350.00
Flagg, Nancy	Executive Director	10-Jan-18	EY team call with Pennsylvania Department of Revenue and Attorney General's office; Pennsylvania debrief with EY team and next steps to compile additional information requested by PA; provide contact information to Pennsylvania Department of Revenue; email exchange with James regarding City of Thornton offer on claim	2.0	575.00	1,150.00
Gatt, Katherine	Manager	10-Jan-18	Pennsylvania audit conference call with Department of Revenue, Attorney General, N. Flagg, B. Ressler, N. Flagg, follow-up email regarding information request	1.1	395.00	434.50
Walters, Sarah	Staff	10-Jan-18	Meetings, setting up Interact/ EY One Space	1.0	195.00	195.00
Gentile, Matthew	Senior Manager	10-Jan-18	Calls	0.1	495.00	49.50
Dunnigan, David	Manager	11-Jan-18	KY, PA, City of Thornton	1.0	375.00	375.00
Gatt, Katherine	Manager	11-Jan-18	GMTN discussion with M. Gentile, N. Flagg, S. Walker regarding tax clearance status and proposed timeline	0.7	395.00	276.50
Walters, Sarah	Staff	11-Jan-18	Meeting, working on tracker and payment summary	8.8	195.00	1,716.00
Gentile, Matthew	Senior Manager	11-Jan-18	Calls	1.3	495.00	643.50
Flagg, Nancy	Executive Director	11-Jan-18	Call with M. Flikke of Gander to review deregistration project information request	0.5	575.00	287.50
Dunnigan, David	Manager	12-Jan-18	KY, PA, City of Thornton	1.1	375.00	412.50
Ressler, Brad	Partner	12-Jan-18	Update meetings both internally and with Thornton, CO	2.0	595.00	1,190.00
Flagg, Nancy	Executive Director	12-Jan-18	Email to Pennsylvania Department of Revenue to provide additional Sales and Use tax information to resolve audit and claim; claim status update call with T. Becker	0.9	575.00	517.50

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	12-Jan-18	GMTN review TN audit report, calculate use tax assessment for periods prior to 2/2014	0.7	395.00	276.50
Gatt, Katherine	Manager	12-Jan-18	GMTN call w/ T. Becker, N. Flagg, B. Ressler, D. Dunnigan, M. Gentile regarding tax clearance / sales tax audit status update	0.6	395.00	237.00
Walters, Sarah	Staff	12-Jan-18	Meeting, working on tracker and payment summary	2.7	195.00	526.50
Gentile, Matthew	Senior Manager	12-Jan-18	Calls	3.1	495.00	1,534.50
Flagg, Nancy	Executive Director	12-Jan-18	Deregistration project status update call with T. Becker	0.3	575.00	172.50
Dunnigan, David	Manager	15-Jan-18	MN, City of Thornton, PA, NY, Calls with CRO, City of Charleston	1.0	375.00	375.00
Flagg, Nancy	Executive Director	15-Jan-18	Message EY team on article regarding Gander reopenings and contact T. Becker for correct information confirmation	0.5	575.00	287.50
Gentile, Matthew	Senior Manager	15-Jan-18	Deregistration - discussion with S. Walters about project status	0.2	495.00	99.00
Walters, Sarah	Staff	15-Jan-18	Reviewing and finalizing clearance and withdrawal forms; meetings	0.5	195.00	97.50
Dunnigan, David	Manager	16-Jan-18	MN, City of Thornton, PA, NY, Calls with CRO, City of Charleston	2.6	375.00	975.00
Flagg, Nancy	Executive Director	16-Jan-18	Review info request from PA and forward to EY team; review WI and TX claims for calls; call with TX attorney general and J. Brand of Fredrikson regarding claim resolution	1.6	575.00	920.00
Gatt, Katherine	Manager	16-Jan-18	Discussion w/ Texas Attorney General, J. Brand, N. Flagg regarding plan confirmation, use tax periods / email M. Flikke re status of Texas franchise tax examination	0.6	395.00	237.00
Gatt, Katherine	Manager	16-Jan-18	GMTN 1/22 meeting preparation, reservation	0.1	395.00	39.50
Gatt, Katherine	Manager	16-Jan-18	GMTN discussion with N. Flagg re status of WI, TN, TX audits, use tax components and next steps	1.0	395.00	395.00
Tai, Shannon	Staff	16-Jan-18	Prepared SoS withdrawal and tax clearance forms	6.0	195.00	1,170.00
Ajodha, Amy	Staff	16-Jan-18	Tax Clearance Applications	6.0	195.00	1,170.00
