

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

WOODBRIIDGE GROUP OF COMPANIES,  
LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

Ref. Docket No. 717

**CERTIFICATION OF COUNSEL REGARDING ORDER AUTHORIZING  
THE RETENTION AND EMPLOYMENT OF BERKELEY RESEARCH  
GROUP, LLC AS TAX ADVISORS TO THE DEBTORS AND DEBTORS  
IN POSSESSION, NUNC PRO TUNC TO FEBRUARY 15, 2018**

The undersigned hereby certifies as follows:

1. On March 7, 2018, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed with the United States Bankruptcy Court for the District of Delaware (the “Court”) the *Debtors’ Application for an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Tax Advisors to the Debtors and Debtors in Possession, Nunc Pro Tunc to February 15, 2018* [Docket No. 717] (the “Application”). Attached as Exhibit A to the Application was a proposed form of order (the “Proposed Order”).
2. Pursuant to the Notice of Application, the deadline to file objections or responses to the Application (the “Objection Deadline”) was March 21, 2018, at 4:00 p.m. (ET). On or before the applicable Objection Deadline, the Debtors received informal comments from the U.S. Trustee and the Securities and Exchange Commission (the “SEC”). No other objections or responses were received on or before the applicable Objection Deadline.

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<sup>1</sup> The last four digits of Woodbridge Group of Companies, LLC’s federal tax identification number are 3603. The mailing address for Woodbridge Group of Companies, LLC is 14140 Ventura Blvd #302, Sherman Oaks, California 91423. Due to the large number of debtors in these cases, which are being jointly administered for procedural purposes only, a complete list of the Debtors, the last four digits of their federal tax identification numbers, and their addresses are not provided herein. A complete list of such information may be obtained on the

3. As a result of discussions with the U.S. Trustee and the SEC, the Debtors have revised the Proposed Order (the “Revised Proposed Order”) to resolve the issues raised by the U.S. Trustee and SEC. Attached hereto as Exhibit A is the Revised Proposed Order.<sup>2</sup>

4. The Debtors submit that the Revised Proposed Order is appropriate and consistent with the relief requested in the Application and the Debtors’ discussions with the U.S. Trustee and the SEC, and that entry of the Revised Proposed Order is in the best interests of the Debtors, their estates, and their creditors. Accordingly, the Debtors respectfully request that the Court enter the Revised Proposed Order at its earliest convenience without further notice or a hearing.

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website of the Debtors’ noticing and claims agent at [www.gardencitygroup.com/cases/WGC](http://www.gardencitygroup.com/cases/WGC), or by contacting the undersigned counsel for the Debtors.

<sup>2</sup> For ease of reference, attached hereto as Exhibit B is a copy of the Revised Proposed Order marked against the Proposed Order (the “Blackline”).

Dated: March 26, 2018  
Wilmington, Delaware

/s/ Betsy L. Feldman

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*Counsel for the Debtors and Debtors in Possession*

**EXHIBIT A**

**REVISED PROPOSED ORDER**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

WOODBRIIDGE GROUP OF COMPANIES, LLC,  
*et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

Ref. Docket Nos. 717 & \_\_\_\_\_

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF BERKELEY  
RESEARCH GROUP, LLC AS TAX ADVISORS TO THE DEBTORS AND DEBTORS  
IN POSSESSION, NUNC PRO TUNC TO FEBRUARY 15, 2018**

Upon the *Debtors' Application for an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Tax advisors to the Debtors, Nunc Pro Tunc to February 15, 2018* (the "Application")<sup>2</sup> filed by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"); and this Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334(b), and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and this Court having found that venue for these cases and the Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that due and sufficient notice of the Application has been given under the circumstances and that no other or further notice of the Application need be given; and this Court having determined that it may enter a

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<sup>2</sup> All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Application.

final order consistent with Article III of the United States Constitution; and upon consideration of the Calder Declaration; and this Court having concluded based on the foregoing that (a) BRG does not hold or represent an interest adverse to the Debtors' estates and (b) BRG is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that the terms and conditions of BRG's employment in the Engagement Letter are reasonable as required by section 328(a) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is necessary and essential to maximize value for the estates and is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized, pursuant to sections 327 and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, to employ and retain BRG as their tax advisors in accordance with the terms and conditions set forth in the Engagement Letter, effective *nunc pro tunc* to February 15, 2018, and to pay fees and reimburse expenses to BRG on the terms specified in the Engagement Letter, as modified by this Order.
3. The terms of the Engagement Letter are approved in all respects except as limited or modified herein.

