

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

<b>In re:</b>	§	<b>Case No. 16-31928</b>
	§	
<b>ENERGY XXI LTD, et al.,</b>	§	<b>(Chapter 11)</b>
	§	
<b>Debtors.<sup>1</sup></b>	§	<b>Jointly Administered</b>
	§	<b>Related to Docket No. 810</b>
	§	

**NOTICE OF FILING OF FIRST MONTHLY AND  
INTERIM FEE APPLICATION OF KPMG FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES  
AS ACCOUNTING ADVISORS TO THE DEBTORS AND DEBTORS IN  
POSSESSION FOR THE PERIOD FROM APRIL 14, 2016 THROUGH JUNE 30, 2016**

**PLEASE TAKE NOTICE** that on September 22, 2016, KPMG LLP ("**KPMG**") filed its *First Monthly and Interim Fee Application of KPMG for Compensation for Services Rendered and Reimbursement of Expenses as Accounting Advisors to the Debtors and Debtors in Possession for the Period from April 14, 2016 through June 30, 2016* (the "**Application**"), seeking interim allowance and approval of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from April 14, 2016 through and including June 30, 2016.

**PLEASE TAKE FURTHER NOTICE** that a hearing will be held on **October 13, 2016 at 1:00 p.m., Central Time**, in Courtroom 400, 4th floor, United States Bankruptcy Court for the Southern District of Texas, 515 Rusk Avenue, Houston, Texas 7700.

The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers are: Anglo-Suisse Offshore Pipeline Partners, LLC (9562), Delaware EPL of Texas, LLC (9562), Energy Partners Ltd., LLC (9562), Energy XXI GOM, LLC (0027), Energy XXI Gulf Coast, Inc. (8595), Energy XXI Holdings, Inc. (1638), Energy XXI, Inc. (2108), Energy XXI Leasehold, LLC (8121), Energy XXI Ltd (9286), Energy XXI Natural Gas Holdings, Inc. (7517), Energy XXI Offshore Services, Inc. (4711), Energy XXI Onshore, LLC (0308), Energy XXI Pipeline, LLC (5863), Energy XXI Pipeline II, LLC (8238), Energy XXI Services, LLC (3999), Energy XXI Texas Onshore, LLC (0294), Energy XXI USA, Inc. (8552), EPL of Louisiana, L.L.C. (9562), EPL Oil & Gas, Inc. (9562), EPL Pioneer Houston, Inc. (9749), EPL Pipeline, L.L.C. (1048), M21K, LLC (3978), MS Onshore, LLC (8573), Natural Gas Acquisition Company I, LLC (0956), Nighthawk, L.L.C. (9562), and Soileau Catering, LLC (2767). The location of the Debtors' U.S. corporate headquarters and the Debtors' service address is: 1021 Main Street, Suite 2626, Houston, Texas 77002.

**PLEASE TAKE FURTHER NOTICE** that if you object to the relief requested, you must respond in writing specifically answering each paragraph of the application. Unless otherwise directed by the Court, you must file your response with the clerk of the Bankruptcy Court within twenty one days from the date you were served with the application. You must serve a copy of your response on the person who sent you the notice, otherwise, the Court may treat the application as unopposed and grant the relief requested.

**PLEASE TAKE FURTHER NOTICE** that if you would like to obtain a copy of the Application, please contact the Debtors' solicitation agent, Epiq Bankruptcy Solutions, LLC (the "***Solicitation Agent***"), (a) by calling (646) 282-2500 or (866) 734-9393 (toll free), or (b) by sending an email to [tabulation@epiqsystems.com](mailto:tabulation@epiqsystems.com) with "EXXI" in the subject line and requesting a copy be provided to you. You may also obtain copies of such documents free of charge by visiting the Solicitation Agent's website at <http://dm.epiq11.com/Energy XXI>

Dated: September 23, 2016  
Houston, Texas

**VINSON & ELKINS LLP**

By: /s/ Reese A. O'Connor  
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**ATTORNEYS FOR THE DEBTORS**

**CERTIFICATE OF SERVICE**

I certify that on September 23, 2016, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Reese A. O'Connor