Gentile, Matthew	Senior Manager	16-Jan-18	Prep for call with S. Tai, S. Walters, and A. Ajodha to discuss process	1.1	495.00	544.50
Gentile, Matthew	Senior Manager	16-Jan-18	Review business licenses closure questions from M. Flikke	0.2	495.00	99.00
Walters, Sarah	Staff	16-Jan-18	Reviewing and finalizing clearance and withdrawal forms; meetings	4.0	195.00	780.00
Dunnigan, David	Manager	17-Jan-18	MN, City of Thornton, PA, NY, Calls with CRO, City of Charleston	2.6	375.00	975.00
Flagg, Nancy	Executive Director	17-Jan-18	Audit status call with K. Gatt and D. Dunnigan; Thornton email and comments to J. Brand for settlement document	0.9	575.00	517.50
Gatt, Katherine	Manager	17-Jan-18	GMTN discussion with WI Department of Revenue regarding use tax component, email to M. Flikke regarding status of 2/2016 return/payment	1.1	395.00	434.50
Gatt, Katherine	Manager	17-Jan-18	GMTN 1/22 meeting preparation, reservation	0.9	395.00	355.50
Tai, Shannon	Staff	17-Jan-18	Prepared SoS withdrawal and tax clearance forms	0.7	195.00	136.50
Ajodha, Amy	Staff	17-Jan-18	Tax Clearance Applications	2.0	195.00	390.00
Flagg, Nancy	Executive Director	17-Jan-18	Review deregistration project status and set update call with M. Gentile	0.3	575.00	172.50
Gentile, Matthew	Senior Manager	17-Jan-18	Follow-up with team on status and next steps	0.2	495.00	99.00
Gentile, Matthew	Senior Manager	17-Jan-18	Review forms and provide comments to S. Walters and team	2.0	495.00	990.00
Walters, Sarah	Staff	17-Jan-18	Reviewing and finalizing clearance and withdrawal forms; meetings	13.0	195.00	2,535.00
Dunnigan, David	Manager	18-Jan-18	MN, City of Thornton, PA, NY, Calls with CRO, City of Charleston	1.8	375.00	675.00
Flagg, Nancy	Executive Director	18-Jan-18	Claims status and next steps download with K. Gatt :TX, TN, WI 1.1; status update call with T. Becker and Clint and James of Fredrikson with EY team	2.4	575.00	1,380.00
Gatt, Katherine	Manager	18-Jan-18	GMTN sales / use tax examination / tax clearance status update discussion with T. Becker, C. Cutler, J. Brand, M. Flikke, D. Dunnigan, N. Flagg, M. Gentile	1.1	395.00	434.50

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	18-Jan-18	Discussion with TN department of revenue re claim components / resolution, email to M. Flikke to confirm liability amounts	0.7	395.00	276.50
Gatt, Katherine	Manager	18-Jan-18	GMTN internal discussion with N. Flagg, M. Gentile, S. Walker regarding tax clearance / deregistration status	0.5	395.00	197.50
Gatt, Katherine	Manager	18-Jan-18	Discussion with N. Flagg regarding claim updates / next steps, TN claim withdrawal, MSP travel, meeting preparation	0.6	395.00	237.00
Gatt, Katherine	Manager	18-Jan-18	Discussion with WI Department of Revenue regarding use tax component, email to M. Flikke re status of 2/2016 return/payment	0.1	395.00	39.50
Gatt, Katherine	Manager	18-Jan-18	GMTN 1/22 meeting preparation, reservation	0.1	395.00	39.50
Gentile, Matthew	Senior Manager	18-Jan-18	Prep for call with N. Flagg, K. Gatt and S. Walters on status of clearances	0.6	495.00	297.00
Gentile, Matthew	Senior Manager	18-Jan-18	Client update call with N. Flagg, K. Gatt, D. Dunnigan, M. Flikke, C. Cutler and T. Becker	1.2	495.00	594.00
Tai, Shannon	Staff	18-Jan-18	Prepared SoS withdrawal and tax clearance forms	2.7	195.00	526.50
Ajodha, Amy	Staff	18-Jan-18	Tax Clearance Applications	2.0	195.00	390.00
Flagg, Nancy	Executive Director	18-Jan-18	Status update call with M. Gentile and S. Walters on info request and form prep	0.5	575.00	287.50
Gentile, Matthew	Senior Manager	18-Jan-18	Review forms for states Alabama through Minnesota and send comments to S. Walters	1.3	495.00	643.50
Walters, Sarah	Staff	18-Jan-18	Reviewing and finalizing clearance and withdrawal forms; meetings	4.0	195.00	780.00
Phillips, Jason	Partner	19-Jan-18	Status Prep	0.5	595.00	297.50
