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Honorable Christopher M. Alston
Chapter 11
Hearing Location: Telephonic
Hearing Date: Friday, June 18, 2021
Hearing Time: 9:30 a.m.
Response Date: June 11, 2021

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 FINAL
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 Final Application for
19 Compensation of Cascade Capital Group LLC as Accountants for the Chapter 11 Trustee (the “Final
20 Cascade Application”).

21 2. Cascade received an interim payment of \$110,338.70 in fees in December 2016,
22 pursuant to the authority in the Order Establishing Procedures for Interim Payment of Fees and Costs
23 of Professionals [Dkt. No. 394]. However, in 2017, Cascade refunded \$100,000 of the interim
24 advance to assist in addressing cash flow pressures for the estate’s business and to help protect the
25 potential enterprise value of the Debtor’s business.

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DECLARATION OF MARK CALVERT IN SUPPORT OF
FINAL APPLICATION FOR COMPENSATION FOR
CASCADE CAPITAL GROUP LLC - 1
504747948.6

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1 3. On November 16, 2018, Cascade submitted its First Application for Compensation of
2 Cascade Capital Group LLC as Accountants for the Chapter 11 Trustee (Dkt. No. 1924) (the “First
3 Cascade Fee Application”). The First Cascade Fee Application sought an award of fees and expenses
4 incurred during the time period of April 2016 through September 2018. On October 11, 2019, the
5 Court issued its Order on Fee Applications of Trustee, Cascade Capital Group, LLC, K&L Gates,
6 and Miller Nash Graham & Dunn (Dkt. No. 2118) (the “Fee Order”). According to the Fee Order,
7 the Court approved the First Cascade Fee Application in part, and awarded Cascade fees of
8 \$539,867.70 as interim compensation and reimbursement of expenses of \$14,123.05. As Trustee, I
9 disbursed the total award of \$543,652.05 to Cascade after entry of the Fee Order.

10 4. My staff and I prepared the billing statements for the period of October 1, 2018
11 through April 30, 2021 (the “Final Application Period”). Attached hereto as **Exhibit A** is a summary
12 of Cascade’s hours by category as well as Cascade’s itemized billing statements grouped by billing
13 category. Attached hereto as **Exhibit B** are Cascade’s itemized billing statements for the Final
14 Application Period. They are true and correct to the best of my knowledge.

15 5. Cascade’s individual timekeepers who incurred time reflected in Cascade’s billing
16 statements, along with their titles and hourly rates are as follows: Christine Unwin, Senior Staff (and
17 licensed private investigator) (\$180/hour) who is identified in time entries by the initials “CMU”;
18 Jody Quick, a 15 year Accountant with Cascade (\$120/hour) who is identified in time entries by the
19 initials “JLQ”; and Jessica Gilmore, Staff (\$150/hour) who is identified in time entries by the initials
20 “JG.”

21 6. Attached hereto as **Exhibit C** is a summary of Cascade’s monthly fees incurred,
22 broken down by individual project categories. The particular project categories are described in more
23 detail in the Final Cascade Application. Attached hereto as **Exhibit D** is a summary of monthly
24 hours incurred by Cascade, broken down by particular project categories.

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DECLARATION OF MARK CALVERT IN SUPPORT OF
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1 7. My staff prepared the billing statements attached as Exhibit A and Exhibit B, as well
2 as the summaries attached as Exhibits C and D. The exhibits attached hereto are true and correct to
3 the best of my knowledge.

4 8. The Final 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. During the
6 Final Application Period, Cascade has extended financial and accounting expertise and supported
7 my efforts as Trustee to preserve and liquidate assets of the estate; prepare monthly operating
8 reports; maintain and update financial reports; update my cash flow management system; conduct
9 general accounting services; and analyze and compromise the estate's WARN Act liability to former
10 employees. In addition, Cascade expended time and resources responding to a subpoena issued in
11 the ongoing federal criminal case of Ross Hansen and Diane Erdmann, and preparing fee
12 applications and responding to the Court's inquiries regarding the same. Although the subpoena was
13 directed to me, it demanded production of substantial materials maintained by Cascade and its
14 employees relating to this Bankruptcy Case.

15 9. Absent the services of the professionals in the case, including Cascade, there would
16 not have been an effort to create value for the creditors and the business of the estate would not have
17 been wound down in an orderly fashion. Cascade respectfully requests that the Court grant
18 allowance of its fees in the amount of \$21,658.50. In addition, Cascade requests an award of \$750.00
19 in estimated fees through and including dismissal of this case. This estimate is premised on the
20 assumption that the only remaining task of Cascade will be to assist the Trustee with preparation of
21 monthly operating reports. Cascade further requests that the Court grant me, as Trustee, authority to
22 disburse funds that I presently hold and that I subsequently receive in partial satisfaction of the
23 allowed fees.

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DECLARATION OF MARK CALVERT IN SUPPORT OF
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I declare under the penalty of perjury under the laws of the United States that the foregoing is true and correct to the best of my knowledge.

EXECUTED this 28th day of May, 2021, at Seattle, Washington.

/s/ Mark Calvert
Mark Calvert

DECLARATION OF MARK CALVERT IN SUPPORT OF
FINAL APPLICATION FOR COMPENSATION FOR
CASCADE CAPITAL GROUP LLC - 4
504747948.6

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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 May 28, 2021, she caused
4 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 May 28, 2021, she caused the foregoing document to be mailed to the Parties at the
8 addresses listed below:

9 Northwest Territorial Mint LLC
10 PO Box 2148
11 Auburn, WA 98071

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 28th day of May, 2021 at Seattle, Washington.

