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| SOUTHERN DISTRICT OF NEW YORK | K | |
|-------------------------------|--------|-------------------------|
| In re: | X : | Chapter 11 |
| CUMULUS MEDIA INC., et al., | : | Case No. 17-13381 (SCC) |
| Debtors. ¹ | : | (Jointly Administered) |
| | : v | |

UNITED STATES BANKRUPTCY COURT

SECOND MONTHLY FEE STATEMENT OF PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITOR AND ACCOUNTING SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS IN POSSESSION, FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD FROM FEBRUARY 1, 2018 THROUGH APRIL 30, 2018

SUMMARY

| Name of Applicant: | PricewaterhouseCoopers LLP ("PwC") |
|--|--|
| Authorized to provide professional services to: | Debtors |
| Period for which compensation and reimbursement sought: | February 1, 2018 through April 30, 2018 (the "Fee Period") |
| Amount of fees sought as actual and necessary compensation during this period: | \$1,002,292.00 |
| Amount of fees to be paid upon the expiration of the Objection Period (80% of total fees): | \$ 801,833.60 |
| Amount of expenses incurred during this period: | \$ 17,074.49 |

| This is a: | <u>X</u> Mo | nthly __ | Interim | _ Final |
|------------|-------------|--------------------|---------|---------|
| | | | | |

The last four digits of Cumulus Media Inc.'s accounting identification number are 9663. Because of the large number of Debtors in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal accounting identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at http://dm.epiq11.com/cumulus. The location of the Debtors' service address is: 3280 Peachtree Road, N.W., Suite 2200, Atlanta, Georgia 30305.

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

This is the second Monthly Statement filed by PwC.

| App No | App Date | Filing Period | Fees Requested | Expenses Requested | CNO Date | Fees Approved (80%) | Expenses Approved (100%) | Fees Pending (20%) |
|-----------|-------------------------|---------------------------|-------------------|-----------------------|------------|---------------------------|--------------------------------|--------------------------|
| 1 | 04/03/2018 [DOC 614] | 11/29/2017- 01/31/2018 | \$557,696.00 | \$4,560.46 | 04/18/2018 | \$446,156.80 | \$4,560.46 | \$111,539.20 |

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

| Project Category and Billing Category | Hours | Total Compensation |
|--|----------|-----------------------|
| Fixed Fee Services | | |
| Independent Audit Services | | |
| 2017 Integrated Audit Services | 1,712.90 | \$150,000.00 |
| Subtotal - Independent Audit Services | 1,712.90 | \$150,000.00 |
| Subtotal - Hours and Compensation - Fixed Fee Services | 1,712.90 | \$150,000.00 |
| Hourly Services | | |
| Incremental Accounting Services | | |
| Bankruptcy Technical Accounting and/or Financial Reporting | 688.40 | \$322,546.60 |
| Additional Accounting Procedures | 1,604.70 | \$470,770.00 |
| Revenue Recognition Services | 294.90 | \$108,142.90 |
| Travel Time (50% of Nonworking Time) | 10.00 | \$4,970.00 |
| Voluntary Fee Reduction | 0.00 | (\$76,000.00) |
| Subtotal - Incremental Accounting Services | 2,598.00 | \$830,429.50 |
| Subtotal - Hours and Compensation - Hourly Services | 2,598.00 | \$830,429.50 |
| Case Administration | | |
| Bankruptcy Requirements and Other Court Obligations | | |
| Employment Applications and Other Court Filings | 4.10 | \$2,255.00 |
| Monthly, Interim and Final Fee Applications | 67.50 | \$19,607.50 |
| Subtotal - Bankruptcy Requirements and Other Court Obligations | 71.60 | \$21,862.50 |
| Subtotal - Hours and Compensation - Case Administration | 71.60 | \$21,862.50 |
| Total - Hours and Compensation Sought for Reimbursement | 4,382.50 | \$1,002,292.00 |

