Exhibit A

JONES DAY

Atlanta Office
1221 Peachtree Street, NE
Suite 400
Atlanta, GA 30361
(404) 521-3939
Federal Identification Number: 34-0319085

November 18, 2022 102496

Invoice: 221607265

KServicing Corporation
925B Peachtree Street NE
Suite 1688
Atlanta, GA 30309
United States of America

For legal services rendered for the period through October 31, 2022:

	Hours		Amount
Case Administration	3.80		3,370.00
Tax Advice	4.70		5,060.00
Department of Justice Investigations	51.40		39,872.50
Congressional Investigation	15.70		12,192.50
Federal Trade Commission Investigation	0.50		312.50
Professional Retention/Fee Issues	53.80		46,145.00
Total Fees	129.90	USD	106,952.50

Disbursement & Charges Summary

Travel - Air Fare	713.32		
Travel - Food and Beverage Expenses	18.23		
Travel - Hotel Charges	234.12		
Travel - Other Costs	40.00		
Travel - Taxi Charges	75.73		
Consultants and Agents Fees	79,365.00		
		USD	80,446.40 **
TOTAL		**USD**	**187,398.90**

Please remit payment to:
PLEASE REFERENCE 102496/221607265 WITH YOUR PAYMENT

** = Food, beverage and entertainment expense in accordance with I.R.C. Sect. 274(e)3, included in this amount is USD18.23

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102496

November 18, 2022

KServicing Corporation

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Timekeeper/Fee Earner Summary – October 31, 2022

Timekeeper/Fee Earner Name	*Title*	*Bar Year*	*Hours*	*Rate*	*Amount*
Y W Chan	Partner	2007	0.50	1,200.00	600.00
J M Hall	Partner	2003	6.40	1,075.00	6,880.00
F Lavallee	Partner	1989	1.80	1,250.00	2,250.00
A E Lelling	Partner	1996	14.30	1,275.00	18,232.50
D J Merrett	Partner	2007	27.50	1,100.00	30,250.00
S P Parrinello	Partner	2008	0.70	1,225.00	857.50
Total			51.20		59,070.00
S J Kenny	Associate	2013	1.10	950.00	1,045.00
S E Morgado	Associate	2020	3.80	550.00	2,090.00
A Nazarenko	Associate	2016	1.10	825.00	907.50
I M Perez	Associate	2016	1.60	725.00	1,160.00
B N Wilhelm	Associate	2017	41.20	625.00	25,750.00
Total			48.80		30,952.50
L C Fischer	Staff Attorney	1996	25.50	600.00	15,300.00
Total			25.50		15,300.00
C L Smith	Paralegal		1.20	425.00	510.00
Total			1.20		510.00
D A Doell	Project Manager		3.20	350.00	1,120.00
Total			3.20		1,120.00
Total			**129.90**	**USD**	**106,952.50**

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Fee Detail

Date of Service	*Timekeeper/Fee Earner Name*	*Hours*		*Amount*
Case Administration				
10/04/22	C L Smith	0.20		85.00
	Review and distribute docket (.10); obtain recently-filed documents and circulate same to Hall, Merrett, Perez (.10).			
10/17/22	C L Smith	0.30		127.50
	Review and distribute docket (.10); obtain recently-filed documents and update electronic file management system with same (.10); update case calendar (.10).			
10/20/22	D J Merrett	2.60		2,860.00
	Review and analyze filings (2.30); communicate with Lelling regarding same (.30).			
10/24/22	C L Smith	0.30		127.50
	Review and distribute docket (.10); obtain recently-filed documents and update electronic file management system with same (.10); update case calendar (.10).			
10/26/22	C L Smith	0.30		127.50
	Communications with Merrett regarding case administration matters (.10); communications with Clay regarding same, next steps (.20).			
10/31/22	C L Smith	0.10		42.50
	Review and distribute docket.			
	Matter Total	**3.80**	**USD**	**3,370.00**
Tax Advice				
10/04/22	S J Kenny	0.80		760.00
	Communicate with Klass (Forensic Risk Alliance) regarding use of W-3 information (.30); communicate with Lavallee, Conway, Parrinello, Nazarenko regarding same (.50).			
10/04/22	A Nazarenko	0.80		660.00
	Reviewing the rules for the calculation of the PPP loan amounts and whether any state and local taxes can be added to the "payroll cost" amount.			
10/04/22	S P Parrinello	0.40		490.00
	Review and analysis of PPP loan tax-related questions (.30); communication with A. Nazarenko regarding the same (.10).			
10/05/22	S J Kenny	0.30		285.00
	Communicate with Klass (Forensic Risk Alliance) regarding use of W-3 information (.20); communicate with Lavallee, Conway, Parrinello, Nazarenko regarding same (.10).			
10/05/22	F Lavallee	1.80		2,250.00
	Review and analyze tax guidance regarding IRS Form W-3 (.40); review analysis of proper use of and calculations with amounts borrowers entered into Form W-3 Boxes 17 and 19 and gross wages (.90); communicate with Kenny regarding same (.50).			

