

**EXHIBIT D**

[Certificate of AlixPartners in Support of the Fee Application]

(see attached)

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION,**

**Plaintiff,**

**Y.**

**NORTHRIDGE HOLDINGS, LTD., ET AL.,**

**Defendants.**

**Civil Action No. 19-cv-05957**

**Hon. John Z. Lee**

**Magistrate Judge Susan E. Cox**

## CERTIFICATION OF ALIXPARTNERS IN SUPPORT OF THE APPLICATION

I, Denis O'Connor, forensic accountant for the Receiver, hereby certify (the "Certification") the following on behalf AlixPartners, LLP ("AlixPartners"), forensic accountant for the Receiver in the above-referenced matter:

1. I am more than 18 years of age and have personal knowledge of the matters set forth in this Certification.
2. I am a forensic accountant at AlixPartners.
3. AlixPartners is submitting this Certification in support of the *Receiver's Combined (A) Second Interim Fee Application and Motion for Court Approval of Payment of Fees and Expenses of Counsel for the Receiver; and (B) First Interim Fee Application and Motion for Court Approval of Payment of Fees and Expenses of Receiver's Non-Attorney Professionals* (the "Application"). Capitalized terms not defined herein shall be given the same meaning ascribed to such terms in the Application.
4. I have read the Application.

5. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions (with any exceptions specifically herein, if applicable and described in the Application).

6. All fees set forth in the Application are based on the rates listed in the fee schedule attached to the Application and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed.

7. AlixPartners has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).


8. In seeking reimbursement for a service which AlixPartners justifiably purchased or contracted for from a third-party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), AlixPartners requests reimbursement only for the amount billed to AlixPartners by the third-party vendor and paid by AlixPartners to such vendor.

9. The fees and expenses included in the Application were incurred in the best interest of the Receivership Estate.

10. With the exception of the Billing Instructions, AlixPartners has not entered into any agreement, written or oral, express or implied, with any person or entity concerning the amount of compensation paid or to be paid from the Receivership Estate, or any sharing thereof

FURTHER AFFIANT SAYETH NAUGHT

Under penalties as provided by applicable law, the undersigned certifies that the statements set forth in this Certificate are true and correct.

  
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Denis O'Connor

Dated: March 4, 2020