One of Counsel

**Chapter 11 Fee Application Summary**

<b>Name of Applicant:</b>	KPMG LLP	
<b>Applicant's Role in Case:</b>	Accounting Advisors	
<b>Date Order of Employment Signed:</b>	06/07/16 [Docket No. 405]	
	<b>Beginning of Period</b>	<b>End of Period</b>
<b>Time period covered by this Application:</b>	04/14/16	06/30/16
<b>Time period(s) covered by prior Applications:</b>	N/A	N/A
<b>Total amounts awarded in all prior Applications:</b>	\$0.00	
<b>Total fees requested in this Application:</b>	\$ 27,373.50	
<b>Total professional fees requested in this Application:</b>	\$ 27,373.50	
<b>Total actual professional hours covered by this Application:</b>	53.6	
<b>Average hourly rate for professionals:</b>	\$510.70	
<b>Total paraprofessional fees requested in this Application:</b>	\$0.00	
<b>Total actual paraprofessional hours covered by this Application:</b>	0	
<b>Average hourly rate for paraprofessionals:</b>	N/A	
<b>Reimbursable expenses sought in this application:</b>	\$0.00	
<b>Total to be Paid to Priority Unsecured Creditors:</b>	Unknown – distributions to be made in accordance with the Plan (as defined herein).	
<b>Anticipated % Dividend to Priority Unsecured Creditors:</b>	N/A	
<b>Total to be Paid to General Unsecured Creditors:</b>	Unknown – distributions to be made in accordance with the Plan (as defined herein).	
<b>Anticipated % Dividend to General Unsecured Creditors:</b>	N/A	
<b>Date of Confirmation Hearing:</b>	October 17, 2016	
<b>Indicate whether plan has been confirmed:</b>	The Plan has not yet been confirmed.	

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

<b>In re:</b>	§	<b>Case No. 16-31928 (DRJ)</b>
	§	
<b>ENERGY XXI LTD, et al.,</b>	§	<b>(Chapter 11)</b>
	§	
<b>Debtors. <sup>1</sup></b>	§	<b>(Jointly Administered)</b>

**FIRST MONTHLY AND INTERIM FEE APPLICATION OF KPMG LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES AS ACCOUNTING ADVISORS TO THE DEBTORS AND  
DEBTORS IN POSSESSION FOR THE PERIOD  
FROM APRIL 14, 2016 THROUGH JUNE 30, 2016**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	June 7, 2016 <i>Nunc Pro Tunc</i> to April 14, 2016
Period for which compensation and reimbursement is sought:	April 14, 2016 through June 30, 2016
Amount of Compensation sought as actual, reasonable and necessary:	\$ 27,373.50
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 0.00

This is a:   X   Monthly   X   Interim        Final Application

No Prior Applications have been filed

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<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers are: Anglo-Suisse Offshore Pipeline Partners, LLC (9562), Delaware EPL of Texas, LLC (9562), Energy Partners Ltd., LLC (9562), Energy XXI GOM, LLC (0027), Energy XXI Gulf Coast, Inc. (8595), Energy XXI Holdings, Inc. (1638), Energy XXI, Inc. (2108), Energy XXI Leasehold, LLC (8121), Energy XXI Ltd (9286), Energy XXI Natural Gas Holdings, Inc. (7517), Energy XXI Offshore Services, Inc. (4711), Energy XXI Onshore, LLC (0308), Energy XXI Pipeline, LLC (5863), Energy XXI Pipeline II, LLC (8238), Energy XXI Services, LLC (3999), Energy XXI Texas Onshore, LLC (0294), Energy XXI USA, Inc. (8552), EPL of Louisiana, L.L.C. (9562), EPL Oil & Gas, Inc. (9562), EPL Pioneer Houston, Inc. (9749), EPL Pipeline, L.L.C. (1048), M21K, LLC (3978), MS Onshore, LLC (8573), Natural Gas Acquisition Company I, LLC (0956), Nighthawk, L.L.C. (9562), and Soileau Catering, LLC (2767). The location of the Debtors' U.S. corporate headquarters and the Debtors' service address is: 1021 Main Street, Suite 2626, Houston, Texas 77002.