SUMMARY OF PROFESSIONALS

| Project Category and Billing C Fixed Fee Services | ategory | Rates Hours | Total Compensation |
|--|-----------------------|-------------|-----------------------|
| Independent Audit Services | 2017 Integrated Audit | t Services | |
| Sarah Stein Anderson | Partner | 9.0 | 0 |
| Timothy M Whitson | Partner | 29.7 | 0 |

| | | | Total |
|---|-----------------------------|-------------------|-----------------|
| roject Category and Billing Ca | ategory | Hours | Compensation |
| Independent Audit Services - 2 | 2017 Integrated Audit Servi | ces – (continued) | |
| Nicholas A Kray | Director | 9.50 | 0 |
| Brandon Lamar Geddis | Senior Manager | 67.8 | 0 |
| Amanda F Adams | Manager | 4.0 | 0 |
| Blake Beasley | Manager | 154.30 | 0 |
| Alexa Kendter Palczynski | Senior Associate | 218.20 | 0 |
| Courtney M Braxton | Senior Associate | 48.0 | 0 |
| Janet A Rubin | Senior Associate | 9.80 | 0 |
| Yun Wen Zhang | Senior Associate | 22.0 | 0 |
| Marleth Tayao | Senior Associate | 4.60 | 0 |
| Caleb Henry Sansom | Associate | 249.20 | 0 |
| Kendall P Davern | Associate | 155.30 | 0 |
| Melanny Rendon | Associate | 11.50 | 0 |
| Paige Russell | Associate | 262.9 | 0 |
| Shadel Cortorreal | Associate | 19.0 | 0 |
| Veronica Cristina Romero | Associate | 37.70 | 0 |
| Christopher Buttimer | Associate | 1.50 | 0 |
| James Alexander Cantlon | Associate | 29.0 | 0 |
| Ryley Carlson Johnson | Associate | 194.7 | 0 |
| Corey Lane Lockridge | Associate | 29.9 | 0 |
| Dustin Lee | Associate | 63.9 | 0 |
| Angelyn Rose Bautista | Paraprofessional | 10.0 | 0 |
| Dhrubojit Bhattacharjee | Paraprofessional | 15.9 | 0 |
| Kelvin Barcena | Paraprofessional | 4.0 | 0 |
| MC Santiago | Paraprofessional | 4.50 | 0 |
| Ocupan Arebie | Paraprofessional | 0.80 | 0 |
| Patricia Joy Javier | Paraprofessional | 1.50 | 0 |
| Renzeristine Pablo | Paraprofessional | 22.3 | 0 |
| Shayna Shane Rojas | Paraprofessional | 11.4 | 0 |
| Vanessa Garcia | Paraprofessional | 11.0 | 0 |
| Subtotal - 2017 Integrated Au | dit Services | 1,712.9 | 0 \$150,000.00 |
| ourly Services | | | |
| Incremental Accounting Servi Bankruptcy Technical Accoun | | orting | |
| Cody L Smith | Partner | \$879 | 0.50 \$439.50 |
| Michael J Tomera | Partner | \$879 | \$439.50 |
| Robert Martin Barrett | Partner | \$879 | 5.00 \$5,274.00 |
| Sarah Stein Anderson | Partner | \$879 | 7.50 \$6,592.50 |
| | | | |