15 /s/ Denise A. Lentz
16 Denise A. Lentz

EXHIBIT A

Fee Summary by Category and Itemized Billing Grouped by
Billing Category

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Summary by Category**

Category	Hours	Amount
Accounting	42.07	\$5,048.40
Bankruptcy Admin	44.36	\$5,361.90
Cash Flow	5.71	\$685.20
Claims	5.96	\$715.20
Investigation	40.40	\$4,848.00
MOR's	41.67	\$4,999.80
Total	180.17	\$21,658.50

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Accounting Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
JLQ	10/3/2018	JLQ - Call with Mark - calculate amount due to Connie Hoff. Wire out - sent confirmation.	Accounting	0.64	120.00	\$76.80
JLQ	10/4/2018	JLQ - Close September Books	Accounting	1.13	120.00	\$135.60
JLQ	10/5/2018	JLQ - Close September Books	Accounting	2.25	120.00	\$270.00
JLQ	10/5/2018	JLQ - Worldpay schedule - send to Frank. Finish closing/reconciling September.	Accounting	1.47	120.00	\$176.40
JLQ	10/18/2018	JLQ - Reconcile Berkley worker's comp payments on policy. Disputing their records and what they say is still owed on a policy cancelled 2/9/18	Accounting	0.46	120.00	\$55.20
JLQ	10/22/2018	JLQ - Email with Berkley regarding payment/Audit. File for lost title with DOL.	Accounting	0.58	120.00	\$69.60
JLQ	10/22/2018	JLQ - Payroll report for Berkley audit. Lyon County Utilities reconciliation for Connie Hoff for reimbursement. Processed mail received.	Accounting	0.67	120.00	\$80.40
JLQ	10/23/2018	JLQ - A/P payments. ADP 5500 final report.	Accounting	0.75	120.00	\$90.00
JLQ	10/29/2018	JLQ - GL Entries. Pay Reed. Reconcile banking to date. File 5500 online.	Accounting	1.73	120.00	\$207.60
JLQ	11/2/2018	JLQ - Processed all Mail - invoices/notices. Made calls to Lyon County Tax department regarding Graco account. Call with collections for Berkley. Fill out close of business tax form for Tomball. Made A/P payments.	Accounting	1.99	120.00	\$238.80
JLQ	11/6/2018	JLQ - Close Oct Books	Accounting	0.26	120.00	\$31.20
JLQ	11/7/2018	JLQ - Close Oct Books	Accounting	0.58	120.00	\$69.60
JLQ	11/21/2018	JLQ - Reconcile ADP termination dates with MOR's.	Accounting	0.42	120.00	\$50.40
JLQ	11/26/2018	JLQ - Changes to Financials based on Admin Claims.	Accounting	0.50	120.00	\$60.00
JLQ	11/26/2018	JLQ - Call with Mark to go over liabilities to amend financials and file MOR's. Call with Denise to get admin claims and notices information. Verify claims went out and reconcile to MOR liabilities.	Accounting	1.28	120.00	\$153.60
JLQ	11/27/2018	JLQ - Finish cleaning up liabilities for financials. Call with Mike. Re-issue Customer Deposit refund check of ones uncashed since April 2018.	Accounting	2.57	120.00	\$308.40
JLQ	11/28/2018	JLQ - Reconcile January/February MOR personnel to ADP termination dates	Accounting	1.13	120.00	\$135.60
JLQ	12/7/2018	JLQ - November close books.	Accounting	4.34	120.00	\$520.80
JLQ	1/16/2019	JLQ - Close books.	Accounting	1.71	120.00	\$205.20
JLQ	1/24/2019	JLQ - Started process for 1099's. W-2's finished and mailed out	Accounting	0.85	120.00	\$102.00
JLQ	1/29/2019	JLQ - Compile 1099 financial data, finalize reports. Researched 1099 vendors.	Accounting	3.18	120.00	\$381.60

JLQ	2/8/2019	JLQ - Update financials. Get data ready to transfer to QB desktop so we can cancel QB Enterprise.	Accounting	0.75	120.00	\$90.00
JLQ	2/13/2019	JLQ - Cash available for final distribution schedule.	Accounting	0.84	120.00	\$100.80
JLQ	2/15/2019	JLQ - Returned 1099's - processed and found addresses.	Accounting	0.50	120.00	\$60.00
JLQ	4/1/2019	JLQ - Pay invoices, reconcile March books.	Accounting	0.25	120.00	\$30.00
JLQ	4/19/2019	JLQ - Workers comp audit request submitted again due to them changing the dates.	Accounting	0.35	120.00	\$42.00
JLQ	4/24/2019	JLQ - Reconcile Greenhouse Data payment. Call with Greenhouse - emailing proof of last payment cashed.	Accounting	0.66	120.00	\$79.20
JLQ	5/9/2019	JLQ - April Close of books	Accounting	0.50	120.00	\$60.00
JLQ	5/29/2019	JLQ -Reconcile Workers comp audit report received.	Accounting	0.50	120.00	\$60.00
JLQ	6/5/2019	JLQ - May Close of books.	Accounting	0.53	120.00	\$63.60
JLQ	7/10/2019	JLQ - Close June books.	Accounting	0.90	120.00	\$108.00
JLQ	8/6/2019	JLQ - Close and reconcile July books. Made payments. Century Link bills/call - need to research when I cancelled account - should not owe anything.	Accounting	1.00	120.00	\$120.00
JLQ	9/4/2019	JLQ - Close of August books	Accounting	0.25	120.00	\$30.00
JLQ	10/22/2019	JLQ - Close of books	Accounting	0.22	120.00	\$26.40
JLQ	11/13/2019	JLQ - Close books. Compiled Financials for MOR's	Accounting	1.81	120.00	\$217.20
JLQ	2/11/2020	JLQ - Research on ESRP Fee letter from IRS. Research healthcare providers in 2017 - verified paid and offered care to all employees. Called Annette to confirm. Called Aetna to confirm coverage and if they had form 1095. Wrote up letter stating reasons why we disagree with the fee and enclosed information for IRS to confirm we paid/offered healthcare.	Accounting	2.00	120.00	\$240.00
JLQ	2/12/2020	JLQ - Close and compile financial statements for January.	Accounting	0.40	120.00	\$48.00
JLQ	03/16/2020	JLQ - Indiana DOR letter received on taxes. Downloaded and completed close of business form for withholding and mailed out.	Accounting	0.33	120.00	\$39.60
JLQ	04/09/2020	JLQ - Close March books. Bank Statement from Bank.	Accounting	0.25	120.00	\$30.00
JLQ	05/08/2020	JLQ - Close out Month - Banking.	Accounting	0.43	120.00	\$51.60
JLQ	8/5/2020	JLQ - Close out month	Accounting	0.15	120.00	\$18.00
JLQ	11/17/2020	JLQ - Reconcile bank statement and financial statement entries.	Accounting	0.25	120.00	\$30.00
JLQ	1/14/2021	JLQ - Close out December Financials.	Accounting	0.29	120.00	\$34.80
JLQ	4/12/2021	JLQ - Close out monthly books. Pay Q1 US Trustee Fee.	Accounting	0.42	120.00	\$50.40
Total Accounting				42.07		\$5,048.40