Leinen, Christopher	Senior	19-Jan-18	Update audit summary tracker for Monday's meeting with T. Becker; review correspondence from team and state auditors; input updated billing amounts, current liability amounts, & status/to do's; incorporate refund claim summary	2.0	275.00	550.00
Flagg, Nancy	Executive Director	19-Jan-18	Claim update with K. Gatt and call to KY regarding redetermination letter sent; PA clam info request follow-up email to R Egolf; email exchange with Mark (PA auditor) on PA audit and claim resolution next steps	1.2	575.00	690.00
Gatt, Katherine	Manager	19-Jan-18	Review updated claims register, discussion with NY Department of Revenue regarding resolution of claim; call KY Department of Revenue regarding protest letter	0.8	395.00	316.00
Root, Kalyn	Staff	19-Jan-18	Printed off state forms for K. Gatt to be signed by T. Becker at Monday's meeting	0.5	195.00	97.50
Hussey, Wayne	Senior Manager	19-Jan-18	Assistance on state deregistration/withdrawal research	1.0	495.00	495.00
Walters, Sarah	Staff	19-Jan-18	Reviewing and finalizing clearance and withdrawal forms; meetings	0.2	195.00	39.00
Gatt, Katherine	Manager	19-Jan-18	Tax deregistration forms review/ print/ assemble	0.4	395.00	158.00
Gatt, Katherine	Manager	21-Jan-18	Review updated claims register, identify amended claims, 'other' non-property tax claims	0.9	395.00	355.50
Dunnigan, David	Manager	22-Jan-18	Meeting with T. Becker and Fredrikson. Discussions with MN, City of Charleston, IN, NY. Reconciliation of PA data. Discussion of PA support	7.0	375.00	2,625.00
Flagg, Nancy	Executive Director	22-Jan-18	Met with T. Becker, Clint, James and EY team to discuss status of audits and related claims	1.6	575.00	920.00
Flagg, Nancy	Executive Director	22-Jan-18	Charleston audit summary and claim write-up from D. Dunnigan and write-up to D. Dunnigan	0.8	575.00	460.00
Gatt, Katherine	Manager	22-Jan-18	1/26 meeting agenda, update and print summary schedules and claim copies	1.1	395.00	434.50
Gatt, Katherine	Manager	22-Jan-18	Review MN audit assessment, call MN Department of Revenue regarding amended claim / priority classification	0.2	395.00	79.00

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	22-Jan-18	Meeting with T. Becker, J. Brand, C. Cutler, M. Flikke, N. Flagg, D. Dunnigan regarding status of ongoing sales and use tax audits and refunds and transition to trustee	2.3	395.00	908.50
Gatt, Katherine	Manager	22-Jan-18	Email to M. Flikke re 'other' sales and use tax claims	1.3	395.00	513.50
Walters, Sarah	Staff	22-Jan-18	Reviewing and finalizing clearance and withdrawal applications	1.6	195.00	312.00
Root, Kalyn	Staff	22-Jan-18	Updated and reprinted tax clearance forms for meeting	1.2	195.00	234.00
Hendricks, Mark	Intern	22-Jan-18	Preparing clearance/withdrawal forms	2.5	150.00	375.00
Flagg, Nancy	Executive Director	22-Jan-18	Met with T. Becker, Clint, James and EY team to discuss status of deregistrations	0.7	575.00	402.50
Gentile, Matthew	Senior Manager	22-Jan-18	Prep for and VTC meeting with Gander team and EY Minneapolis	1.0	495.00	495.00
Root, Kalyn	Staff	23-Jan-18	Calculated New Interest for Charleston B&O Tax as it was over accrued by the state	0.8	195.00	156.00
Dunnigan, David	Manager	23-Jan-18	Meeting with T. Becker and Fredrikson. Discussions with MN, City of Charleston, IN, NY. Reconciliation of PA data. Discussion of PA support	3.3	375.00	1,237.50
Gatt, Katherine	Manager	23-Jan-18	WI audit / claim resolution, discussion / email to Bankruptcy Specialist	1.4	395.00	553.00
Gentile, Matthew	Senior Manager	23-Jan-18	Work on clearances and withdrawals	0.4	495.00	198.00
Root, Kalyn	Staff	23-Jan-18	Scanned MN Notice of Determination; broke out secured vs. unsecured tax for MN periods prior to February 2014	2.1	195.00	409.50
Gentile, Matthew	Senior Manager	23-Jan-18	Respond to M. Flikke on business licenses question	0.3	495.00	148.50
Leinen, Christopher	Senior	24-Jan-18	Call with B. Ressler and D. Dunnigan regarding PA sales tax exam reconciliation	0.5	275.00	137.50