| | | | | Total |
|--|--------------------------|-------|--------|--------------|
| Project Category and Billing Ca | . | | | ompensation |
| Bankruptcy Technical Account | • | • | | |
| Timothy M Whitson | Partner | \$879 | 26.40 | \$23,205.60 |
| Rajeeb Das | Senior Managing Director | \$863 | 28.70 | \$24,768.10 |
| Aaron T Pocklington | Director | \$776 | 42.80 | \$33,212.80 |
| Brandon Lamar Geddis | Senior Manager | \$518 | 81.40 | \$42,165.20 |
| Joshua T Goodelman | Senior Manager | \$518 | 2.00 | \$1,036.00 |
| Michael Cofsky | Senior Manager | \$776 | 1.50 | \$1,164.00 |
| Blake Beasley | Manager | \$366 | 74.60 | \$27,303.60 |
| Michael Robert Dean | Manager | \$518 | 5.30 | \$2,745.40 |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 4.70 | \$1,245.50 |
| Alisher Mamasoliyevich Ural | ov Senior Associate | \$497 | 236.40 | \$117,490.80 |
| Courtney M Braxton | Senior Associate | \$265 | 33.00 | \$8,745.00 |
| Caleb Henry Sansom | Associate | \$199 | 3.20 | \$636.80 |
| John Page Luster | Associate | \$225 | 14.70 | \$3,307.50 |
| Kendall P Davern | Associate | \$199 | 2.80 | \$557.20 |
| Paige Russell | Associate | \$199 | 32.90 | \$6,547.10 |
| Veronica Cristina Romero | Associate | \$199 | 61.50 | \$12,238.50 |
| Ryley Carlson Johnson | Associate | \$156 | 22.00 | \$3,432.00 |
| | | | 688.40 | \$322,546.60 |
| Additional Accounting Procedu | | 4.0 | 0.00 | (44.000.60) |
| PricewaterhouseCoopers | Partner | \$0 | 0.00 | (\$1,923.60) |
| Sarah Stein Anderson | Partner | \$879 | 15.50 | \$13,624.50 |
| Timothy M Whitson | Partner | \$879 | 29.50 | \$25,930.50 |
| Amitkumar Patel | Senior Managing Director | \$782 | 5.00 | \$3,910.00 |
| Debbie Packer | Director | \$776 | 5.00 | \$3,880.00 |
| Nicholas A Kray | Director | \$518 | 7.00 | \$3,626.00 |
| Orrett Bucknor | Director | \$776 | 5.50 | \$4,268.00 |
| Robert Macagnano | Director | \$776 | 5.00 | \$3,880.00 |
| Brandon Lamar Geddis | Senior Manager | \$518 | 130.00 | \$67,340.00 |
| Takeo Inada | Senior Manager | \$776 | 1.00 | \$776.00 |
| Amanda F Adams | Manager | \$366 | 8.80 | \$3,220.80 |
| Blake Beasley | Manager | \$366 | 165.40 | \$60,536.40 |
| Gary Matthew Sigafoos | Manager | \$366 | 107.40 | \$39,308.40 |
| Joshua M Phillips | Manager | \$366 | 2.00 | \$732.00 |
| Martin E Pupko | Manager | \$571 | 14.50 | \$8,279.50 |
| Michael Robert Dean | Manager | \$518 | 2.50 | \$1,295.00 |

| | | | | Total |
|--|------------------|-------|----------|---------------|
| Project Category and Billing Ca Additional Accounting Procedu | _ • | | Hours (| Compensation |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 117.90 | \$31,243.50 |
| Chesley Carter Whitesides | Senior Associate | \$265 | 90.00 | ŕ |
| Courtney M Braxton | Senior Associate | \$265 | 88.50 | . , |
| Yun Wen Zhang | Senior Associate | \$265 | 30.00 | . , |
| Caleb Henry Sansom | Associate | \$199 | 147.50 | |
| Jeffrey Michael Dahlgren | Associate | \$199 | 2.50 | . , |
| Kendall P Davern | Associate | \$199 | 98.00 | · |
| Paige Russell | Associate | \$199 | 171.80 | ŕ |
| Shadel Cortorreal | Associate | \$199 | 97.00 | |
| Veronica Cristina Romero | Associate | \$199 | 7.90 | |
| Christopher Buttimer | Associate | \$199 | 52.40 | ŕ |
| Ryley Carlson Johnson | Associate | \$156 | 152.60 | ŕ |
| Angelyn Rose Bautista | Paraprofessional | \$156 | 17.00 | ŕ |
| Nicole Marie Carmona | Paraprofessional | \$156 | 11.50 | . , |
| Shayna Shane Rojas | Paraprofessional | \$156 | 16.00 | |
| , , | 1 | , | 1,604.70 | • |
| Revenue Recognition Services | | | | |
| Anthony Eugene Degance | Partner | \$878 | 11.60 | . , |
| Ashley Jill Wright | Partner | \$878 | 4.50 | . , |
| Timothy M Whitson | Partner | \$956 | -2.50 | (\$2,390.00) |
| Timothy M Whitson | Partner | \$878 | 17.70 | \$15,540.60 |
| Brandon Lamar Geddis | Senior Manager | \$649 | -23.40 | (\$15,186.60) |
| Brandon Lamar Geddis | Senior Manager | \$518 | 94.90 | \$49,158.20 |
| Michelle Dion | Senior Manager | \$518 | 10.50 | \$5,439.00 |
| Blake Beasley | Manager | \$505 | -24.00 | (\$12,120.00) |
| Blake Beasley | Manager | \$366 | 68.90 | \$25,217.40 |
| Alexa Kendter Palczynski | Senior Associate | \$415 | -41.80 | (\$17,347.00) |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 157.00 | \$41,605.00 |
| Caleb Henry Sansom | Associate | \$249 | -2.90 | (\$722.10) |
| Caleb Henry Sansom | Associate | \$199 | 11.10 | \$2,208.90 |
| Paige Russell | Associate | \$199 | 6.40 | \$1,273.60 |
| Veronica Cristina Romero | Associate | \$199 | 5.90 | \$1,174.10 |
| Ryley Carlson Johnson | Associate | \$156 | 1.00 | \$156.00 |
| | | | 294.90 | \$108,142.90 |