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Bankruptcy Admin Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
JLQ	10/2/2018	JLQ - NWTM September hours categorized.	Bankruptcy Admin	2.43	120.00	\$291.60
JLQ	10/2/2018	JLQ - Fee Application Data for NWTM	Bankruptcy Admin	1.96	120.00	\$235.20
JLQ	10/3/2018	JLQ - NWTM Finalized Fee Application and converted to PDF and sent out.	Bankruptcy Admin	0.42	120.00	\$50.40
JLQ	10/17/2018	JLQ - Hour categorization for NWTM	Bankruptcy Admin	0.29	150.00	\$43.50
JLQ	11/2/2018	JLQ - Finalize fee application for NWTM exhibits and sent to Mark and Mike	Bankruptcy Admin	1.00	120.00	\$120.00
JLQ	11/5/2018	JLQ - Go through Fee Application with Denise and sent back my edits.	Bankruptcy Admin	1.97	120.00	\$236.40
JLQ	11/9/2018	JLQ - Fee Application and hour breakout.	Bankruptcy Admin	5.70	120.00	\$684.00
JLQ	11/13/2018	JLQ - Fee Application. Work with Mike on Trustee vs. Mint time.	Bankruptcy Admin	4.00	120.00	\$480.00
JLQ	11/13/2018	JLQ - Work with Mark - Estimated cost recovery schedule.	Bankruptcy Admin	0.75	120.00	\$90.00
JLQ	11/15/2018	JLQ - CCG Fee Application category summaries.	Bankruptcy Admin	1.51	120.00	\$181.20
JLQ	11/16/2018	JLQ - Fee Application - detail for court. Final review of Fee Application	Bankruptcy Admin	2.68	120.00	\$321.60
JG	12/4/2018	JG - Review and edit declaration for the Court regarding response to Committee counsel's objection to fee applications.	Bankruptcy Admin	1.00	150.00	\$150.00
JLQ	1/31/2019	JLQ - Hours since last application put together for hearing tomorrow.	Bankruptcy Admin	1.29	120.00	\$154.80
JLQ	2/14/2019	JLQ - Distribution calculation proposal schedule.	Bankruptcy Admin	1.25	120.00	\$150.00
JLQ	2/27/2019	JLQ - Task list from 2/1/19 Hearing. Expenses by category, write up of my responses to judge questions, Listing of what is left to do before close	Bankruptcy Admin	7.01	120.00	\$841.20
JLQ	3/1/2019	JLQ - Request from David Neu - Declaration and CCG reimbursements from NWTM detail.	Bankruptcy Admin	0.33	120.00	\$39.60
JLQ	3/4/2019	JLQ - Call with David Neu regarding trustee expenses reimbursed. Follow up with spreadsheet of descriptions used in MOR's.	Bankruptcy Admin	0.33	120.00	\$39.60
JLQ	10/23/2019	JLQ - Fee Application for CCG October 2018 - September 2019	Bankruptcy Admin	2.37	120.00	\$284.40
JLQ	10/24/2019	JLQ - Finalize CCG Fee application for NWTM. Emailed to Mark.	Bankruptcy Admin	2.57	120.00	\$308.40
JLQ	01/02/2020	JLQ - Compile CCG Billing for current fee application 10/2018 - 12/2019.	Bankruptcy Admin	3.73	120.00	\$447.60
JLQ	2/11/2020	JLQ - Complete Trustee Cap disbursement through December 2019. Complete billings for application October 2018 - December 2019 for CCG.	Bankruptcy Admin	1.15	120.00	\$138.00
JLQ	1/15/2021	JLQ - Compile CCG Billings for fee application through 12/31/2020	Bankruptcy Admin	0.62	120.00	\$74.40
Total Bankruptcy Admin				44.36		\$5,361.90

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Cash Flow Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
JLQ	10/9/2018	JLQ - Updated Cash Flow.	Cash Flow	0.58	120.00	\$69.60
JLQ	10/22/2018	JLQ - Updated Cash Flow.	Cash Flow	0.42	120.00	\$50.40
JLQ	10/29/2018	JLQ - Updated Cash Flow.	Cash Flow	0.34	120.00	\$40.80
JLQ	11/2/2018	JLQ - Updated Cash Flow.	Cash Flow	0.16	120.00	\$19.20
JLQ	11/5/2018	JLQ - Updated Cash Flow.	Cash Flow	0.25	120.00	\$30.00
JLQ	11/14/2018	JLQ - Updated Cash Flow.	Cash Flow	0.37	120.00	\$44.40
JLQ	11/21/2018	JLQ - Updated Cash Flow.	Cash Flow	0.25	120.00	\$30.00
JLQ	12/3/2018	JLQ - Updated Cash Flow.	Cash Flow	0.34	120.00	\$40.80
JLQ	3/13/2019	JLQ - Call with Mark before court. Updated cashflow through 2018 and created monthly cash flow for 2018.	Cash Flow	3.00	120.00	\$360.00
Total Cash Flow				<u><u>5.71</u></u>		<u><u>\$685.20</u></u>

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Claims Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
JLQ	11/19/2018	JLQ - WARN Act payroll dates. Payroll report - worked with Annette.	Claims	0.75	120.00	\$90.00
JLQ	11/20/2018	JLQ - WARN Act Employee reconciliation spreadsheet.	Claims	1.50	120.00	\$180.00
JLQ	11/21/2018	JLQ - WARN Act Reconciliation report	Claims	1.17	120.00	\$140.40
JLQ	8/28/2019	JLQ - Research on all 2016 Texas taxes and multiple calls with law firms and state agencies. Nightmare to get all agencies on the same page.	Claims	2.54	120.00	\$304.80
Total Claims				5.96		\$715.20

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital Investigation Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
CMU	12/15/2020	CMU - Cascade Email - Subpoena production request (defendant) NWTM.	Investigation	0.10	120.00	\$12.00
CMU	1/11/2021	CMU - Subpoena deliverables, initiated production (emails).	Investigation	7.30	120.00	\$876.00
CMU	1/12/2021	CMU - Subpoena deliverables, initiated production (documents).	Investigation	8.00	120.00	\$960.00
CMU	1/13/2021	CMU - Subpoena deliverables, initiated production (photos).	Investigation	7.50	120.00	\$900.00
CMU	1/14/2021	CMU - Ongoing search NWTM subpoena production (photos).	Investigation	5.50	120.00	\$660.00
CMU	1/15/2021	CMU - Completion of NWTM subpoena production (photos).	Investigation	6.50	120.00	\$780.00
CMU	1/18/2021	CMU - Completion of NWTM subpoena production (documents)	Investigation	5.50	120.00	\$660.00
Total Investigation				40.40		\$4,848.00