**ATTACHMENT B**  
**TO FEE APPLICATION**

<b>Professional Person</b>	<b>Position</b>	<b>Total Billed Hours</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
Lange, Erik	Partner	3.0	\$ 750	\$ 2,250.00
Chilakapati, Molly	Managing Director	4.0	\$ 750	\$ 3,000.00
Yusz, Joe	Director - Advisory	8.7	\$ 650	\$ 5,655.00
LeGrand, Christopher	Senior Manager	10.3	\$ 650	\$ 6,695.00
Plangman, Monica	Associate Director - Bankruptcy	8.6	\$ 298	\$ 2,558.50
Campbell, Celeste	Manager - Bankruptcy	6.0	\$ 228	\$ 1,365.00
Bergman, Heather	Senior Associate	13.0	\$ 450	\$ 5,850.00
<b>Total Hours and Fees</b>		<b>53.6</b>		<b>\$ 27,373.50</b>
<b>Blended Rate</b>			<b>\$510.70</b>	

**ATTACHMENT B**  
**TO FEE APPLICATION,**  
**continued**

**COMPENSATION BY PROJECT CATEGORY**

<b>Project Category</b>	<b>Total Hours Billed</b>	<b>Total Fees Requested</b>
Accounting Advisory Services	30.3	\$ 17,795.00
Fresh Start Services	8.7	\$ 5,655.00
Retention Services	8.6	\$ 2,558.50
Fee Application Preparation Services	6.0	\$ 1,365.00
	<b>53.6</b>	<b>\$ 27,373.50</b>

**EXPENSE SUMMARY**

<b>Expense Category</b>	<b>Amount</b>
Airfare	\$ -
Lodging	\$ -
Travel Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
<b>Total</b>	<b>\$ -</b>



**IN THE UNITED STATES BANKRUPTCY COURT  
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<b>In re:</b>	§	<b>Case No. 16-31928 (DRJ)</b>
	§	
<b>ENERGY XXI LTD, et al.,</b>	§	<b>(Chapter 11)</b>
	§	
<b>Debtors.</b>	§	<b>(Jointly Administered)</b>

**FIRST MONTHLY AND INTERIM FEE APPLICATION OF KPMG LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES AS ACCOUNTING ADVISORS  
TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD  
FROM APRIL 14, 2016 THROUGH JUNE 30, 2016**

KPMG LLP, (“KPMG”) as Accounting Advisors to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”)<sup>2</sup>, files this First Monthly and Interim Fee Application (the “Application”), pursuant to sections 327(a), 328, 330 and 331 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Order Establishing Procedures for Monthly and Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 409] (the “Interim Compensation Order”). By this Application, KPMG seeks interim allowance and approval of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from April 14, 2016 through and including June 30, 2016 (the “Compensation Period”), in the amount of \$27,373.50 and respectfully represents:

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<sup>2</sup> Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

### **Background**

1. On April 14, 2016 (the “Petition Date”), the Debtors each commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). These Chapter 11 Cases are jointly administered.

2. The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On April 28, 2016, the Office of the United States Trustee (the “United States Trustee”) appointed an official committee of unsecured creditors (the “Creditors’ Committee”) pursuant to section 1102 of the bankruptcy code. No trustee or examiner has been appointed in the Debtors’ Chapter 11 Cases.

4. On May 11, 2016, the Debtors filed an Application for Entry of Order Authorizing Employment and Retention of KPMG LLP as their Accounting Advisors, *Nunc Pro Tunc* to the Petition Date (the “Retention Application”) [D.I. 240].

5. By this Court’s Order, dated June 7, 2016 [D.I. 405] (the “Retention Order”), the Debtors were authorized to retain and employ KPMG as Accounting Advisors *nunc pro tunc* to the Petition Date. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court. The Retention Order provides that, to the extent the Debtors and KPMG enter into any Additional

Agreements (the “Additional Agreements”), the Debtors shall file a Notice (attaching such Additional Agreements) with the Court and serve the Notice upon the Notice Parties. The Debtors have entered into Additional Agreements with KPMG pursuant to the terms of the Retention Order. [D.I. 474].