| Project Category and Billing Cate Travel Time (50% of Nonworkin | _ · |] | Hours Co | Total ompensation |
|--|---------------------------|---------|------------------------|--------------------------------|
| Alisher Mamasoliyevich Uralov | 9 | \$497 | 10.00 | \$4,970.00 |
| • | | | 10.00 | \$4,970.00 |
| Voluntary Fee Reduction | | | | |
| PricewaterhouseCoopers | Partner | \$0 | 0.00 | (\$76,000.00) |
| | | | 0.00 | (\$76,000.00) |
| Subtotal - Incremental Account | ing Services | | 2,598.00 | \$830,429.50 |
| Subtotal - Hourly Services | | | 2,598.00 | \$830,429.50 |
| Case Administration | | | | |
| Bankruptcy Requirements and O Employment Applications and O | _ | | | |
| Andrea Clark Smith | Director | \$550 | 4.10 | \$2,255.00 |
| | | | 4.10 | \$2,255.00 |
| Monthly, Interim and Final Fee | Applications | | | |
| Andrea Clark Smith | Director | \$550 | 13.60 | \$7,480.00 |
| Chad William Brown | Associate | \$225 | 39.80 | \$8,955.00 |
| Nanette J Kortuem | Associate | \$225 | 14.10 | \$3,172.50 |
| | | | 67.50 | \$19,607.50 |
| Subtotal - Bankruptcy Requiren | ents and Other Court Obli | gations | 71.60 | \$21,862.50 |
| Subtotal - Case Administration | | | 71.60 | \$21,862.50 |
| Total - Hourly Services and Case Total - Hours and Compensation | | ıt | 2,669.60 4,382.50 S | \$852,292.00 \$1,002,292.00 |

SUMMARY OF EXPENSES

| | Total |
|---|--------------|
| Transaction Type by Project | Expenditures |
| Fixed Fee Services | |
| Independent Audit Services | |
| Meals | \$4,475.30 |
| Mileage Allowance | \$531.94 |
| Parking | \$561.00 |
| Public/Ground Transportation | \$167.10 |
| Sundry - Other | \$4,861.50 |
| Subtotal - Expenditures Sought for Independent Audit Services | \$10,596.84 |
| Subtotal - Expenditures Sought for Fixed Fee Services | \$10,596.84 |

| | Total |
|--|--------------|
| Transaction Type by Project | Expenditures |
| Hourly Services | |
| Incremental Accounting Services | |
| Airfare | \$2,399.07 |
| Lodging | \$2,190.54 |
| Meals | \$556.31 |
| Mileage Allowance | \$38.16 |
| Parking | \$60.00 |
| Public/Ground Transportation | \$452.76 |
| Rental Car | \$780.81 |
| Subtotal - Expenditures Sought for Incremental Accounting Services | \$6,477.65 |
| Subtotal - Expenditures Sought for Hourly Services | \$6,477.65 |
| Total - Expenditures Sought for Reimbursement | \$17,074.49 |

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| UNITED | STATES | BANKI | RUPTCY | COURT |
|--------|---------------|--------------|--------|--------------|
| SOUTHE | ERN DIST | RICT C | OF NEW | YORK |

In re: : Chapter 11

CUMULUS MEDIA INC., et al., : Case No. 17-13381 (SCC)

Debtors.¹ : (Jointly Administered)

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SECOND MONTHLY FEE STATEMENT OF PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITOR AND ACCOUNTING SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS IN POSSESSION, FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD FROM FEBRUARY 1, 2018 THROUGH APRIL 30, 2018

PricewaterhouseCoopers LLP ("PwC"), Independent Auditor and Accounting Services Provider to Cumulus Media Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), submits this second Monthly Fee Statement (the "Monthly Fee Statement") for allowance and approval of interim compensation for professional services rendered by PwC for the Debtors and for reimbursement of actual and necessary expenses incurred in connection with its accounting services from February 1, 2018 through April 30, 2018 (the "Fee Period").