**Northwest Territorial Mint
Bankruptcy Case 16-11767CMA
Cascade Capital MOR's Hours Detail**

Professional	Date	Description	Category	Hours	Rate	Amount
JLQ	10/5/2018	JLQ - Prepare MOR Schedules	MOR's	1.20	120.00	\$144.00
JLQ	11/7/2018	JLQ - Prepare MOR Schedules	MOR's	1.12	120.00	\$134.40
JLQ	11/13/2018	JLQ - Prepared October MOR schedules	MOR's	1.17	120.00	\$140.40
JLQ	11/26/2018	JLQ - Call with Mike Gearin regarding payables on MOR's and which need to be adjusted per claims.	MOR's	0.50	120.00	\$60.00
JLQ	11/28/2018	JLQ - Revision per Mike and Mark to MOR's for Environmental liability. Sent final to Mike to file.	MOR's	0.40	120.00	\$48.00
JLQ	12/10/2018	JLQ - Prepare MOR Schedules	MOR's	2.21	120.00	\$265.20
JLQ	12/28/2018	JLQ - Prepare MOR Schedules	MOR's	0.22	120.00	\$26.40
JLQ	1/17/2019	JLQ - Prepare MOR Schedules	MOR's	1.29	120.00	\$154.80
JLQ	1/18/2019	JLQ - Exhibits ready for filing to Denise.	MOR's	1.55	120.00	\$186.00
JLQ	1/29/2019	JLQ - Finish up MOR's. Adding professional fees.	MOR's	0.61	120.00	\$73.20
JLQ	1/31/2019	JLQ - Edit MOR's and answer questions Mike raised before filing.	MOR's	0.58	120.00	\$69.60
JLQ	2/12/2019	JLQ - Updated customer deposit financial information on MOR's	MOR's	0.31	120.00	\$37.20
JLQ	2/20/2019	JLQ - Prepare MOR Schedules	MOR's	1.89	120.00	\$226.80
JLQ	3/14/2019	JLQ - NWTM MOR's - finish up January and send out. Call with Steve to fix access to QB on remote desktop to finish up MOR's.	MOR's	1.43	120.00	\$171.60
JLQ	3/14/2019	JLQ - February MOR's and close	MOR's	2.74	120.00	\$328.80
JLQ	3/15/2019	JLQ - Update February MOR's.	MOR's	0.42	120.00	\$50.40
JLQ	4/4/2019	JLQ - Prepare MOR Schedules	MOR's	2.20	120.00	\$264.00
JLQ	4/9/2019	JLQ - Finish MOR's and send to K&L for review.	MOR's	0.65	120.00	\$78.00
JLQ	5/9/2019	JLQ - Prepare MOR Schedules	MOR's	1.00	120.00	\$120.00
JLQ	5/16/2019	JLQ - MOR's. Edits from Mike and resent.	MOR's	1.90	120.00	\$228.00
JLQ	6/5/2019	JLQ - Prepare MOR Schedules	MOR's	1.25	120.00	\$150.00
JLQ	6/12/2019	JLQ - Prepare MOR Schedules	MOR's	0.42	120.00	\$50.40
JLQ	7/1/2019	JLQ - MOR's finalized and sent to Mike.	MOR's	0.33	120.00	\$39.60
JLQ	7/15/2019	JLQ - Finish up MOR's and sent to Mike.	MOR's	0.50	120.00	\$60.00
JLQ	8/7/2019	JLQ - Prepare MOR Schedules	MOR's	1.78	120.00	\$213.60
JLQ	8/15/2019	JLQ - Prepare MOR Schedules	MOR's	0.75	120.00	\$90.00
JLQ	9/4/2019	JLQ - Prepare MOR Schedules	MOR's	0.50	120.00	\$60.00
JLQ	9/18/2019	JLQ - Prepare MOR Schedules	MOR's	1.00	120.00	\$120.00
JLQ	10/22/2019	JLQ - Prepare MOR Schedules	MOR's	1.01	120.00	\$121.20
JLQ	10/28/2019	JLQ - Finish up MOR's, send to K&L for review.	MOR's	0.28	120.00	\$33.60
JLQ	11/14/2019	JLQ - Revised MOR's after discussion with Mike.	MOR's	0.50	120.00	\$60.00
JLQ	12/16/2019	JLQ - Prepare MOR Schedules	MOR's	2.08	120.00	\$249.60
JLQ	01/13/2020	JLQ - Make changes to Nov MOR's and send to Mike. Gathered reports and created Dec MOR's.	MOR's	1.46	120.00	\$175.20

JLQ	01/24/2020	JLQ - Compile MOR's.	MOR's	0.68	120.00	\$81.60
JLQ	2/12/2020	JLQ - Compile MOR schedules.	MOR's	0.65	120.00	\$78.00
JLQ	03/20/2020	JLQ - Close month and compile Schedules for MOR's.	MOR's	0.67	120.00	\$80.40
JLQ	04/09/2020	JLQ - Compile MOR Schedules.	MOR's	0.25	120.00	\$30.00
JLQ	05/08/2020	JLQ - Compile MOR Schedules.	MOR's	0.36	120.00	\$43.20
JLQ	05/13/2020	JLQ - Finalize MOR schedules and send to Mike.	MOR's	0.23	120.00	\$27.60
JLQ	06/22/2020	JLQ - Compile financials for MOR's	MOR's	0.40	120.00	\$48.20
JLQ	7/13/2020	JLQ - Compile MOR's	MOR's	0.50	120.00	\$60.00
JLQ	8/5/2020	JLQ - Compile MOR schedules	MOR's	0.35	120.00	\$42.00
JLQ	9/11/2020	JLQ - Compile MOR reporting.	MOR's	0.38	120.00	\$45.60
JLQ	10/14/2020	JLQ - Compiled Financial reports for MOR's	MOR's	0.33	120.00	\$40.00
JLQ	11/17/2020	JLQ - Compile reports for MOR's	MOR's	0.32	120.00	\$38.40
JLQ	12/17/2020	JLQ - Compile reports for MOR's	MOR's	0.52	120.00	\$62.40
JLQ	1/14/2021	JLQ - Compile MOR's.	MOR's	0.42	120.00	\$50.40
JLQ	4/12/2021	JLQ - Prepare Schedules for MOR's.	MOR's	0.35	120.00	\$42.00
Total MOR's				41.67		\$4,999.80