Dunnigan, David	Manager	24-Jan-18	Meeting with T. Becker and Fredrikson. Discussions with MN, City of Charleston, IN, NY. Reconciliation of PA data. Discussion of PA support	2.3	375.00	862.50
Flagg, Nancy	Executive Director	24-Jan-18	Update B. Ressler on Monday Gander meeting and next steps	0.5	575.00	287.50
Gatt, Katherine	Manager	24-Jan-18	City of Charleston, WV email J. Brand regarding audit assessment / bankruptcy tax classification	0.7	395.00	276.50
Gatt, Katherine	Manager	24-Jan-18	WI audit / claim resolution, discussion / email to Bankruptcy Specialist	1.3	395.00	513.50
Gatt, Katherine	Manager	24-Jan-18	Review MN audit assessment, call MN Department of Revenue regarding amended claim / priority classification	0.9	395.00	355.50
Gentile, Matthew	Senior Manager	24-Jan-18	Check-in with S. Walters on status to answer questions	0.4	495.00	198.00
Walters, Sarah	Staff	24-Jan-18	Reviewing and finalizing clearance and withdrawal applications	7.5	195.00	1,462.50
Tai, Shannon	Staff	24-Jan-18	Updated CO withdrawal screenshots for review comments	0.2	195.00	39.00
Dunnigan, David	Manager	25-Jan-18	Meeting with T. Becker and Fredrikson. Discussions with MN, City of Charleston, IN, NY. Reconciliation of PA data. Discussion of PA support	1.0	375.00	375.00
Flagg, Nancy	Executive Director	25-Jan-18	Call with K. Gatt regarding next steps on claims	0.5	575.00	287.50
Gatt, Katherine	Manager	25-Jan-18	Review Indiana audit results and proof of claim, email M. Flikke regarding other liabilities reflected on the proof of claim	0.4	395.00	158.00
Gatt, Katherine	Manager	25-Jan-18	WI audit / claim resolution, discussion / email to Bankruptcy Specialist	0.7	395.00	276.50
Gentile, Matthew	Senior Manager	25-Jan-18	Review next batch of clearances/withdrawals	0.7	495.00	346.50
Walters, Sarah	Staff	25-Jan-18	Reviewing and finalizing clearance and withdrawal applications	2.0	195.00	390.00
Dunnigan, David	Manager	26-Jan-18	Meeting with T. Becker and Fredrikson. Discussions with MN, City of Charleston, IN, NY. Reconciliation of PA data. Discussion of PA support	0.9	375.00	337.50
Flagg, Nancy	Executive Director	26-Jan-18	Review D. Dunnigan KY info for J. Brand; review K. Gatt claim write-ups to send to J. Brand	1.8	575.00	1,035.00
Gatt, Katherine	Manager	26-Jan-18	WI audit / claim resolution, discussion / email to Bankruptcy Specialist	0.3	395.00	118.50
Gatt, Katherine	Manager	26-Jan-18	Review Indiana audit results and proof of claim, email M. Flikke regarding other liabilities reflected on the proof of claim	0.2	395.00	79.00

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	26-Jan-18	Review MN audit assessment, call MN Department of Revenue regarding amended claim / priority classification	0.1	395.00	39.50
Walters, Sarah	Staff	26-Jan-18	Reviewing and finalizing clearance and withdrawal applications	0.3	195.00	58.50
Dunnigan, David	Manager	29-Jan-18	KY, PA, Engagement Management	2.0	375.00	750.00
Flagg, Nancy	Executive Director	29-Jan-18	D. Dunnigan email to Pennsylvania Department of Revenue regarding additional audit information from EY D. Dunnigan; prep and status call with T. Becker, J. Brand and EY team	1.7	575.00	977.50
Gatt, Katherine	Manager	29-Jan-18	Email to T. Becker, J. Brand, C. Cutler summarizing EY status / open items to be provided to META	3.1	395.00	1,224.50
Gatt, Katherine	Manager	29-Jan-18	GMTN / EY status update w/ T. Becker, J. Brand, N. Flagg, B. Ressler, D. Dunnigan, M. Gentile	0.6	395.00	237.00
Gentile, Matthew	Senior Manager	29-Jan-18	Review four new forms sent by S. Walters	0.3	495.00	148.50
Gentile, Matthew	Senior Manager	29-Jan-18	Update call with N. Flagg, K. Gatt, Clint, James, and T. Becker	0.5	495.00	247.50
Scott, Eric	Senior Manager	30-Jan-18	Call with bankruptcy attorney, reached out to Paducah TSC for copy of notice	0.8	495.00	396.00
