**UNITED STATES BANKRUPTCY COURT**
**DISTRICT OF DELAWARE**

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| **In re** | : | **Chapter 11** |
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| **KABBAGE, INC. d/b/a KSERVICING *et al.*,** | : | **Case No. 22-10951 (CTG)** |
| | : | |
| | : | **Obj. Deadline: March 21, 2023 at 4:00 p.m. (ET)** |
| **Debtors.**[1] | : | **(Jointly Administered)** |

**SUPPLEMENTAL DECLARATION AND DISCLOSURE STATEMENT OF KAREN CRITTENDEN, ON BEHALF OF WINDHAM BRANNON LLC**

I, Karen Crittenden, hereby declare, pursuant to section 1746 of title 28 of the United States Code, that the following is true to the best of my knowledge, information, and belief:

1. I am the Director of Finance and Administration of Windham Brannon LLC, located at 3630 Peachtree Rd NE, Suite 600, Atlanta, GA 30326 (the "**Firm**").

2. On December 2, 2022, Kabbage, Inc. d/b/a KServicing and its debtor affiliates, as debtors and debtors in possession (collectively, the "**Debtors**"), filed the *Declaration and Disclosure Statement of Karen Crittenden on Behalf of Windham Brannon LLC* [Docket No. 322] (the "**Original Declaration**") pursuant to the *Order Authorizing Debtors to Employ Professionals Used in Ordinary Course of Business* [Docket No. 196] (the "**Ordinary Course Professionals Order**"). Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to such terms in the Ordinary Course Professionals Order.

3. As set forth in the Original Declaration, the Debtors sought to retain the Firm pursuant to the Ordinary Course Professionals Order to provide legacy tax and accounting

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable are: Kabbage, Inc. d/b/a KServicing (3937); Kabbage Canada Holdings, LLC (N/A); Kabbage Asset Securitization LLC (N/A); Kabbage Asset Funding 2017-A LLC (4803); Kabbage Asset Funding 2019-A LLC (8973); and Kabbage Diameter, LLC (N/A). Kabbage is a trademark of American Express used under license; Kabbage, Inc. d/b/a KServicing is not affiliated with American Express. The Debtors' mailing and service address is 925B Peachtree Street NE, Suite 383, Atlanta, GA 30309.

services with regards to 2021 tax returns to the Debtors (the "**Original Services**"). No objections were filed or received to the Original Declaration. Accordingly, the Firm was authorized to provide, and be compensated for, the Original Services.

4. Subsequent to filing the Original Declaration, the Debtors requested that the Firm provide additional services outside of the scope of the Original Services. Specifically, the Debtors requested that the Firm provide audit services with regard to the Debtors' employee retirement plans (the "**Additional Audit Services**"), including the Debtors' 401(k) plan with Voya Financial, Inc. (the "**Voya Plan**"), and the Firm has consented to provide such services. The Debtors require the Firm to provide the Additional Audit Services because such services are a prerequisite to effectuating termination of the Voya Plan, which is a necessary step in the Debtors' wind down process.

5. The Firm will be compensated at its standard hourly rates for the Additional Audit Services, which are based on the professionals' level of experience. The Firm's current standard rates, subject to change from time to time, range from $200 per hour for the Firm's newest associates to $650 per hour for the Firm's most senior partners. In the normal course of its business, the Firm revises its standard rates on January 1 of each year and requests that effective, January 1 of each year, the aforementioned rates be revised to the standard hourly rate which will be in effect at that time. In addition, the Firm will be reimbursed for reasonable and necessary out-of-pocket expenses incurred in connection with providing the Additional Audit Services.

6. The Firm's fees and expenses incurred in connection with the Additional Audit Services will be paid from funds in the forfeiture account under the Voya Plan. Thereafter, to the extent that such amounts are insufficient to cover the fees and expenses incurred by the Firm

for the performance of the Additional Audit Services, the unpaid amounts will be paid by the Debtors.

7. Except as set forth herein, the statements in the Original Declaration are incorporated herein by reference and remain true and correct as of the date hereof.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: March 7, 2023

By: /s/ *Karen Crittenden*