In support of this Monthly Fee Statement², PwC respectfully represents as follows:

Background

1. On November 29, 2017 (the "**Petition Date**"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**").

The last four digits of Cumulus Media Inc.'s accounting identification number are 9663. Because of the large number of Debtors in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal accounting identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at http://dm.epiq11.com/cumulus. The location of the Debtors' service address is: 3280 Peachtree Road, N.W., Suite 2200, Atlanta, Georgia 30305.

² Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion or Order referenced.

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

- 2. On December 11, 2017, the United States Trustee for Region 2 appointed the Official Committee of Unsecured Creditors pursuant to section 1102 of the Bankruptcy Code.
- 3. The Debtors' chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").
- 4. Additional information regarding the Debtors' businesses, their capital and debt structure, and the events leading to the filing of the Chapter 11 Cases is contained in the *Declaration of John F. Abbot in Support of Chapter 11 Petitions and First Day Motions* (the "<u>First Day Declaration</u>") [Docket No. 17].
- 5. On February 16, 2018, the Debtors filed the Notice of Presentment of Debtors Application Seeking Entry of an Order (I) Authorizing and Approving the Employment and Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Effective Nunc Pro Tunc to the Petition Date and (II) Granting Related Relief (the "Retention Application", Docket No. 456).
- 6. On March 6, 2018, the Court entered an Order (I) Authorizing and Approving the Employment and Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Effective Nunc Pro Tunc to the Petition Date and (II) Granting Related Relief (the "Retention Order", Docket No. 526). The Retention Order states, among other things, that the Debtors are authorized to employ and retain PwC as its auditor and accounting

advisor, effective as of November 29, 2017, on the terms set forth in the Retention Application and in the Whitson Declaration.

7. On May 10, 2018, the Court confirmed the Plan by filing the *Findings of Facts and Conclusions of Law / Debtors Proposed Findings of Fact and Conclusions of Law in Support of Confirmation of the First Amended Plan of Reorganization of Cumulus Media Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code*. On June 4, 2018, the Effective Date occurred.

Jurisdiction

- 8. The United States Bankruptcy Court for the Southern District of New York (the "Court") has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- 9. The bases for the relief requested herein are section 327(a), 330, and 331 of the Bankruptcy Code, rules 2014(a) and 2016 of the Bankruptcy Rules and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the "LBRs").

Summary of Compensation Requested

10. This Monthly Fee Statement has been prepared in accordance with Bankruptcy Code, Bankruptcy Rule 2014(a) and Rule 2014-1 of the LBRs, the Court's *General Order on Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York, M-477*, dated January 29, 2013 (the "Amended Guidelines"), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals*, dated December 21, 2017 (the "Interim Compensation Order"), and the *United Stated Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of*

Expenses Filed Under 11 U.S.C. § 330, effective May 17, 1996 (the "UST Guidelines", collectively with the Local Rules, the Amended Guidelines and the Interim Compensation Order, the "Compensation Guidelines").

- 11. The Interim Compensation Order establishes certain procedures for all Retained Professionals seeking compensation. On or before the last day of the month following the month for which compensation is sought, each Retained Professional seeking compensation shall serve a Monthly Fee Statement by hand or overnight delivery. Any party in interest shall have 15 days after the filing of the Monthly Fee Statement to review it and file an objection to the compensation or reimbursement (the "Objection Deadline"). At the expiration of the Objection Deadline, the Debtors shall promptly pay 80% of the fees and 100% of the expenses identified in each Monthly Fee Statement to which no objection has been served in accordance with the Interim Compensation Order.
 - a) This is PwC's second Monthly Fee Statement.
 - b) On April 3, 2018, PwC submitted its first Monthly Fee Statement for services and expenses incurred from November 29, 2017 through January 31, 2018, requesting \$557,696.00 in fees and \$4,560.46 in expenses [Docket No. 614].
- 12. Other than as provided in Section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received with respect to the Fee Period as a result of this case with any person, firm or entity. No promises concerning compensation have been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Debtors' estate.
- 13. PwC submits this Monthly Fee Statement for approval and allowance of interim compensation equal to eighty percent (80%) of the \$1,002,292.00 for actual, reasonable and necessary professional services rendered, and reimbursement of one hundred percent (100%) of

the \$17,074.49 for actual, reasonable and necessary expenses incurred during the Fee Period³ for a total request of \$818,908.09 (the "**Total Compensation Amount**").