Leinen, Christopher	Senior	30-Jan-18	Call with IN auditor regarding contract request for items claimed for refund	0.3	275.00	82.50
Dunnigan, David	Manager	30-Jan-18	KY, PA, Engagement Management	0.5	375.00	187.50
Leinen, Christopher	Senior	30-Jan-18	Prepared listing of invoices for which IN auditor would like to see a construction contract; correspondence with IN auditor	0.9	275.00	247.50
Flagg, Nancy	Executive Director	30-Jan-18	Review K. Gatt open items list for T. Becker and J. Brand and comment/update	1.2	575.00	690.00
Gatt, Katherine	Manager	30-Jan-18	Email to T. Becker, J. Brand, C. Cutler summarizing EY status / open items to be provided to META	0.1	395.00	39.50
Gatt, Katherine	Manager	30-Jan-18	GMTN call West Virginia regarding proof of claim / 02/2017 sales tax liability	0.2	395.00	79.00
Gatt, Katherine	Manager	30-Jan-18	GMTN call City of Charleston, WV regarding amended proof of claim, penalty classification	0.1	395.00	39.50
Gatt, Katherine	Manager	30-Jan-18	GMTN follow-up call to PA regarding 12/2013 sales tax liability reflected on proof of claim, fax proof of payment	0.1	395.00	39.50
Gentile, Matthew	Senior Manager	30-Jan-18	Review summary of update call and confirm that clearances/deregistration items were correct	0.2	495.00	99.00
Walters, Sarah	Staff	30-Jan-18	Emails, open items, delivering online forms	0.7	195.00	136.50
Leinen, Christopher	Senior	31-Jan-18	Correspondence with K. Root regarding completing QIP for One Space	0.2	275.00	55.00
Root, Kalyn	Staff	31-Jan-18	Gave N. Flagg and K. Gatt access to EY One Space; provided instructions to K. Gatt regarding space organization	0.2	195.00	39.00
Leinen, Christopher	Senior	1-Feb-18	Call with IN auditor regarding contract request for items claimed for refund	0.1	275.00	27.50
Leinen, Christopher	Senior	1-Feb-18	Submit request to GDS to prepare an ETC	0.2	275.00	55.00
Leinen, Christopher	Senior	1-Feb-18	Update draft MMT for ETC; calculate January fees; complete draft ETC	1.0	275.00	275.00
Leinen, Christopher	Senior	1-Feb-18	Update team on reason a QIP record is now required in EY One Space Workspace	0.3	275.00	82.50
Flagg, Nancy	Executive Director	1-Feb-18	Set follow-up call with PA's representative Egolf; send email to MN DOR regarding resolution of MN claim; discuss overall claim status with K. Gatt	2.0	575.00	1,150.00
Gatt, Katherine	Manager	1-Feb-18	GMTN call West Virginia regarding proof of claim / 02/2017 sales tax liability	0.1	395.00	39.50

Gander Mountain Company
Summary of Fees by Professional
For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Gatt, Katherine	Manager	1-Feb-18	GMTN follow-up call to PA regarding 12/2013 sales tax liability reflected on proof of claim, fax proof of payment	0.2	395.00	79.00
Gentile, Matthew	Senior Manager	1-Feb-18	Comprehensive info request to M. Flikke	0.2	495.00	99.00
Walters, Sarah	Staff	1-Feb-18	Emails, open items, delivering online forms	0.5	195.00	97.50
Leinen, Christopher	Senior	2-Feb-18	Call with IN auditor regarding contract request for items claimed for refund	0.2	275.00	55.00
Dunnigan, David	Manager	2-Feb-18	KY, PA, Engagement Management	0.5	375.00	187.50
Root, Kalyn	Staff	2-Feb-18	Took first pass at completing EY One Space QIP record	1.2	195.00	234.00
Leinen, Christopher	Senior	2-Feb-18	Update MMT for ETC and ETC for B. Ressler's estimated fees to complete	0.5	275.00	137.50
Root, Kalyn	Staff	5-Feb-18	Allocated WIP for Jan for Audit Support, Bankruptcy, and Tax Deregistration codes	3.4	195.00	663.00
Flagg, Nancy	Executive Director	5-Feb-18	Finalize documents and claim status for deliverable to Lighthouse and status update transition to trustee	3.4	575.00	1,955.00
Gatt, Katherine	Manager	5-Feb-18	Gmtn email city of charleston, wv re audit / claim resolution	1.1	395.00	434.50
Gatt, Katherine	Manager	5-Feb-18	Gmtn update / finalize sales tax audit summary to reflect finalized audits, amounts paid and resolution value	0.9	395.00	355.50