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Date of Service	*Timekeeper/Fee Earner Name*	*Hours*		*Amount*
10/05/22	A Nazarenko	0.30		247.50
	Communicate with Parrinello regarding state and local taxes in the calculation of PPP loans.			
10/05/22	S P Parrinello	0.30		367.50
	Communication with Nazarenko regarding PPP loan analysis.			
	Matter Total	**4.70**	**USD**	**5,060.00**

Department of Justice Investigations

10/04/22	J M Hall	2.00		2,150.00
	Plan and prepare for deposition of former CFO (1.50); meeting with Pintile, Klass, Fresch (Forensic Risk Analysis) regarding tax issue (.50).			
10/04/22	A E Lelling	1.20		1,530.00
	Draft and revise narrative response to DOJ regarding KPMG disclosures produced in Eastern District of Texas matter (0.90); communicate with Wilhelm regarding same (.20).			
10/04/22	B N Wilhelm	4.30		2,687.50
	Prepare for civil investigative demand testimony of former employee (.30); communicate with Kafiti (KServicing) regarding forgiveness procedures (.60); draft and revise summary of PPP processes (2.80); draft and revise summary of PPP processes (.60).			
10/05/22	J M Hall	4.00		4,300.00
	Represent former CFO in criminal investigative demand deposition with DOJ.			
10/05/22	B N Wilhelm	7.10		4,437.50
	Prepare for (1.50) and defend (4.00) civil investigative demand deposition of former KServicing employee; review and revise notes of deposition (1.60).			
10/06/22	A E Lelling	1.90		2,422.50
	Communicate with Wilhelm regarding congressional, Eastern District of Texas and FTC investigations (.70); review and analyze correspondence from Eastern District of Texas civil investigative demand (.30) and Loiseau, Kafiti and Walker (all KServicing) (.20) regarding same; research regarding impact of bankruptcy on government investigations (.60); review and analyze work in process summary (.10).			
10/06/22	B N Wilhelm	3.20		2,000.00
	Revise and revise notes from deposition of former KServicing employee.			
10/07/22	J M Hall	0.40		430.00
	Telephone conference LaMacchia, Loucks, Seol (all DOJ) regarding status of investigations/settlement negotiations.			
10/07/22	A E Lelling	0.90		1,147.50
	Review and analyze Wilhelm deposition notes.			
10/07/22	B N Wilhelm	6.50		4,062.50
	Analyze documents produced to DOJ related to PPP processes and procedures (2.60); draft summary of PPP procedures in place in 2020 and 2021 for Kafiti (KServicing) (1.80); draft summary of information learned from witness interviews regarding PPP procedures for Kafiti (KServicing) (1.70); communicate with LaMacchia, Loucks, Seol (DOJ Boston) regarding Rule 408 issues (.40).			

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Date of Service	*Timekeeper/Fee Earner Name*	*Hours*	*Amount*
10/10/22	Y W Chan	0.50	600.00
	Call with Lelling regarding case status.		
10/10/22	D A Doell	0.30	105.00
	Transmit zip file containing new client data to vendor via FTP (.10); provide vendor with instructions for processing, loading and production of documents contained with zip file. (.20).		
10/10/22	A E Lelling	0.50	637.50
	Communicate with Chan regarding status of case.		
10/11/22	D A Doell	0.50	175.00
	Download production volume from vendors FTP site (.20); review contents of production volume for accuracy (.30).		
10/12/22	D A Doell	1.90	665.00
	Revise documents for production to incorporate Bates labels and confidentiality designations (1.20); create encrypted zip files containing production documents (.30); send data to vendor via FTP with instructions for processing, loading and production (.40).		
10/12/22	B N Wilhelm	2.50	1,562.50
	Draft cover letter for production of ability-to-pay materials (.60); communicate with Doell regarding preparation of same for production (.40); review final production (.70); communicate with Pintile, Klass, Fresch (all Forensic Risk Alliance) regarding document request from DOJ (.80).		
10/13/22	B N Wilhelm	2.70	1,687.50
	Communicate with Pintile, Klass, Fresch (Forensic Risk Alliance) regarding DOJ document request (1.10); analyze production to Southern District of Florida before finalizing for transmittal to DOJ (1.60).		
10/14/22	D A Doell	0.50	175.00
	Working on document production, downloaded production volume from vendors FTP site (0.10); verified contents of production volume for accuracy (0.40).		
10/14/22	A E Lelling	0.50	637.50
	Review final production of documents to Southern District of Florida (.30); communicate with Wilhelm regarding same (.20).		
10/14/22	B N Wilhelm	2.70	1,687.50
	Review final production for Southern District of Florida (1.40); communicate with Lelling regarding same (.30); review final DOJ production of materials requested by Southern District of Florida (1.00).		
10/17/22	B N Wilhelm	1.50	937.50
	Review final production of ability-to-pay materials for DOJ (1.10); communicate with LaMacchia, Loucks, Seol (DOJ Boston) regarding same (.20).		
10/18/22	A E Lelling	1.30	1,657.50
	Communicate with Bhat, Stamm (Asst. U.S. Attorneys) regarding subpoenaed documents (.40); review and analyze materials for Southern District of Florida sentencing hearing (.50); review research on FTC investigations during bankruptcy (.40).		
10/18/22	B N Wilhelm	0.50	312.50
	Communicate with Pintile, Klass, Fresch (all Forensic Risk Alliance) and Hall regarding ability to pay.		
10/19/22	B N Wilhelm	1.20	750.00
	Communicate with Pintile, Klass, Fresch (Forensic Risk Alliance) and Kafiti (KServicing) regarding DOJ		