6. As noted in the Retention Application, KPMG received retainer amounts totaling \$75,000 pre-petition. KPMG applied a portion of the retainer amount to satisfy payments for pre-petition fees and expenses incurred prior to the Petition Date. Per the Retention Application, KPMG is disclosing that of the retainer, a balance of \$30,337.50 remains. KPMG has submitted this application to the Notice Parties, pursuant to the Interim Compensation Order, and upon the passing of the objection period thereunder, KPMG anticipates that \$21,898.80 (80% of the \$27,373.50 requested) will be applied to the first monthly and interim fee application to satisfy the payment of the post-petition fees. Upon the entry of the Judge’s Order approving the first monthly and interim fee application, \$5,474.70 (20% of \$27,373.50) will be applied, for a total of \$27,373.50.

### **Jurisdiction**

7. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1334 and 157. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A).

8. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are sections 327(a), 328, 331 of the Bankruptcy Code.

### **Summary of Application**

9. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person. By this Application, KPMG requests interim allowance and approval of compensation of professional fees totaling \$27,373.50 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$0.00.

### **Summary of Services Rendered During the Compensation Period**

10. This Application is KPMG's First Monthly and Interim Fee Application for compensation and expense reimbursement filed in these chapter 11 cases, as referenced in Attachment B. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

11. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period:

#### **Accounting Advisory Services**

- Provided technical accounting and financial reporting advisory services, including:
  - Meeting with the Debtors' personnel to identify the accounting issues under consideration; discussed Debtors' proposed accounting position, the potential viewpoints and alternatives related to the various accounting issues and the positions taken;
  - Performed research of accounting literature, accounting practice, and the experience of selected KPMG personnel for similar transactions and summarize the results; and communicated results per the Debtors' requested format.

### **Fresh Start Services**

- KPMG provided accounting and financial reporting support related to Fresh Start Approach and work steps inclusive of consideration of the alternative in approach, timing, order and adoption dates for Fresh Start Reporting.

### **Retention Services**

- Services included the preparation of KPMG's declaration and retention order; discussions with KPMG's Office of General Counsel; and discussions and correspondence with Debtors' counsel related to employment application.

### **Fee Statement and Fee Application Preparation Services**

- The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, and begin drafting the schedules included in the monthly fee application.

12. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$228 to \$750 per hour. The rates reflected in this Application represent approximately a 20% to 26% discount from KPMG's standard rates. Of the aggregate time expended, 3.0 hours were expended by partners and principals, 23.0 hours were expended by managing directors, directors and senior managers, 8.6 hours by associated directors, 6.0 hours were expended by managers, and 13.0 hours were expended by senior associates and associates. KPMG's blended hourly rate for services provided during the Compensation Period is \$510.70.

13. In addition to Attachment B, time detail records are annexed hereto as Exhibits C1 – C4. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in

connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

14. The fees applied for herein are based on the usual and customary fees KPMG charges to advisory clients and are commensurate with the usual and customary rates charged for services performed.

15. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

16. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

17. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

18. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

**Summary of Actual and Necessary Expenses During the Compensation Period**

19. As set forth in Exhibit D, KPMG does not seek reimbursement of any actual and necessary expenses incurred by KPMG during the Compensation Period.

**Conclusion**

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court enter an order approving and allowing on an interim basis, compensation in the amount of \$27,373.50 as compensation for professional services rendered during the Compensation Period and reimbursement for actual and necessary expenses totaling \$0.00 that KPMG incurred in rendering such services during the Compensation Period.

Dated: September 20, 2016

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Erik Lange", is enclosed within a thin green rectangular border.

Erik Lange  
Partner, KPMG LLP  
1350 Avenue of the Americas  
New York, NY 10019

**EXHIBIT A****ENERGY XXI LTD, et al.**

Summary Of Hours and Discounted Fees Incurred By Professional  
 April 14, 2016 through June 30, 2016