Walters, Sarah	Staff	5-Feb-18	Emails re. deregistration	0.3	195.00	58.50
Dunnigan, David	Manager	6-Feb-18	Provide updates for PA, IN, KY audits; correspondence w/ same auditors; meetings with CRO	3.0	375.00	1,125.00
Flagg, Nancy	Executive Director	6-Feb-18	Call with PA Department of Revenue and Atty General office re: claim resolution; debrief with Katie gatt and EY team regarding PA call and next steps ;6; update audit tracker to circulate for todays call with client; ey team call to exchange information updates and prepare for client call; weekly claim status call with tim becker and james brand; Minnesota email to wendy conlin to outline Gander authorized claim settlement parameters	4.3	575.00	2,472.50
Flagg, Nancy	Executive Director	6-Feb-18	Finalize documents and claim status for deliverable to Lighthouse and status update transition to trustee	1.5	575.00	862.50
Gatt, Katherine	Manager	6-Feb-18	Gmtn discussion w/ Pennsylvania Department of Revenue, Attorney General Office re audit resolution / proposed settlement	0.7	395.00	276.50
Gatt, Katherine	Manager	6-Feb-18	Gmtn update / finalize sales tax audit summary to reflect finalized audits, amounts paid and resolution value	2.9	395.00	1,145.50
Gatt, Katherine	Manager	6-Feb-18	Gmtn discussion w/ PA re 2/2013 sales tax liability / field audit	0.1	395.00	39.50
Gatt, Katherine	Manager	6-Feb-18	Gmtn EY / gmtn status update / wrap-up discussion w / T. Becker, J. Brand, M. Flikke, N. Flagg, D. Dunnigan, B. Ressler	1.0	395.00	395.00
Gatt, Katherine	Manager	6-Feb-18	Gmtn TN discussion w/ S. Grubbs re resolution of claim / application of business license tax examination refund, email to confirm amount of assessment	0.3	395.00	118.50
Gatt, Katherine	Manager	6-Feb-18	Gmtn discussion w/ N. Flagg, B. Ressler, D. Dunnigan re proposed PA audit resolution, preparation for status update call	0.4	395.00	158.00
Gentile, Matthew	Senior Manager	6-Feb-18	Update call re. deregistration	0.5	495.00	247.50
Leinen, Christopher	Senior	6-Feb-18	Billing review and correspondence w/ team.	2.0	275.00	550.00
Leinen, Christopher	Senior	6-Feb-18	IN audit support; prep for call; correspondence w/ auditor.	1.0	275.00	275.00
Phillips, Jason	Partner	6-Feb-18	Gander state audit update; billing; wrap up	1.3	595.00	773.50
Root, Kalyn	Staff	6-Feb-18	Prepared January Billing Template for Audit Support, Bankruptcy, and Tax Deregistration codes	4.6	195.00	897.00

Gander Mountain Company
 Summary of Fees by Professional
 For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Description	Time	Hourly Rate	Total Individual Fees
Dunnigan, David	Manager	7-Feb-18	Provide updates for PA, IN, KY audits; correspondence w/ same auditors; meetings with CRO	0.5	375.00	187.50
Flagg, Nancy	Executive Director	7-Feb-18	Email to PA AG re: PA claim settlement proposal	0.9	575.00	517.50
Flagg, Nancy	Executive Director	7-Feb-18	Finalize documents and claim status for deliverable to Lighthouse and status update transition to trustee	2.3	575.00	1,322.50
Gatt, Katherine	Manager	7-Feb-18	Gmtn update / finalize sales tax audit summary to reflect finalized audits, amounts paid and resolution value	0.9	395.00	355.50
Gatt, Katherine	Manager	7-Feb-18	Gmtn WI discussion w/ Hiram Cutting re resolution claim no. 20733, amended claims to be filed / local exposition tax liability reflected on claim no. 10088	0.1	395.00	39.50
Dunnigan, David	Manager	8-Feb-18	Provide updates for PA, IN, KY audits; correspondence w/ same auditors; meetings with CRO	1.6	375.00	600.00
Flagg, Nancy	Executive Director	8-Feb-18	Call from KA with MN re: MN agrees to settle claim and next steps; draft updated MN confirmation language and send to james brand for review; call with mike flikke re PA reconciliation - he was not able to attend - ey call internal; email exchanges w pa on claim settlement status and info on prior audit assessment; send approved audit claim settlement language to MN; review fee spreadsheet for court submission; calls to MN for approval status and updates to team; receive settlement approval from MN, unencrypt and send to tim becker for payment; email to mike flikke to request PA prior audit payment confirmation; review PA payment info from flikke; confirmation payment info to MN	6.6	575.00	3,795.00