Date of Service	*Timekeeper/Fee Earner Name*	*Hours*	*Amount*
	document production and forgiveness (.80); communicate with LaMacchia, Loucks, Seol (DOJ Boston) regarding document production and collection of data underlying compensation cap and Form 940 Box 4 spreadsheet of loans (.40).		
10/21/22	A E Lelling	0.90	1,147.50
	Conference call with Rodriguez (McGuireWoods), Wilhelm regarding case strategy (.70); follow-up with Wilhelm and Hall regarding same (.20).		
10/21/22	B N Wilhelm	0.70	437.50
	Communicate with Lelling and Rodriguez (MaguireWoods) regarding Small Business Administration call.		
10/24/22	A E Lelling	1.20	1,530.00
	Research regarding case strategy issues (.80); review and analyze documents regarding same (.40).		
	Matter Total	**51.40** **USD**	**39,872.50**

Congressional Investigation

10/04/22	B N Wilhelm	1.20	750.00
	Review and analyze first-day Chapter 11 filings in connection with congressional requests.		
10/07/22	A E Lelling	0.50	637.50
	Conference with congressional defense common interest group (.20); further review and analysis of initial congressional requests and our responses in light of subcommittee's returning to old requests (.30).		
10/07/22	S E Morgado	0.40	220.00
	Communicate with Wilhelm regarding review of materials for response to congressional requests.		
10/07/22	B N Wilhelm	0.90	562.50
	Call with Morgado regarding review for congressional production (.40); participate in joint defense group call regarding work in process for congressional investigation (.50).		
10/09/22	S E Morgado	1.70	935.00
	Review and analyze documents to determine responsiveness to congressional requests.		
10/10/22	A E Lelling	0.70	892.50
	Communicate with Wilhelm regarding status of investigations in the bankruptcy proceedings and response to pending congressional request (.70).		
10/10/22	S E Morgado	1.70	935.00
	Review and analyze documents to determine responsiveness to congressional requests (1.30); draft summary of documents determined responsive to congressional requests (.40).		
10/10/22	B N Wilhelm	1.60	1,000.00
	Review and revise chart of potentially responsive bankruptcy filings from Morgado (.90); communicate with Lelling regarding same (.70).		
10/11/22	A E Lelling	1.30	1,657.50
	Review and analyze bankruptcy filings in connection with drafting congressional responses regarding financial information (.90); revisions to same (.40).		
10/12/22	A E Lelling	0.90	1,147.50
	Review production for subcommittee (.70); and cover letter (.20).		

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Date of Service	*Timekeeper/Fee Earner Name*	*Hours*	*Amount*
10/12/22	B N Wilhelm	3.40	2,125.00
	Review and analyze chart regarding filings in connection with responses to congressional request (1.80); draft and revise cover letter for subcommittee production (.70); communicate with Litigation Support to prepare Subcommittee production (.40); finalize and make Subcommittee production (.50).		
10/14/22	B N Wilhelm	0.10	62.50
	Participate in joint defense group call regarding work in process.		
10/21/22	B N Wilhelm	0.30	187.50
	Participate in joint defense group call to discuss updates in investigations.		
10/28/22	B N Wilhelm	0.30	187.50
	Attend joint defense group call for congressional investigation to discuss updates from various companies receiving inquiries.		
10/30/22	A E Lelling	0.70	892.50
	Review and analyze congressional information requests in light of Chapter 11 docket (.40); summarize notes on same (.30).		
	Matter Total	**15.70 USD**	**12,192.50**