EXHIBIT B

Itemized Billing Statements



cascade

CAPITAL GROUP

INVOICE

Period Covered 10-2018 to 04-2021

Mark T. Calvert, Trustee
Northwest Territorial Mint
1501 4th Avenue, Suite 2840
Seattle, WA 98101

Professional	Date	Description	Class	Hours	Rate	Amount
JLQ	10/2/2018	JLQ - NWTM September hours categorized.	Bankruptcy Admin	2.43	120.00	\$291.60
JLQ	10/2/2018	JLQ - Fee Application Data for NWTM	Bankruptcy Admin	1.96	120.00	\$235.20
JLQ	10/3/2018	JLQ - Call with Mark - calculate amount due to Connie Hoff. Wire out - sent confirmation.	Accounting	0.64	120.00	\$76.80
JLQ	10/3/2018	JLQ - NWTM Finalized Fee Application and converted to PDF and sent out.	Bankruptcy Admin	0.42	120.00	\$50.40
JLQ	10/4/2018	JLQ - Close September Books	Accounting	1.13	120.00	\$135.60
JLQ	10/5/2018	JLQ - Close September Books	Accounting	2.25	120.00	\$270.00
JLQ	10/5/2018	JLQ - Worldpay schedule - send to Frank. Finish closing/reconciling September.	Accounting	1.47	120.00	\$176.40
JLQ	10/5/2018	JLQ - Prepare MOR Schedules	MOR's	1.20	120.00	\$144.00
JLQ	10/9/2018	JLQ - Updated Cash Flow.	Cash Flow	0.58	120.00	\$69.60
JLQ	10/17/2018	JLQ - Hour categorization for NWTM	Bankruptcy Admin	0.29	150.00	\$43.50
JLQ	10/18/2018	JLQ - Reconcile Berkley worker's comp payments on policy. Disputing their records and what they say is still owed on a policy cancelled 2/9/18	Accounting	0.46	120.00	\$55.20
JLQ	10/22/2018	JLQ - Email with Berkley regarding payment/Audit. File for lost title with DOL.	Accounting	0.58	120.00	\$69.60
JLQ	10/22/2018	JLQ - Payroll report for Berkley audit. Lyon County Utilities reconciliation for Connie Hoff for reimbursement. Processed mail received.	Accounting	0.67	120.00	\$80.40
JLQ	10/22/2018	JLQ - Updated Cash Flow.	Cash Flow	0.42	120.00	\$50.40
JLQ	10/23/2018	JLQ - A/P payments. ADP 5500 final report.	Accounting	0.75	120.00	\$90.00
JLQ	10/29/2018	JLQ - GL Entries. Pay Reed. Reconcile banking to date. File 5500 online.	Accounting	1.73	120.00	\$207.60
JLQ	10/29/2018	JLQ - Updated Cash Flow.	Cash Flow	0.34	120.00	\$40.80
JLQ	11/2/2018	JLQ - Finalize fee application for NWTM exhibits and sent to Mark and Mike	Bankruptcy Admin	1.00	120.00	\$120.00
JLQ	11/2/2018	JLQ - Updated Cash Flow.	Cash Flow	0.16	120.00	\$19.20
JLQ	11/2/2018	JLQ - Processed all Mail - invoices/notices. Made calls to Lyon County Tax department regarding Graco account. Call with collections for Berkley. Fill out close of business tax form for Tomball. Made A/P payments.	Accounting	1.99	120.00	\$238.80
JLQ	11/5/2018	JLQ - Go through Fee Application with Denise and sent back my edits.	Bankruptcy Admin	1.97	120.00	\$236.40
JLQ	11/5/2018	JLQ - Updated Cash Flow.	Cash Flow	0.25	120.00	\$30.00
JLQ	11/6/2018	JLQ - Close Oct Books	Accounting	0.26	120.00	\$31.20
JLQ	11/7/2018	JLQ - Close Oct Books	Accounting	0.58	120.00	\$69.60
JLQ	11/7/2018	JLQ - Prepare MOR Schedules	MOR's	1.12	120.00	\$134.40
JLQ	11/9/2018	JLQ - Fee Application and hour breakout.	Bankruptcy Admin	5.70	120.00	\$684.00
JLQ	11/13/2018	JLQ - Fee Application. Work with Mike on Trustee vs. Mint time.	Bankruptcy Admin	4.00	120.00	\$480.00
JLQ	11/13/2018	JLQ - Work with Mark - Estimated cost recovery schedule.	Bankruptcy Admin	0.75	120.00	\$90.00
JLQ	11/13/2018	JLQ - Prepared October MOR schedules	MOR's	1.17	120.00	\$140.40
JLQ	11/14/2018	JLQ - Updated Cash Flow.	Cash Flow	0.37	120.00	\$44.40
JLQ	11/15/2018	JLQ - CCG Fee Application category summaries.	Bankruptcy Admin	1.51	120.00	\$181.20
JLQ	11/16/2018	JLQ - Fee Application - detail for court. Final review of Fee Application	Bankruptcy Admin	2.68	120.00	\$321.60
JLQ	11/19/2018	JLQ - WARN Act payroll dates. Payroll report - worked with Annette.	Claims	0.75	120.00	\$90.00
JLQ	11/20/2018	JLQ - WARN Act Employee reconciliation spreadsheet.	Claims	1.50	120.00	\$180.00
JLQ	11/21/2018	JLQ - Reconcile ADP termination dates with MOR's.	Accounting	0.42	120.00	\$50.40
JLQ	11/21/2018	JLQ - Updated Cash Flow.	Cash Flow	0.25	120.00	\$30.00
JLQ	11/21/2018	JLQ - WARN Act Reconciliation report	Claims	1.17	120.00	\$140.40
JLQ	11/26/2018	JLQ - Changes to Financials based on Admin Claims.	Accounting	0.50	120.00	\$60.00
JLQ	11/26/2018	JLQ - Call with Mark to go over liabilities to amend financials and file MOR's. Call with Denise to get admin claims and notices information. Verify claims went out and reconcile to MOR liabilities.	Accounting	1.28	120.00	\$153.60
JLQ	11/26/2018	JLQ - Call with Mike Gearin regarding payables on MOR's and which need to be adjusted per claims.	MOR's	0.50	120.00	\$60.00
JLQ	11/27/2018	JLQ - Finish cleaning up liabilities for financials. Call with Mike. Re-issue Customer Deposit refund check of ones uncashed since April 2018.	Accounting	2.57	120.00	\$308.40
JLQ	11/28/2018	JLQ - Reconcile January/February MOR personnel to ADP termination dates	Accounting	1.13	120.00	\$135.60
JLQ	11/28/2018	JLQ - Revision per Mike and Mark to MOR's for Environmental liability. Sent final to Mike to file.	MOR's	0.40	120.00	\$48.00
JLQ	12/3/2018	JLQ - Updated Cash Flow.	Cash Flow	0.34	120.00	\$40.80
JG	12/4/2018	JG - Review and edit declaration for the Court regarding response to Committee counsel's objection to fee applications.	Bankruptcy Admin	1.00	150.00	\$150.00