Gatt, Katherine	Manager	8-Feb-18	Gmtn email city of charleston, wv re audit / claim resolution	0.1	395.00	39.50
Gatt, Katherine	Manager	8-Feb-18	Gmtn update / finalize sales tax audit summary to reflect finalized audits, amounts paid and resolution value	0.7	395.00	276.50
Gatt, Katherine	Manager	8-Feb-18	Gmtn discussion w/ PA re 2/2013 sales tax liability / field audit	0.1	395.00	39.50
Total				276.9		\$ 98,367.00

Gander Mountain Company
 Summary of Time by Professional for Refund Claims
 For the Period July 31, 2017 through February 8, 2018

Name	Title	Date of Service	Description	Time	Refund Claim
Leinen, Christopher	Senior	3-Aug-17	Reviewed NY fixed assets for potential refund opportunities.	2.8	NY
Gebeyehu, Tadiwos	Manager	14-Aug-17	MN sales and use tax refund: analyzing data, creating pull list, etc.	7.0	MN
Gebeyehu, Tadiwos	Manager	16-Aug-17	Meeting with staff to discuss MN LBR	0.5	MN
Root, Kalyn	Staff	16-Aug-17	Filled out MN Use Tax Accruals with information from Invoices	2.8	MN
Gebeyehu, Tadiwos	Manager	24-Aug-17	MN SUT refund claim prep and review	4.0	MN
Root, Kalyn	Staff	24-Aug-17	Populated MN Use Tax Accrual Sheet	6.4	MN
Gebeyehu, Tadiwos	Manager	28-Aug-17	MN sales tax pull list prep	1.2	MN
Azumah, Selasie	Staff	8-Sep-17	Combined Vendor Invoices for MN	1.0	MN
Gebeyehu, Tadiwos	Manager	8-Sep-17	MN use tax review.	0.7	MN
Azumah, Selasie	Staff	12-Sep-17	Scanning MN invoices	1.5	MN
Gebeyehu, Tadiwos	Manager	18-Sep-17	MN sales and use tax refund	3.0	MN
Gebeyehu, Tadiwos	Manager	19-Sep-17	MN sales and use tax refund	4.0	MN
Root, Kalyn	Staff	19-Sep-17	Updated MN Spreadsheet for LBR with invoices pulled prior to Tad's call with client	6.5	MN
Leinen, Christopher	Senior	22-Sep-17	Review NY fixed assets.	2.0	NY
Root, Kalyn	Staff	5-Oct-17	Followed up with Tad on questions he had, looked at NY purchase paid vs. amount GM claimed on return, continued working on prepping state claims	2.2	NY
Gebeyehu, Tadiwos	Manager	9-Oct-17	MN claim finalizing	7.0	MN
Gebeyehu, Tadiwos	Manager	12-Oct-17	NY claim finalizing	3.0	NY
Leinen, Christopher	Senior	13-Oct-17	Finalize and format NY refund claim deliverables.	1.3	NY
Leinen, Christopher	Senior	13-Oct-17	Review NY fixed assets included in NY refund claim; research taxability of storefront signage; correspondence w/ Dave and Brad re. installation of storefront signage.	1.5	NY
Root, Kalyn	Staff	13-Oct-17	Prepared MN March 2014 - August 2014 Refund Claim final documentation / compiled claim for review and submission	2.5	MN
Azumah, Selasie	Staff	6-Nov-17	Review NY Auditor Responses; compile support documentation for filed claim	2.4	NY
Leinen, Christopher	Senior	6-Nov-17	NY refund claim defense.	2.0	NY
Dunnigan, David	Manager	20-Nov-17	Correspondence w/ NY auditor re filed refund claim	1.3	NY
Gebeyehu, Tadiwos	Manager	30-Nov-17	Responding to MN DOR auditor re: refund claim	1.5	MN
Leinen, Christopher	Senior	13-Dec-17	NY Refund Claim Documentation Needed meeting with Brad, Tad & Dave.	0.5	NY
Gebeyehu, Tadiwos	Manager	14-Dec-17	NY SUT refund claim - going thru auditor response, meeting with team, reaching out to Value Plus Flooring twice	1.0	NY
Leinen, Christopher	Senior	18-Dec-17	NY refund claim.	1.0	NY
Root, Kalyn	Staff	18-Dec-17	Finished up response to MN auditor and passed it along to Tad for review	1.2	MN
Gebeyehu, Tadiwos	Manager	20-Dec-17	NY refund - contacting vendor, client	0.3	NY
Azumah, Selasie	Staff	2-Jan-18	Review of NY Leases	3.0	NY
Azumah, Selasie	Staff	3-Jan-18	NY Leases prep and email draft per TAG and DWD	1.0	NY