4. Provisions purporting to limit BRG's liability in the Engagement Letter shall be of no force and effect during the pendency of these Chapter 11 Cases.

5. BRG's compensation set forth in the Engagement Letter is approved pursuant to section 328(a) of the Bankruptcy Code, and BRG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any other applicable orders of this Court.

6. None of the fees payable to BRG shall constitute a bonus or fee enhancement under applicable law.

7. BRG shall file interim and final fee applications for allowance of compensation for services and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any order of this Court establishing procedures for interim compensation and reimbursement of professionals retained in these Chapter 11 Cases and subject to the reasonableness standard.

8. The Fee Examiner shall be authorized to review any interim and final fee applications (and related fee detail) filed by BRG in these Chapter 11 Cases.

9. The Debtors shall be bound by the indemnification, contribution, reimbursement, exculpation and other provisions of the Engagement Letter and will indemnify and hold harmless BRG and the other Indemnified Parties, pursuant to the Engagement Letter, subject, during the pendency of these chapter 11 cases, to the following:

- (i) BRG shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letter, unless the indemnification, contribution, or reimbursement is approved by the Court.
- (ii) Notwithstanding any provision of the Engagement Letter to the contrary, the Debtors shall have no obligation to indemnify any Indemnified Person, or provide contribution or reimbursement to any Indemnified Person, for

any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen from the Indemnified Person's gross negligence, willful misconduct, bad faith, or self-dealing to which the Debtors have not consented; (b) for a contractual dispute in which the Debtors allege breach of the Indemnified Person's obligations to maintain the confidentiality of non-public information, unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (c) settled without the Debtors' consent prior to a judicial determination as to the Indemnified Person's gross negligence, willful misconduct, bad faith, or unconsented self-dealing, but determined by this Court, after notice and a hearing, to be a claim or expense for which such Indemnified Person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter, as modified by this Order.

- (iii) If, before the earlier of: (a) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal); and (b) the entry of an order closing these chapter 11 cases, any Indemnified Person believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including, without limitation, the advancement of defense costs, such Indemnified Person must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Indemnified Person before the entry of an order by this Court approving the payment. This subparagraph (iii) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses for indemnification, contribution, and/or reimbursement by any Indemnified Persons, and not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, the Indemnified Persons. All parties in interest shall retain the right to object to any demand by any Indemnified Person for indemnification, contribution, and/or reimbursement.
- (iv) Any limitations on any amounts to be contributed by the parties to the Engagement Letter shall be eliminated. The Indemnified Persons shall retain any rights they may have to contribution at common law.

10. To the extent there is inconsistency between the terms of the Engagement Letter, the Application, and this Order, the terms of this Order shall govern.



11. In the event that BRG seeks reimbursement from the Debtors for the fees and/or expenses of its attorneys related to its retention or fee applications, the invoices and supporting time records from such attorneys shall be included in BRG's own application.

12. Notwithstanding the possible applicability of Bankruptcy Rules 6004 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

14. Notwithstanding anything to the contrary in the Engagement Letter, during the pendency of the Chapter 11 Cases, this Court shall retain exclusive jurisdiction over (i) any dispute arising out of or relating to the Engagement Letter, and (ii) all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2018  
Wilmington, Delaware

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KEVIN J. CAREY  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**BLACKLINE**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

WOODBIDGE GROUP OF COMPANIES, LLC,  
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Debtors.

Chapter 11

Case No. 17-12560 (KJC)

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**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF BERKELEY  
RESEARCH GROUP, LLC AS TAX ADVISORS TO THE DEBTORS AND DEBTORS  
IN POSSESSION, NUNC PRO TUNC TO FEBRUARY 15, 2018**

Upon the *Debtors' Application for an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Tax advisors to the Debtors, Nunc Pro Tunc to February 15, 2018* (the "Application")<sup>2</sup> filed by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"); and this Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334(b), and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and this Court having found that venue for these cases and the Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that due and sufficient notice of the Application has been given under the circumstances and that no other or further notice of the Application need be given; and this Court having determined that it may enter a final order consistent with Article III of the United States Constitution; and upon consideration

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<sup>2</sup> All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Application.

of the Calder Declaration; and this Court having concluded based on the foregoing that (a) BRG does not hold or represent an interest adverse to the Debtors' estates and (b) BRG is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that the terms and conditions of BRG's employment in the Engagement Letter are reasonable as required by section 328(a) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is necessary and essential to maximize value for the estates and is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized, pursuant to sections 327 and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, to employ and retain BRG as their tax advisors in accordance with the terms and conditions set forth in the Engagement Letter, effective *nunc pro tunc* to February 15, 2018, and to pay fees and reimburse expenses to BRG on the terms specified in the Engagement Letter, as modified by this Order.
3. The terms of the Engagement Letter are approved in all respects except as limited or modified herein.
4. Provisions purporting to limit BRG's liability in the Engagement Letter shall be of no force and effect during the pendency of these Chapter 11 Cases.