Federal Trade Commission Investigation

10/21/22	B N Wilhelm	0.50	312.50
	Communicate with Lelling regarding coordination with other companies involved in FTC investigations.		
	Matter Total	**0.50 USD**	**312.50**

Professional Retention/Fee Issues

10/04/22	L C Fischer	3.80	2,280.00
	Review and analyze conflict inquiry reports covering all interested parties submitted to date in conjunction with preparing the Firm's disclosure as special counsel for the debtors.		
10/04/22	D J Merrett	3.50	3,850.00
	Communicate with Hall (.50), Perez (.30), Clay (.30) regarding chapter 11 filing and retention issues; review and revise draft retention application (2.30); communicate with Suarez (Weil) regarding same (.10).		
10/04/22	I M Perez	1.30	942.50
	Communications with Smith, Merrett regarding first day filings (.20); review first day filings (.70); revise Jones Day retention application (.40).		
10/05/22	L C Fischer	2.30	1,380.00
	Review and analyze conflict inquiry reports covering all interested parties in conjunction with preparing the Firm's disclosure as special counsel.		
10/07/22	L C Fischer	4.20	2,520.00
	Review and analyze conflict inquiry reports covering all interested parties in conjunction with preparing the Firm's disclosure as special counsel.		

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Date of Service	*Timekeeper/Fee Earner Name*	*Hours*	*Amount*
10/07/22	D J Merrett	1.70	1,870.00

Review and revise retention application (1.30); communicate with May (.30), Hall (.10) regarding same.

10/10/22	L C Fischer	8.50	5,100.00

Review and analyze conflict inquiry reports covering all interested parties in conjunction with preparing the Firm's disclosure as special counsel (7.00); draft disclosure documents for same (1.50).

10/10/22	D J Merrett	3.90	4,290.00

Review and revise retention application (2.10); communicate with Lelling regarding same (.20); communicate with Clay (.30), Fischer (.20) regarding same; review and analyze prior invoices and billing information in connection with same (1.10).

10/11/22	L C Fischer	6.70	4,020.00

Draft and revise disclosure documents regarding the Firm's retention as special counsel (4.20); review additionally requested conflict inquiry reports for same (1.30); email communications with Firm New Matter Services regarding additional reports covering vendors (.40); email communications with Merrett regarding same (.50); additional email communications with Firm New Matter Services regarding conflict inquiry reports covering vendors (.30).

10/11/22	A E Lelling	0.60	765.00

Review and an analyze latest draft retention application filings and exhibits.

10/11/22	D J Merrett	6.70	7,370.00

Review and revise retention application (3.60); review and revise schedule of interested parties (.80); review and revise disclosure schedule (1.60); communicate with Fischer regarding same (.50); communicate with Lelling regarding declaration in support of same (.20).

10/12/22	D J Merrett	0.50	550.00

Communicate with May (.20), Hall (.30) regarding retention application.

10/14/22	A E Lelling	0.90	1,147.50

Review and analyze retention application (.60); communicate with Merrett regarding same (.30).

10/14/22	D J Merrett	2.10	2,310.00

Review and revise retention application (1.40); communicate with Lelling (.30), Suarez (Weil) (.20) regarding same; communicate with Clay regarding same (.20).

10/17/22	I M Perez	0.30	217.50

Review as-filed Jones Day retention application and related deadlines.

10/19/22	D J Merrett	0.30	330.00

Communicate with DeFranceschi (RLF) regarding special counsel billing issues (.30).

10/24/22	A E Lelling	0.30	382.50

Communicate with Wilhelm and Merrett regarding retention application and U.S. Trustee questions.

10/24/22	D J Merrett	3.20	3,520.00

Review comments from US trustee regarding retention application (.30); communicate with Lelling (.30) Fischer (.20) regarding same; review and analyze conflict reports in connection with same (1.20); draft and revise schedule of timekeepers in connection with same (.90); communicate with Lelling, Wilhelm regarding same (.30).

10/25/22	D J Merrett	2.10	2,310.00

Communicate with Wilhelm regarding US Trustee comments to retention application (.20); communicate

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Date of Service	*Timekeeper/Fee Earner Name*	*Hours*	*Amount*
	with Schepacarter (US Trustee) regarding same (.50); draft and revise supplemental declaration in connection with same (1.20); communicate with Suarez (Weil) regarding same (.20).		
10/26/22	D J Merrett	0.30	330.00
	Review Weil comments to supplemental declaration to retention application (.20); communicate with Suarez (Weil) regarding same (10).		
10/31/22	D J Merrett	0.60	660.00
	Review and analyze revised form of retention order (.30); communicate with Suarez (Weil) (.10), Lelling (.20) regarding same.		
	Matter Total	**53.80** **USD**	**46,145.00**