<b>Professional Person</b>	<b>Position</b>	<b>Total Billed Hours</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
Bergman, Heather	Senior Associate	13.0	\$ 450	\$ 5,850.00
Campbell, Celeste	Manager - Bankruptcy	6.0	\$ 228	\$ 1,365.00
Chilakapati, Molly	Managing Director	4.0	\$ 750	\$ 3,000.00
Lange, Erik	Partner	3.0	\$ 750	\$ 2,250.00
LeGrand, Christopher	Senior Manager	10.3	\$ 650	\$ 6,695.00
Plangman, Monica	Associate Director - Bankruptcy	8.6	\$ 298	\$ 2,558.50
Yusz, Joe	Director - Advisory	8.7	\$ 650	\$ 5,655.00
<b>Total Hours and Fees</b>		<b>53.6</b>		<b>\$ 27,373.50</b>
<b>Total Hourly Fees</b>				<b>\$ 27,373.50</b>
Out of Pocket Expenses				\$ -
<b>Total Fees and Out of Pocket Expenses</b>				<b>\$ 27,373.50</b>
<b>Blended Rate</b>			<b>\$ 510.70</b>	



**EXHIBIT B**

ENERGY XXI LTD, et al.  
Summary of Hours and Discounted Fees Incurred by Category  
April 14, 2016 through June 30, 2016

<b>Project Category</b>	<b>Exhibit</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
Accounting Advisory Services	C1	30.3	\$ 17,795.00
Fresh Start Services	C2	8.7	\$ 5,655.00
Retention Services	C3	8.6	\$ 2,558.50
Fee Application Preparation Services	C4	6.0	\$ 1,365.00
	<b>Total</b>	<b>53.6</b>	<b>\$ 27,373.50</b>

**EXHIBIT C1**

ENERGY XXI LTD, et al.  
Accounting Advisory Services  
April 14, 2016 through June 30, 2016

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Bergman, Heather	04/14/16	Perform initial research with respect to the sale and leaseback of the Grand Isle Gathering System ("GIGS") to determine relevant accounting literature.	3.5	\$450	\$ 1,575.00
LeGrand, Christopher	04/19/16	Perform additional research of the sale and leaseback related to GIGS focusing on relevant accounting literature.	4.0	\$650	\$ 2,600.00
Bergman, Heather	05/03/16	Meeting with the client to discuss the Revised Step Plan for the proposed reorganization. The discussion focused on (1) the Client's description of potential changes to the EXXI structure, (2) potential changes to reporting requirements, and (3) potential changes to, and other considerations related to, the historic accounting treatment for the lease of GIGS assets. EXXI Attendees: H. Menown, A. Hess KPMG Attendees: E. Lange, M. Chilakapati, C. LeGrand, H. Bergman.	0.5	\$450	\$ 225.00
Chilakapati, Molly	05/03/16	Meeting with the client to discuss the Revised Step Plan for the proposed reorganization. The discussion focused on (1) the Client's description of potential changes to the EXXI structure, (2) potential changes to reporting requirements, and (3) potential changes to, and other considerations related to, the historic accounting treatment for the lease of GIGS assets. EXXI Attendees: H. Menown, A. Hess KPMG Attendees: E. Lange, M. Chilakapati, C. LeGrand, H. Bergman.	0.5	\$750	\$ 375.00
Lange, Erik	05/03/16	Meeting with the client to discuss the Revised Step Plan for the proposed reorganization. The discussion focused on (1) the Client's description of potential changes to the EXXI structure, (2) potential changes to reporting requirements, and (3) potential changes to, and other considerations related to, the historic accounting treatment for the lease of GIGS assets. EXXI Attendees: H. Menown, A. Hess KPMG Attendees: E. Lange, M. Chilakapati, C. LeGrand, H. Bergman.	0.5	\$750	\$ 375.00

**EXHIBIT C1**

ENERGY XXI LTD, et al.  
Accounting Advisory Services  
April 14, 2016 through June 30, 2016