Professional	Date	Description	Class	Hours	Rate	Amount
JLQ	12/7/2018	JLQ - November close books.	Accounting	4.34	120.00	\$520.80
JLQ	12/10/2018	JLQ - Prepare MOR Schedules	MOR's	2.21	120.00	\$265.20
JLQ	12/28/2018	JLQ - Prepare MOR Schedules	MOR's	0.22	120.00	\$26.40
JLQ	1/16/2019	JLQ - Close books.	Accounting	1.71	120.00	\$205.20
JLQ	1/17/2019	JLQ - Prepare MOR Schedules	MOR's	1.29	120.00	\$154.80
JLQ	1/18/2019	JLQ - Exhibits ready for filing to Denise.	MOR's	1.55	120.00	\$186.00
JLQ	1/24/2019	JLQ - Started process for 1099's. W-2's finished and mailed out	Accounting	0.85	120.00	\$102.00
JLQ	1/29/2019	JLQ - Finish up MOR's. Adding professional fees.	MOR's	0.61	120.00	\$73.20
JLQ	1/29/2019	JLQ - Compile 1099 financial data, finalize reports. Researched 1099 vendors.	Accounting	3.18	120.00	\$381.60
JLQ	1/31/2019	JLQ - Hours since last application put together for hearing tomorrow.	Bankruptcy Admin	1.29	120.00	\$154.80
JLQ	1/31/2019	JLQ - Edit MOR's and answer questions Mike raised before filing.	MOR's	0.58	120.00	\$69.60
JLQ	2/8/2019	JLQ - Update financials. Get data ready to transfer to QB desktop so we can cancel QB Enterprise.	Accounting	0.75	120.00	\$90.00
JLQ	2/12/2019	JLQ - Updated customer deposit financial information on MOR's	MOR's	0.31	120.00	\$37.20
JLQ	2/13/2019	JLQ - Cash available for final distribution schedule.	Accounting	0.84	120.00	\$100.80
JLQ	2/14/2019	JLQ - Distribution calculation proposal schedule.	Bankruptcy Admin	1.25	120.00	\$150.00
JLQ	2/15/2019	JLQ - Returned 1099's - processed and found addresses.	Accounting	0.50	120.00	\$60.00
JLQ	2/20/2019	JLQ - Prepare MOR Schedules	MOR's	1.89	120.00	\$226.80
JLQ	2/27/2019	JLQ - Task list from 2/1/19 Hearing. Expenses by category, write up of my responses to judge questions, Listing of what is left to do before close	Bankruptcy Admin	7.01	120.00	\$841.20
JLQ	3/1/2019	JLQ - Request from David Neu - Declaration and CCG reimbursements from NWTM detail.	Bankruptcy Admin	0.33	120.00	\$39.60
JLQ	3/4/2019	JLQ - Call with David Neu regarding trustee expenses reimbursed. Follow up with spreadsheet of descriptions used in MOR's.	Bankruptcy Admin	0.33	120.00	\$39.60
JLQ	3/13/2019	JLQ - Call with Mark before court. Updated cashflow through 2018 and created monthly cash flow for 2018.	Cash Flow	3.00	120.00	\$360.00
JLQ	3/14/2019	JLQ - NWTM MOR's - finish up January and send out. Call with Steve to fix access to QB on remote desktop to finish up MOR's.	MOR's	1.43	120.00	\$171.60
JLQ	3/14/2019	JLQ - February MOR's and close	MOR's	2.74	120.00	\$328.80
JLQ	3/15/2019	JLQ - Update February MOR's.	MOR's	0.42	120.00	\$50.40
JLQ	4/1/2019	JLQ - Pay invoices, reconcile March books.	Accounting	0.25	120.00	\$30.00
JLQ	4/4/2019	JLQ - Prepare MOR Schedules	MOR's	2.20	120.00	\$264.00
JLQ	4/9/2019	JLQ - Finish MOR's and send to K&L for review.	MOR's	0.65	120.00	\$78.00
JLQ	4/19/2019	JLQ - Workers comp audit request submitted again due to them changing the dates.	Accounting	0.35	120.00	\$42.00
JLQ	4/24/2019	JLQ - Reconcile Greenhouse Data payment. Call with Greenhouse - emailing proof of last payment cashed.	Accounting	0.66	120.00	\$79.20
JLQ	5/9/2019	JLQ - April Close of books	Accounting	0.50	120.00	\$60.00
JLQ	5/9/2019	JLQ - Prepare MOR Schedules	MOR's	1.00	120.00	\$120.00
JLQ	5/16/2019	JLQ - MOR's. Edits from Mike and resent.	MOR's	1.90	120.00	\$228.00
JLQ	5/29/2019	JLQ -Reconcile Workers comp audit report received.	Accounting	0.50	120.00	\$60.00
JLQ	6/5/2019	JLQ - May Close of books.	Accounting	0.53	120.00	\$63.60
JLQ	6/5/2019	JLQ - Prepare MOR Schedules	MOR's	1.25	120.00	\$150.00
JLQ	6/12/2019	JLQ - Prepare MOR Schedules	MOR's	0.42	120.00	\$50.40
JLQ	7/1/2019	JLQ - MOR's finalized and sent to Mike.	MOR's	0.33	120.00	\$39.60
JLQ	7/10/2019	JLQ - Close June books.	Accounting	0.90	120.00	\$108.00
JLQ	7/15/2019	JLQ - Finish up MOR's and sent to Mike.	MOR's	0.50	120.00	\$60.00
JLQ	8/6/2019	JLQ - Close and reconcile July books. Made payments. Century Link bills/call - need to research when I cancelled account - should not owe anything.	Accounting	1.00	120.00	\$120.00
JLQ	8/7/2019	JLQ - Prepare MOR Schedules	MOR's	1.78	120.00	\$213.60
JLQ	8/15/2019	JLQ - Prepare MOR Schedules	MOR's	0.75	120.00	\$90.00
JLQ	8/28/2019	JLQ - Research on all 2016 Texas taxes and multiple calls with law firms and state agencies. Nightmare to get all agencies on the same page.	Claims	2.54	120.00	\$304.80
JLQ	9/4/2019	JLQ - Close of August books	Accounting	0.25	120.00	\$30.00
JLQ	9/4/2019	JLQ - Prepare MOR Schedules	MOR's	0.50	120.00	\$60.00
JLQ	9/18/2019	JLQ - Prepare MOR Schedules	MOR's	1.00	120.00	\$120.00
JLQ	10/22/2019	JLQ - Close of books	Accounting	0.22	120.00	\$26.40
JLQ	10/22/2019	JLQ - Prepare MOR Schedules	MOR's	1.01	120.00	\$121.20
JLQ	10/23/2019	JLQ - Fee Application for CCG October 2018 - September 2019	Bankruptcy Admin	2.37	120.00	\$284.40
JLQ	10/24/2019	JLQ - Finalize CCG Fee application for NWTM. Emailed to Mark.	Bankruptcy Admin	2.57	120.00	\$308.40
JLQ	10/28/2019	JLQ - Finish up MOR's, send to K&L for review.	MOR's	0.28	120.00	\$33.60
JLQ	11/13/2019	JLQ - Close books. Compiled Financials for MOR's	Accounting	1.81	120.00	\$217.20
JLQ	11/14/2019	JLQ - Revised MOR's after discussion with Mike.	MOR's	0.50	120.00	\$60.00
JLQ	12/16/2019	JLQ - Prepare MOR Schedules	MOR's	2.08	120.00	\$249.60
JLQ	01/02/2020	JLQ - Compile CCG Billing for current fee application 10/2018 - 12/2019.	Bankruptcy Admin	3.73	120.00	\$447.60
JLQ	01/13/2020	JLQ - Make changes to Nov MOR's and send to Mike. Gathered reports and created Dec MOR's.	MOR's	1.46	120.00	\$175.20
JLQ	01/24/2020	JLQ - Compile MOR's.	MOR's	0.68	120.00	\$81.60