Gebeyehu, Tadiwos	Manager	4-Jan-18	NY - working on response to auditor.	0.7	NY
Leinen, Christopher	Senior	16-Jan-18	Correspondence w/ Steve R. regarding new NY refund claim; confirmed previously submitted documentation; f/u w/ Tad regarding other promising vendors.	1.0	NY
Dunnigan, David	Manager	17-Jan-18	LBR NY - follow up w/ auditor re NY refund claim	1.0	NY
Gebeyehu, Tadiwos	Manager	18-Jan-18	Follow up with state auditors (NY)	0.2	NY
Total				79.0	

Gander Mountain Company
 Out-of-Pocket Expenses
 For the Period January 1, 2018 through February 8, 2018

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Flagg, Nancy	Executive Director	1/18/2018	Out of Town Travel Expenses: Airfare	Airfare from Milwaukee to Minneapolis	597.59
Flagg, Nancy	Executive Director	1/19/2018	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	7.00
Gatt, Katherine	Manager	1/19/2018	Out of Town Travel Expenses: Airfare	Airfare from Detroit to Minneapolis	878.28
Gatt, Katherine	Manager	1/19/2018	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	7.00
Flagg, Nancy	Executive Director	1/21/2018	Out of Town Travel Expenses: Transportation	Mass Transit	2.00
Flagg, Nancy	Executive Director	1/21/2018	Out of Town Travel Expenses: Meals	Dinner - out-of-town - self	100.00
Flagg, Nancy	Executive Director	1/21/2018	Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	9.00
Gatt, Katherine	Manager	1/21/2018	Out of Town Travel Expenses: Transportation	Taxi/Car Service	51.66
Gatt, Katherine	Manager	1/21/2018	Out of Town Travel Expenses: Meals	Dinner - out-of-town - self	50.00
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Meals	Breakfast - out-of-town - with others - Employees Only	14.39
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Meals	Dinner - out-of-town - with others - Employees Only	25.58
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Airfare	Air - Travel Booking Fee	7.00
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Meals	Dinner - out-of-town - with others - Employees Only	50.61
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Transportation	Mass Transit	2.00
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Transportation	Mass Transit	2.00
Flagg, Nancy	Executive Director	1/22/2018	Out of Town Travel Expenses: Miscellaneous	Miscellaneous - Hotel and Travel Tips	5.00
Gatt, Katherine	Manager	1/22/2018	Out of Town Travel Expenses: Meals	Dinner - out-of-town - self	42.91
Gentile, Matthew	Senior Manager	1/22/2018	Meals: Lunch (Firm Business Meal)	Lunch debrief meeting after VTC to discuss next steps on clearances/withdrawals	21.74
Flagg, Nancy	Executive Director	1/23/2018	Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	162.04
Flagg, Nancy	Executive Director	1/23/2018	Out of Town Travel Expenses: Parking	Parking - Airport	26.00
Gatt, Katherine	Manager	1/23/2018	Out of Town Travel Expenses: Lodging	Lodging - Minneapolis, MN	189.19
Gatt, Katherine	Manager	1/23/2018	Out of Town Travel Expenses: Parking	Parking - Airport	46.00
Gatt, Katherine	Manager	1/23/2018	Out of Town Travel Expenses: Meals	Breakfast - out-of-town - self	15.00
Total					\$ 2,311.99

**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 Fifth and Final Application for Allowance of Fees and Expenses of Accountant, January 1, 2018, through February 8, 2018 (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 **January 1, 2018**, through **February 8, 2018**, in the amount of **\$122,630.13** and expenses in the amount of **\$2,311.99** are allowed for a total of **\$124,942.12** are allowed.
2. The liquidating trustee is authorized to pay to Ernst & Young LLP any and all outstanding fees and expenses allowed in this order or any previous orders.

3. All of Ernst & Young LLP's fees and expenses previously allowed in these chapter 11 cases are allowed on a final basis and are granted administrative priority expense priority.

Dated:

Michael E. Ridgway
United States Bankruptcy Judge