5. BRG's compensation set forth in the Engagement Letter is approved pursuant to section 328(a) of the Bankruptcy Code, and BRG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any other applicable orders of this Court.

6. None of the fees payable to BRG shall constitute a bonus or fee enhancement under applicable law.

7. BRG shall file interim and final fee applications for allowance of compensation for services and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any order of this Court establishing procedures for interim compensation and reimbursement of professionals retained in these Chapter 11 Cases; ~~provided, however, the fee applications filed by BRG shall be subject to review only pursuant to the standard of review set forth in section 328 of the Bankruptcy Code and not subject to the standard of review set forth in section 330 of the Bankruptcy Code, except as set forth below with respect to the U.S. Trustee.~~

~~Notwithstanding any provision to the contrary in this Order, the U.S. Trustee shall have the right to object to BRG's requests for final compensation based on the reasonableness standard provided in section 330 of the Bankruptcy Code, not section 328(a) of the Bankruptcy Code. This Order and the record relating to this Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of BRG's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S.~~

~~Trustee, on appeal or otherwise, with respect to the reasonableness of BRG's fees.~~ and subject to the reasonableness standard.

8. The Fee Examiner shall be authorized to review any interim and final fee applications (and related fee detail) filed by BRG in these Chapter 11 Cases.

9. The Debtors shall be bound by the indemnification, contribution, reimbursement, exculpation and other provisions of the Engagement Letter and will indemnify and hold harmless BRG and the other Indemnified Parties, pursuant to the Engagement Letter, subject, during the pendency of these chapter 11 cases, to the following:

- (i) BRG shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letter, unless the indemnification, contribution, or reimbursement is approved by the Court.
- (ii) Notwithstanding any provision of the Engagement Letter to the contrary, the Debtors shall have no obligation to indemnify any Indemnified Person, or provide contribution or reimbursement to any Indemnified Person, for any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen from the Indemnified Person's gross negligence, willful misconduct, bad faith, or self-dealing to which the Debtors have not consented; (b) for a contractual dispute in which the Debtors allege breach of the Indemnified Person's obligations to maintain the confidentiality of non-public information, unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (c) settled without the Debtors' consent prior to a judicial determination as to the Indemnified Person's gross negligence, willful misconduct, bad faith, or unconsented self-dealing, but determined by this Court, after notice and a hearing, to be a claim or expense for which such Indemnified Person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter, as modified by this Order.
- (iii) If, before the earlier of: (a) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal); and (b) the entry of an order closing these chapter 11 cases, any Indemnified Person believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including, without limitation, the advancement of defense costs, such Indemnified Person must file an

application therefor in this Court, and the Debtors may not pay any such amounts to the Indemnified Person before the entry of an order by this Court approving the payment. This subparagraph (iii) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses for indemnification, contribution, and/or reimbursement by any Indemnified Persons, and not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, the Indemnified Persons. All parties in interest shall retain the right to object to any demand by any Indemnified Person for indemnification, contribution, and/or reimbursement.

- (iv) Any limitations on any amounts to be contributed by the parties to the Engagement Letter shall be eliminated. The Indemnified Persons shall retain any rights they may have to contribution at common law.

10. To the extent there is inconsistency between the terms of the Engagement Letter, the Application, and this Order, the terms of this Order shall govern.

11. In the event that BRG seeks reimbursement from the Debtors for the fees and/or expenses of its attorneys related to its retention or fee applications, the invoices and supporting time records from such attorneys shall be included in BRG's own application.

12. Notwithstanding the possible applicability of Bankruptcy Rules 6004 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

14. ~~This~~ Notwithstanding anything to the contrary in the Engagement Letter, during the pendency of the Chapter 11 Cases, this Court shall retain exclusive jurisdiction ~~with respect to~~ over (i) any dispute arising out of or relating to the Engagement Letter, and (ii) all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2018

Wilmington, Delaware

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KEVIN J. CAREY  
UNITED STATES BANKRUPTCY JUDGE