Professional	Date	Description	Class	Hours	Rate	Amount
JLQ	2/11/2020	JLQ - Research on ESRP Fee letter from IRS. Research healthcare providers in 2017 - verified paid and offered care to all employees. Called Annette to confirm. Called Aetna to confirm coverage and if they had form 1095. Wrote up letter stating reasons why we disagree with the fee and enclosed information for IRS to confirm we paid/offered healthcare.	Accounting	2.00	120.00	\$240.00
JLQ	2/11/2020	JLQ - Complete Trustee Cap disbursement through December 2019. Complete billings for application October 2018 - December 2019 for CCG.	Bankruptcy Admin	1.15	120.00	\$138.00
JLQ	2/12/2020	JLQ - Close and compile financial statements for January.	Accounting	0.40	120.00	\$48.00
JLQ	2/12/2020	JLQ - Compile MOR Schedules.	MOR's	0.65	120.00	\$78.00
JLQ	03/16/2020	JLQ - Indiana DOR letter received on taxes. Downloaded and completed close of business form for withholding and mailed out.	Accounting	0.33	120.00	\$39.60
JLQ	03/20/2020	JLQ - Close month and compile Schedules for MOR's.	MOR's	0.67	120.00	\$80.40
JLQ	04/09/2020	JLQ - Close March books. Bank Statement from Bank.	Accounting	0.25	120.00	\$30.00
JLQ	04/09/2020	JLQ - Compile MOR Schedules.	MOR's	0.25	120.00	\$30.00
JLQ	05/08/2020	JLQ - Close out Month - Banking.	Accounting	0.43	120.00	\$51.60
JLQ	05/08/2020	JLQ - Compile MOR Schedules.	MOR's	0.36	120.00	\$43.20
JLQ	05/13/2020	JLQ - Finalize MOR schedules and send to Mike.	MOR's	0.23	120.00	\$27.60
JLQ	06/22/2020	JLQ - Compile financials for MOR's	MOR's	0.40	120.00	\$48.20
JLQ	7/13/2020	JLQ - Compile MOR's	MOR's	0.50	120.00	\$60.00
JLQ	8/5/2020	JLQ - Close out month	Accounting	0.15	120.00	\$18.00
JLQ	8/5/2020	JLQ - Compile MOR schedules	MOR's	0.35	120.00	\$42.00
JLQ	9/11/2020	JLQ - Compile MOR reporting.	MOR's	0.38	120.00	\$45.60
JLQ	10/14/2020	JLQ - Compiled Financial reports for MOR's	MOR's	0.33	120.00	\$40.00
JLQ	11/17/2020	JLQ - Reconcile bank statement and financial statement entries.	Accounting	0.25	120.00	\$30.00
JLQ	11/17/2020	JLQ - Compile reports for MOR's	MOR's	0.32	120.00	\$38.40
CMU	12/15/2020	CMU - Cascade Email - Subpoena production request (defendant) NWTM.	Investigation	0.10	120.00	\$12.00
JLQ	12/17/2020	JLQ - Compile reports for MOR's	MOR's	0.52	120.00	\$62.40
CMU	1/11/2021	CMU - Subpoena deliverables, initiated production (emails).	Investigation	7.30	120.00	\$876.00
CMU	1/12/2021	CMU - Subpoena deliverables, initiated production (documents).	Investigation	8.00	120.00	\$960.00
CMU	1/13/2021	CMU - Subpoena deliverables, initiated production (photos).	Investigation	7.50	120.00	\$900.00
CMU	1/14/2021	CMU - Ongoing search NWTM subpoena production (photos).	Investigation	5.50	120.00	\$660.00
JLQ	1/14/2021	JLQ - Close out December Financials.	Accounting	0.29	120.00	\$34.80
JLQ	1/14/2021	JLQ - Compile MOR's.	MOR's	0.42	120.00	\$50.40
CMU	1/15/2021	CMU - Completion of NWTM subpoena production (photos).	Investigation	6.50	120.00	\$780.00
JLQ	1/15/2021	JLQ - Compile CCG Billings for fee application through 12/31/2020	Bankruptcy Admin	0.62	120.00	\$74.40
CMU	1/18/2021	CMU - Completion of NWTM subpoena production (documents)	Investigation	5.50	120.00	\$660.00
JLQ	4/12/2021	JLQ - Close out monthly books. Pay Q1 US Trustee Fee.	Accounting	0.42	120.00	\$50.40
JLQ	4/12/2021	JLQ - Prepare Schedules for MOR's.	MOR's	0.35	120.00	\$42.00