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Lange, Erik	05/03/16	Meeting with the client to discuss the Revised Step Plan for the proposed reorganization. The discussion focused on (1) the Client's description of potential changes to the EXXI structure, (2) potential changes to reporting requirements, and (3) potential changes to, and other considerations related to, the historic accounting treatment for the lease of GIGS assets. EXXI Attendees: H. Menown, A. Hess KPMG Attendees: E. Lange, M. Chilakapati, C. LeGrand, H. Bergman.	0.5	\$750	\$ 375.00
LeGrand, Christopher	05/03/16	Meeting with the client to discuss the Revised Step Plan for the proposed reorganization. The discussion focused on (1) the Client's description of potential changes to the EXXI structure, (2) potential changes to reporting requirements, and (3) potential changes to, and other considerations related to, the historic accounting treatment for the lease of GIGS assets. EXXI Attendees: H. Menown, A. Hess KPMG Attendees: E. Lange, M. Chilakapati, C. LeGrand, H. Bergman.	0.5	\$650	\$ 325.00
Bergman, Heather	05/03/16	Research sale and leaseback accounting related to GIGS Services' lease of the Grand Isle Gathering System ("GIGS") assets, concurrently preparing first draft of analysis for review by C. LeGrand (KPMG).	2.5	\$450	\$ 1,125.00
Bergman, Heather	05/04/16	Continue to research sale and leaseback accounting related to GIGS Services' lease of the GIGS assets, concurrently preparing first draft of analysis for review by C. LeGrand (KPMG) (as began on 5/3).	2.0	\$450	\$ 900.00
LeGrand, Christopher	05/04/16	Perform senior manager review of first draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets prepared by H. Bergman (KPMG)	2.6	\$650	\$ 1,690.00
Chilakapati, Molly	05/05/16	Perform Managing Director review of first draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets	0.5	\$750	\$ 375.00
Bergman, Heather	05/05/16	Addressing C. LeGrand's (KPMG) comments on first draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets creating second draft for review by M. Chilakapati.	1.0	\$450	\$ 450.00

**EXHIBIT C1**

ENERGY XXI LTD, et al.  
Accounting Advisory Services  
April 14, 2016 through June 30, 2016

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
LeGrand, Christopher	05/05/16	Continue senior manager review of first draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets prepared by H. Bergman (KPMG)	1.0	\$650	\$ 650.00
Chilakapati, Molly	05/10/16	Performed director review of second draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets prepared by H. Bergman (KPMG)	1.0	\$750	\$ 750.00
Lange, Erik	05/10/16	Performed partner review of third draft analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets prepared by H. Bergman (KPMG)	1.0	\$750	\$ 750.00
Bergman, Heather	05/10/16	Addressing M. Chilakapati's (KPMG) comments on second draft analysis in order to finalize for partner review	2.0	\$450	\$ 900.00
LeGrand, Christopher	05/10/16	Perform senior manager review of revised analysis of sale and leaseback accounting related to GIGS Services' lease of the GIGS assets in advance of director review	2.2	\$650	\$ 1,430.00
Bergman, Heather	05/11/16	Addressing E. Lange's (KPMG) comments on draft analysis related to sale-leaseback in order to provide client draft for review by EXXI management.	0.5	\$450	\$ 225.00
Chilakapati, Molly	05/11/16	Perform managing director review of H. Bergman revisions as of 5/11 related to E. Lange's (KPMG) partner comments on draft analysis related to sale-leaseback in order to provide client draft for review by EXXI management.	1.0	\$750	\$ 750.00
Chilakapati, Molly	05/19/16	Review resolution of E. Lange's (KPMG) partner comments related to draft analysis as of 5/19 related to sale-leaseback in order to provide client draft for review by EXXI management.	1.0	\$750	\$ 750.00
Lange, Erik	06/20/16	Met with H. Menown (EXXI) to discuss sale-leaseback options	1.0	\$750	\$ 750.00
Bergman, Heather	06/28/16	Created fee breakout to provide to A. Hess (EXXI) for the Company's records.	1.0	\$450	\$ 450.00
<b>Total Accounting Advisory Services</b>			<b><u>30.3</u></b>		<b><u>\$ 17,795.00</u></b>

**EXHIBIT C2**

ENERGY XXI LTD, et al.