- 14. PwC is filing the attached Monthly Fee Statement for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Fee Period. The Monthly Fee Statement contains time logs describing the actual and necessary services provided by PwC for the hourly services during the Fee Period, as well as other detailed information required to be included in fee applications. The Monthly Fee Statement is comprised of several exhibits which are attached hereto as:
 - Exhibit A, provides a summary of the hours and compensation by project;

Estimated "Fixed Fee" Services

- Exhibit B, provides a summary of the fixed fee hours and payment information for the auditing services, including cumulative hours incurred by each professional, the payment associated with fixed fee services;
- Exhibit C, provides the daily time for each of the professionals within each of the project categories or subcategories (tracked in half-hour (0.5) increments);

Hourly and Case Administration Services

- <u>Exhibit D</u>, provides the summary of the hourly fees, including the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit E, provides the daily activity descriptions for the hourly compensation;

Expenditures

- Exhibit F, provides the expenditures incurred by project by type; and
- Exhibit G, provides the details of the expenditures incurred by project and by date, including the vendor and description.

Summary of Professional Services Rendered

15. As described within the Retention Application, PwC continues to provide auditing and accounting advising services pursuant to the Retention Application. A summary of the hours and compensation sought by project category is shown in <u>Exhibit A</u> as well as a summary by "type

³ PwC reserves its right to seek at a later date compensation for services rendered and expenses incurred during the Fee Period that are not otherwise included in this Monthly Fee Statement, due to internal billing delays.

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of services" below:

| | | Total |
|--|----------|----------------|
| Type of Services | Hours | Compensation |
| Fixed Fee Services | 1,712.90 | \$150,000.00 |
| Hourly Services | 2,598.00 | \$830,429.50 |
| Case Administration Services | 71.60 | \$21,862.50 |
| Total - Hours and Compensation Sought for Reimbursement | 4,382.50 | \$1,002,292.00 |

Fixed Fee Services

- 16. During the Fee Period, PwC professionals provided auditing and accounting services to the Debtors in connection with the Debtors' business and on-going operations as well as tracked their daily hours, annexed hereto as <u>Exhibit B</u> and <u>Exhibit C</u>.
- 17. Independent Audit Services - 2017 Integrated Audit Services - During the Fee Period, PwC professionals continued their performance of year-end audit services over the Debtors' year to date results and ending balance sheet accounts for the year ended December 31, 2017. PwC professionals conducted the audit in accordance with auditing standards generally accepted in the United States of America. Our audit procedures consisted principally of performing substantive testing procedures over material income statement and balance sheet accounts through a variety of sampling of individual transactions and targeting material activity throughout the year. These procedures include obtaining audit evidence such as third party confirmations, contracts and key documents, and obtaining detailed transaction level support (i.e. copies of invoices, shipping records, etc.) from management. These procedures also included tests of certain key controls within the Debtors' business processes and the performance of analytical procedures and making inquiries of persons responsible for financial and accounting matters and other procedures that address significant accounting and reporting matters relating to year-end financial information to As noted within the Retention Application, incremental audit procedures were be reported. needed associated with the Debtors' financial statements and those services and hours are provided within the 'Hourly Services' section of this Application, *Incremental Accounting Services*.

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Hourly Services

- 18. During the Fee Period, PwC professionals provided auditor services to the Debtors in connection with analyses of the Debtors' business and on-going operations. The hourly time records of PwC, annexed hereto as <u>Exhibit D</u> and <u>Exhibit E</u>, provide a summary and daily breakdown of the time spent by each PwC timekeeper for these hourly and case administration activities.
- 19. Incremental Accounting Services – Bankruptcy Technical Accounting and/or Financial Reporting Services - As a result of the Debtors' bankruptcy proceedings and consistent with Independent Audit Services, incremental audit procedures are necessary for bankruptcy specific items, such as special requests from Debtors' management and related procedures for transactions specific to the consolidated annual financial statements. PwC professionals performed incremental accounting & review procedures for the consolidated annual financial statements, such procedures included goodwill and asset impairment considerations, assessment of the Company's accounting for the post-petition fees incurred directly related to the bankruptcy, consultation on the disclosures related to changes in the Debtors' ability to continue as a going concern given the filing of these chapter 11 cases, evaluation of the Debtors' classification and presentation of liabilities subject to compromise on the balance sheet, and other potential restructuring impacts. Incremental auditing services were also performed over the reporting disclosures required under applicable accounting standards for Debtors' reporting while in bankruptcy. Finally, PwC professionals assessed the key controls which were implemented by the Debtors to manage the risk related to bankruptcy accounting and reporting.
- 20. Incremental Accounting Services Additional Accounting and Auditing Procedures During the Fee Period, in accordance with the terms of services previously approved by the Debtors' Board, PwC continued to perform additional accounting and auditing services

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related to special projects that were not originally contemplated in the Fixed Fee Services. Such services related to incremental work on the realizability and measurement of deferred tax assets, incremental work given the enactment of the Tax Cuts and Jobs Act, enacted on December 22, 2017, and procedures over the annual impairment analysis for indefinite-lived assets (FCC Broadcast Licenses) and goodwill. During the Fee Period, PwC also incurred incremental time associated with the extended filing timeline, rework, and general request delays.

