Exhibit A

Second Quarterly Statement

Ordinary Course Professional	January 2023	February 2023	March 2023	Total for Quarter Ending March 2023	Total Postpetition Payments through March 2023	Services Rendered
Alston & Bird LLP	$19,381.50	$0	$10,583.50	$29,965.00	$29,965.00	Litigation counsel—responding to civil subpoenas
Dentons US LLP	$0	$0	$74,292.42	$74,292.42	$136,208.42	Litigation counsel representing the Debtors in lawsuits, including a putative class action
Jamila Hall Law LLC	$0	$0	$0	$0	$0	Counsel representing the Debtors in connection with the civil False Claims Act investigations initiated by the Department of Justice in the Districts of Massachusetts and the Eastern District of Texas
McGuireWoods LLP	$0	$0	$226,601.11[1]	$226,601.11[1]	$226,601.11	Counsel representing the Debtors in regulatory matters, including advice on matters related to the Small Business Administration
Thomas E. Austin, Jr., LLC	$0	$0	$0	$0	$0	Litigation counsel representing the Debtors in borrower bankruptcies
Windham Brannon, LLC	$0	$0	$0	$0	$0	Legacy tax and accounting advisors advising on 2021 tax returns

[1] The payment made to McGuireWoods LLP ("**McGuireWoods**") in March 2023 is on account of fees and expenses for services rendered between October 2022 and February 2023. The Monthly Fee Cap (as defined in the Order and as modified by Docket No. 678) for McGuireWoods is $55,000, which, pursuant to the Order, is calculated on a rolling three-month basis. The average fees and expenses incurred by McGuireWoods during each rolling three-month period from October 3, 2022 (*i.e.*, the petition date) through March 31, 2023 are as follows: $52,920.71 for October 2022 to December 2022; $41,816.20 for November 2022 to January 2023; $38,629.46 for December 2022 to February 2023; and $22,613.00 for January 2023 to March 2023. Accordingly, McGuireWoods' total compensation and reimbursement at all relevant times is below the applicable Monthly Fee Cap.