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Honorable Christopher M. Alston
Chapter 11
Hearing Location: Seattle, Rm. 7206
Hearing Date: December 7, 2018
Hearing Time: 9:30 a.m.
Response Date: November 30, 2018

8 UNITED STATES BANKRUPTCY COURT
9 WESTERN DISTRICT OF WASHINGTON
10 AT SEATTLE

11 In re:
12 NORTHWEST TERRITORIAL MINT, LLC,
13 Debtor.

Case No. 16-11767-CMA

DECLARATION OF MARK CALVERT
IN SUPPORT OF FIRST APPLICATION
FOR COMPENSATION OF CASCADE
CAPITAL GROUP LLC AS
ACCOUNTANTS FOR THE TRUSTEE

14 Mark Calvert declares as follows:

15 1. I am over the age of 18 years old and, if called as a witness, could and would testify
16 to the matters set forth herein based on my personal knowledge. Unless otherwise stated herein, I
17 make the following statements based upon my personal knowledge. I am a principal of Cascade
18 Capital Group LLC (“Cascade”). I submit this Declaration in support of the Application for
19 Compensation for Cascade Capital Group LLC as Accountants for the Chapter 11 Trustee (the
20 “Cascade Application”).

21 2. Cascade previously submitted an application for fees and expenses in compliance
22 with the Court’s direction that the Trustee, Trustee’s Counsel, and Cascade Capital Group LLC
23 (“Cascade”) file fee applications and set them for hearing on October 6, 2017 (the “2017
24 Applications”). In the 2017 Applications Cascade and other professionals requested that the Court
25 defer ruling on allowance or payment of fees. This Application supersedes and replaces the 2017
26

DECLARATION OF MARK CALVERT IN SUPPORT OF
APPLICATION FOR COMPENSATION FOR CASCADE
CAPITAL GROUP LLC - 1

501956696 v4

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1 Cascade application and expands the timeframe for services to the period April 2016 through
2 September 2018.

3 3. My staff and I prepared the billing statements attached as **Exhibit A**. They are true and
4 correct to the best of my knowledge. Pursuant to my Supplemental Declaration of Mark Calvert in
5 Support of Application for Order Authorizing Employment of Cascade Capital Group, LLC as
6 Accountants for Trustee [Dkt. No. 375], my hourly rate for services described in the Cascade
7 Application is \$350 per hour. This rate is discounted from my hourly rate for Trustee services in this
8 case of \$400 per hour and my normal hourly rate of \$450 per hour for accounting related services.
9 Thus, my hourly rate for the Cascade Application is discounted by approximately 22%. In addition,
10 the hourly rate of Mr. McDonald for the Cascade Application is \$300, which represents a 14.3%
11 discount from his normal rate of \$350.

12 4. A list Cascade's individual timekeepers who incurred time reflected in Cascade's
13 billing statements, along with their titles and hourly rates is as follows: Mark Calvert, Principal
14 (\$350/hour); Charles Green, Senior (\$350/hour); Christine Unwin, Senior Staff (and licensed private
15 investigator) (\$180/hour); Tod McDonald, Senior Manager with 15 plus years of experience with
16 Cascade (\$300/hour); Jody Cannady, a 15 year Accountant with Cascade (\$120/hour); Marjorie
17 Chappel, Staff (\$100/hour); and Jessica Gilmore, Staff (\$100-\$150/hour). Travel for each employee
18 was billed at half their stated hourly rate.

19 5. Attached hereto as **Exhibit B** is a summary of Cascade's monthly fees incurred,
20 broken down by individual project categories. The particular project categories are described in more
21 detail in the Cascade Application. Attached hereto as **Exhibit C** is a summary of monthly hours
22 incurred by Cascade, broken down by particular project categories. Attached hereto as **Exhibit D** is
23 a summary of monthly expenses incurred by Cascade, broken down by category.

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DECLARATION OF MARK CALVERT IN SUPPORT OF
APPLICATION FOR COMPENSATION FOR CASCADE
CAPITAL GROUP LLC - 2

501956696 v4

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1 6. My staff and I prepared the billing statements attached as Exhibit A, as well as the
2 summaries attached as Exhibits B through D. The exhibits attached hereto are true and correct to the
3 best of my knowledge.

4 7. The Cascade Application provides the Court with information regarding the
5 Cascade's efforts during this case and the amount of fees and costs incurred as a result. Cascade has
6 supported the Trustee efforts to preserve the value of the estate's business, to formulate a
7 reorganization plan, to create financial reporting and controls necessary to the operation of the
8 business, to market the company for sale, to secure assets of the estate, to identify assets belonging
9 to customers of the Debtor and to return them, and ultimately to liquidate the assets of the
10 bankruptcy estate. Absent the services of the professionals in the case, including Cascade, there
11 would not have been an effort to create value for the creditors and the business of the estate would
12 not have been wound down in an orderly fashion. Cascade respectfully requests that the Court grant
13 allowance of its fees in the amount of \$926,742.20, approve costs in the amount of \$27,147.00 and
14 approve distribution of amounts as may be proposed by the Trustee to be paid to all professionals
15 pro rata in partial satisfaction of allowed professional fees and expenses in the case.

16 I declare under the penalty of perjury under the laws of the United States that the foregoing is
17 true and correct to the best of my knowledge.

18 EXECUTED this 15th day of November, 2018, at Seattle, Washington.

19
20 /s/ Mark Calvert
21 Mark Calvert

1 **CERTIFICATE OF SERVICE**

2 The undersigned declares as follows:

3 That she is a paralegal in the law firm of K&L Gates LLP, and on November 16, 2018, she
4 caused the foregoing document to be filed electronically through the CM/ECF system which caused
5 Registered Participants to be served by electronic means, as fully reflected on the Notice of
6 Electronic Filing.

7 Also on November 16, 2018, she caused the foregoing document to be mailed to the Parties
8 at the addresses listed below:

9 Northwest Territorial Mint LLC
10 325 E Washington St #226
11 Sequim, WA 98382

12 I declare under penalty of perjury under the laws of the State of Washington and the United
13 States that the foregoing is true and correct.

14 Executed on the 16th day of November, 2018 at Seattle, Washington.

15 */s/ Denise A. Lentz*
16 _____
17 Denise A. Lentz