Fresh Start Services

April 14, 2016 through June 30, 2016

<b>Description</b>			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Yusz, Joe	06/23/16	Kick-off meeting with EXXI accounting personnel (H. Menown, A. Hess, A. Chamberlain, A. Fletcher, L. Collins, R. Fox, R. Mullins, L. Barrett) and G. Laswell and F. Butler from Sirius Solutions, to discuss fresh-start matters, including general ledger modifications from emergence (1.5) Prepared for this meeting by reviewing slide materials as well as recent Form 8-Ks (.5)	2.0	\$ 650	\$ 1,300.00
Yusz, Joe	06/23/16	Follow up via email with H. Menown (EXXI) about next steps, also providing presentation documents	0.5	\$ 650	\$ 325.00
Yusz, Joe	06/24/16	Follow up via email with R. Mullins (EXXI) regarding addition of new Freshstart team members	0.4	\$ 650	\$ 260.00
Yusz, Joe	06/24/16	As precursor to beginning Fresh Start work: reviewed EXXI press release data focusing on bankruptcy and restructuring agreement	0.5	\$ 650	\$ 325.00
Yusz, Joe	06/24/16	Review EXXI restructuring agreement, simultaneously preparing workbook of key facts and terms	0.6	\$ 650	\$ 390.00
Yusz, Joe	06/27/16	Review components of 8-k along with restructuring agreement in preparation for client meeting	1.3	\$ 650	\$ 845.00
Yusz, Joe	06/27/16	Met with R. Mullins (EXXI) on emergence plan and consolidation workbook; also discussed current consolidation workbook and financial reporting requirements.	2.3	\$ 650	\$ 1,495.00
Yusz, Joe	06/29/16	Call with R. Mullins (EXXI) on joint interest billings, P2 software ledger planning, and the initial tax entity restructuring proposal.	0.5	\$ 650	\$ 325.00
Yusz, Joe	06/29/16	Perform initial review of consolidated financial statement workbook file provided by R. Mullins (EXXI)	0.6	\$ 650	\$ 390.00
<b>Total Fresh Start Services</b>			<b>8.7</b>		<b>\$ 5,655.00</b>

**EXHIBIT C3**

ENERGY XXI LTD, et al.  
Retention Services  
April 14, 2016 through June 30, 2016

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	04/25/16	Call with M. Chikapaliti (KPMG) regarding bankruptcy requirements for retention documents 0.2; begin draft of declaration and send to M. Chikapaliti (KPMG) 0.8; transmit email to V&E providing status of Declaration, Order and conflict check 0.1	1.1	\$ 298	\$ 327.25
Plangman, Monica	04/26/16	Pull and concurrently review EXXI documents from retention perspective 0.3; revise Declaration to include most recent data received 0.8; Create draft retention order 0.3; Review updated interested parties list and compare to previous list 0.5; request confirmation of complete parties list 0.1; Create 90 day payment file 0.2	2.2	\$ 298	\$ 654.50
Plangman, Monica	04/27/16	Review clean declaration provided by V&E 0.1; review changes in Declaration 0.2; review changes in Retention Order, transmit email to OGC regarding same 0.1; revise files and send out Declaration and Retention Order internally for approval 0.3; Calls during day with M. Chikapaliti (KPMG) regarding same 0.3; request confirmation of 90 day payments and send data to M. Chikapaliti for approval 0.3; begin review for schedule 2 creation 0.2; transmit emails to team to preserve disinterestedness 0.2; track responses 0.1; pull team names and request compilation of template for billing purposes 0.2	2.0	\$ 298	\$ 595.00
Plangman, Monica	04/28/16	Create Schedules 1, 2 and 3 to attach to Declaration 0.6; finalize and send documents to engagement team for review and approval with comments 0.3; revise declaration and provide a clean and tracked changes document for V&E 0.3; transmit communications to team during day regarding retention 0.2; send to V&E finalized Schedule 2 0.1; email team with updates per information provided by V&E 0.1	1.6	\$ 298	\$ 476.00
Plangman, Monica	05/06/16	Request signature from Partner, providing final retention application 0.1, pull signature page and finalize to send to Debtors counsel 0.1; transmit email and documents to Debtors' counsel for filing of our retention documents 0.2	0.4	\$ 298	\$ 119.00
Plangman, Monica	05/31/16	Address retention question for additional advisory services requested by client 0.1, pull current services under agreement 0.1 and send email to S. Carlin (KPMG) regarding new services, retention and data to determine go-forward from retention perspective.	0.3	\$ 298	\$ 89.25
Plangman, Monica	06/01/16	Respond to M. Harling's (KPMG) email regarding additional services for client and go-forward procedures from retention perspective.	0.1	\$ 298	\$ 29.75