Total Professional Fees

\$21,658.50

Professional Fees and Hours By Category

Accounting	42.07	\$5,048.40
Bankruptcy Admin	44.36	\$5,361.90
Cash Flow	5.71	\$685.20
Claims	5.96	\$715.20
Investigation	40.40	\$4,848.00
MOR's	41.67	\$4,999.80

Total Hours & Fees

180.17

\$21,658.50

EXHIBIT C

Summary Sheet of Monthly Fees by Project Category

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Fees By Month/Category
 10/1/2018 - 04/30/2021**

Category	2018		
	October	November	December
Accounting	\$ 1,161.60	\$ 1,047.60	\$ 520.80
Bankruptcy Admin	\$ 620.70	\$ 2,113.20	\$ 150.00
Cash Flow	\$ 160.80	\$ 123.60	\$ 40.80
Claims	\$ -	\$ 410.40	\$ -
Investigation	\$ -	\$ -	\$ -
MOR's	\$ 144.00	\$ 382.80	\$ 291.60
Total	\$2,087.10	\$4,077.60	\$1,003.20

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Fees By Month/Category
 10/1/2018 - 04/30/2021**

Category	2019											
	January	February	March	April	May	June	July	August	September	October	November	December
Accounting	\$ 688.80	\$ 250.80	\$ -	\$ 151.20	\$ 120.00	\$ 63.60	\$ 108.00	\$ 120.00	\$ 30.00	\$ 26.40	\$ 217.20	\$ -
Bankruptcy Admin	\$ 154.80	\$ 991.20	\$ 79.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592.80	\$ -	\$ -
Cash Flow	\$ -	\$ -	\$ 360.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304.80	\$ -	\$ -	\$ -	\$ -
Investigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MOR's	\$ 483.60	\$ 264.00	\$ 550.80	\$ 342.00	\$ 348.00	\$ 200.40	\$ 99.60	\$ 303.60	\$ 180.00	\$ 154.80	\$ 60.00	\$ 249.60
Total	\$1,327.20	\$1,506.00	\$990.00	\$493.20	\$468.00	\$264.00	\$207.60	\$728.40	\$210.00	\$774.00	\$277.20	\$249.60

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Fees By Month/Category
 10/1/2018 - 04/30/2021**

Category	2020											
	January	February	March	April	May	June	July	August	September	October	November	December
Accounting	\$ -	\$ 288.00	\$ 39.60	\$ 30.00	\$ 51.60	\$ -	\$ -	\$ 18.00	\$ -	\$ -	\$ 30.00	\$ -
Bankruptcy Admin	\$ 447.60	\$ 138.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Flow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.00
MOR's	\$ 256.80	\$ 78.00	\$ 80.40	\$ 30.00	\$ 70.80	\$ 48.20	\$ 60.00	\$ 42.00	\$ 45.60	\$ 40.00	\$ 38.40	\$ 62.40
Total	\$704.40	\$504.00	\$120.00	\$60.00	\$122.40	\$48.20	\$60.00	\$60.00	\$45.60	\$40.00	\$68.40	\$74.40

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Fees By Month/Category
 10/1/2018 - 04/30/2021**

Category	2021				Total
	January	February	March	April	
Accounting	\$ 34.80	\$ -	\$ -	\$ 50.40	\$5,048.40
Bankruptcy Admin	\$ 74.40	\$ -	\$ -	\$ -	\$5,361.90
Cash Flow	\$ -	\$ -	\$ -	\$ -	\$685.20
Claims	\$ -	\$ -	\$ -	\$ -	\$715.20
Investigation	\$ 4,836.00	\$ -	\$ -	\$ -	\$4,848.00
MOR's	\$ 50.40	\$ -	\$ -	\$ 42.00	\$4,999.80
Total	\$4,995.60	\$0.00	\$0.00	\$92.40	\$21,658.50

EXHIBIT D

Summary Sheet of Monthly Hours by Project Category

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Hours By Month/Category
 10/1/2018 - 04/30/2021**

Category	2018		
	October	November	December
Accounting	9.68	8.73	4.34
Bankruptcy Admin	5.10	17.61	1.00
Cash Flow	1.34	1.03	0.34
Claims	-	3.42	-
Investigation	-	-	-
MOR's	1.20	3.19	2.43
Total	17.32	33.98	8.11

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Hours By Month/Category
 10/1/2018 - 04/30/2021**

Category	2019											
	January	February	March	April	May	June	July	August	September	October	November	December
Accounting	5.74	2.09	-	1.26	1.00	0.53	0.90	1.00	0.25	0.22	1.81	-
Bankruptcy Admin	1.29	8.26	0.66	-	-	-	-	-	-	4.94	-	-
Cash Flow	-	-	3.00	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	2.54	-	-	-	-
Investigation	-	-	-	-	-	-	-	-	-	-	-	-
MOR's	4.03	2.20	4.59	2.85	2.90	1.67	0.83	2.53	1.50	1.29	0.50	2.08
Total	11.06	12.55	8.25	4.11	3.90	2.20	1.73	6.07	1.75	6.45	2.31	2.08

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Hours By Month/Category
 10/1/2018 - 04/30/2021**

Category	2020											
	January	February	March	April	May	June	July	August	September	October	November	December
Accounting	-	2.40	0.33	0.25	0.43	-	-	0.15	-	-	0.25	-
Bankruptcy Admin	3.73	1.15	-	-	-	-	-	-	-	-	-	-
Cash Flow	-	-	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-	-	-
Investigation	-	-	-	-	-	-	-	-	-	-	-	0.10
MOR's	2.14	0.65	0.67	0.25	0.59	0.40	0.50	0.35	0.38	0.33	0.32	0.52
Total	5.87	4.20	1.00	0.50	1.02	0.40	0.50	0.50	0.38	0.33	0.57	0.62

**Northwest Territorial Mint
 Bankruptcy Case 16-11767CMA
 Cascade Capital Hours By Month/Category
 10/1/2018 - 04/30/2021**

Category	2021				Total
	January	February	March	April	
Accounting	0.29	-	-	0.42	42.07
Bankruptcy Admin	0.62	-	-	-	44.36
Cash Flow	-	-	-	-	5.71
Claims	-	-	-	-	5.96
Investigation	40.30	-	-	-	40.40
MOR's	0.42	-	-	0.35	41.67
Total	41.63	-	-	0.77	180.17