**EXHIBIT C3**

ENERGY XXI LTD, et al.  
Retention Services  
April 14, 2016 through June 30, 2016

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Plangman, Monica	06/08/16	Respond to additional questions from M. Harling (KPMG) regarding retention and process, provide data and documents 0.5; transmit emails to V&E attorney regarding new engagement letter and approval in Bankruptcy Court 0.2.	0.7	\$ 298	\$ 208.25
Plangman, Monica	06/10/16	Create email regarding additional services, noting retention documents' language regarding filing of new engagement letters and send executed letter to Debtors' counsel for filing.	0.2	\$ 298	\$ 59.50
<b>Total Retention Services</b>			<b>8.6</b>		<b>\$ 2,558.50</b>

**EXHIBIT C4**

ENERGY XXI LTD, et al.  
 Fee Application Preparation Services  
 April 14, 2016 through June 30, 2016

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Campbell, Celeste	05/17/16	Review retention application along with supporting documentation for Energy XXI to familiarize in preparation for bankruptcy compensation process	0.7	\$ 228	\$ 159.25
Campbell, Celeste	05/17/16	Pull activity for EXXI for period ending 4/14 - 5/16, create summary report to use to tie to fee statement activity for same period (.4) Extract and consolidate time detail submitted to date for EXXI as first step towards preparing 1st monthly fee application (.3) Draft email to debtor's counsel requesting to be added to distribution list for any communications regarding compensation for EXXI (.1)	0.8	\$ 228	\$ 182.00
Campbell, Celeste	05/17/16	Create fee statement exhibit workbook for EXXI populating with professionals, titles, projects, discounted rates referencing retention application.	1.0	\$ 228	\$ 227.50
Campbell, Celeste	05/23/16	Follow-up with M. Chilakapati (KPMG) to confirm open codes/professionals for EXXI to ensure compensation information collected is complete.	0.1	\$ 228	\$ 22.75
Campbell, Celeste	05/31/16	Pull report for EXXI activity for the period ending 5/31 to confirm correct amounts to pass through to the client (.2) Create summary report to confirm hours charged by professionals to compare to bankruptcy detail submitted (.3)	0.5	\$ 228	\$ 113.75
Campbell, Celeste	06/07/16	Pull activity for EXXI for period ending 6/3, create summary report to use to tie to fee statement for same period	0.4	\$ 228	\$ 91.00
Campbell, Celeste	06/08/16	Review retention documents provided by M. Plangman (KPMG) related to additional services KPMG will be providing to EXXI	0.3	\$ 228	\$ 68.25
Campbell, Celeste	06/08/16	Draft email to M. Harling (KPMG) requesting professionals providing services on EXXI Fresh Start project, advising of bankruptcy time reporting requirements.	0.2	\$ 228	\$ 45.50
Campbell, Celeste	06/09/16	Review EXXI retention order, ICO as filed on 6/7/16 (.3). Draft summary email to team laying out compensation timeline and specifics for EXXI (.5)	0.8	\$ 228	\$ 182.00
Campbell, Celeste	06/14/16	Update EXXI bankruptcy time reporting template template to include new code along with professionals for newly approved services	0.3	\$ 228	\$ 68.25
Campbell, Celeste	06/14/16	Prepare file with examples of required level of time and expense detail to satisfy bankruptcy court requirements to provide to Fresh Start team	0.3	\$ 228	\$ 68.25
Campbell, Celeste	06/14/16	Draft email with bankruptcy time reporting template and bankruptcy time and expense reporting requirements to send to EXXI Fresh Start team	0.2	\$ 228	\$ 45.50
Campbell, Celeste	06/27/16	Pull activity for period ending 6/24 to check for activity in order to determine most cost effective approach to meet compensation requirements, creating summary report	0.4	\$ 228	\$ 91.00
<b>Total Fee Application Preparation Services</b>			<b>6.0</b>		<b>\$ 1,365.00</b>



**EXHIBIT D**  
ENERGY XXI LTD, et al.  
Summary of Out of Pocket Expenses  
April 14, 2016 through June 30, 2016

<u>Expense Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
<b>Total</b>	<b>\$ -</b>