21. Incremental Accounting Services – Revenue Recognition Services – During the Fee Period, in accordance with the terms of services previously approved by the Debtors' Board, PwC continued to provide accounting and auditing services related to the Debtors' implementation of the new revenue recognition standard as required by the generally accepted accounting principles in the United States of America. The new standard's transition guidance required an analysis and corresponding disclosure of the impact of the new standard on the Debtor, including the impact to financial statements, internal control environment, and accounting policies. PwC's procedures during the Fee Period included auditing the Debtors' analysis to ensure compliance with the accounting guidance in the new revenue standard as well as assessment of the Debtors' key controls on the implementation of the new revenue standard.

Case Administration

- 22. **Employment Applications and Other Court Filings** PwC's bankruptcy retention and billing professional undertook the tasks and analysis of reviewing the Retention Application and associated Court filings to employ PwC by the Debtors.
- 23. **Monthly, Interim and Final Fee Applications** These hours and corresponding fees represents the additional time incurred by PwC's bankruptcy retention and billing advisor to prepare the Monthly Fee Statement in accordance with the Compensation Guidelines. All of these services are incremental to the normal billing procedures performed by PwC for its non-bankruptcy

audit clients. During the Fee Period, PwC bankruptcy retention and billing advisor worked with the various management professionals on the financial advisory services team to provide guidance and technical expertise associated with the compliance with the Compensation Guidelines as well as the review and preparation of the first Monthly Fee Statement.

24. The fees sought by this Monthly Fee Statement reflect an aggregate of 4,382.50 hours of professional time spent and recorded in performing services for the Debtors and its estates during the Fee Period at a blended average hourly rate of \$228.70. PwC is only seeking compensation for services rendered for the debtors and debtors in possession and its estate in connection with these cases.

Summary of Expenses Incurred

- 25. Based upon a review of PwC's internal billing records, PwC professionals incurred out-of-pocket expenditure during the Fee Period.⁴ The expense records of PwC, annexed hereto as Exhibit F and Exhibit G, provide a summary and daily breakdown of the time spent by each PwC timekeeper.
- 26. PwC professionals are adhering to our internal expense policy regarding the processing and treatment for expenditures and when/how to charge clients. These policies outline the importance of using the most cost effective and economical treatment for expenses. PwC utilizes American Express Travel Services and on-line reservation systems to search for cost-efficient expenses, including airfare, lodging and rental cars, as well as ensuring the safety of our professionals (e.g. allowing transportation home if working late). Mileage expense reimbursement is calculated automatically through our expense reports when each professional enters the total miles, starting location and ending location per the IRS guidelines effective on the date of travel.

⁴ PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements incurred during the Statement Period may still be pending submission and will be requested in future statement periods.

Our internal policies also state the non-reimbursable expenses per PwC's travel and expense policy. In addition to our internal expense policy, PwC's bankruptcy retention and billing professionals review the expense submissions and request additional documentation from the professionals, as needed, to ensure compliance with the Compensation Guidelines.

Reasonable and Necessary Services Rendered by PwC

- 27. This Monthly Fee Statement includes details of the services provided by PwC for the Debtors, including, in each instance, the identity of the professionals involved in the provision of such services, the dates of service, the time expended, and a brief description of the services sought. The services detailed above were reasonable and necessary in order for PwC to perform its duties and obligations for the Debtors and this Bankruptcy Court, applying PwC's usual and customary billing rates for the types of services performed, except where, as noted, discounts were applied in accordance with the engagement letters. Billing rates are subject to change and are reviewed and adjusted periodically.
- 28. Although every effort has been made to include all fees and expenses incurred in the Monthly Fee Statement, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by our internal accounting and processing procedures. PwC reserves the right to make further application to this Bankruptcy Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Compensation Guidelines.

Requested Compensation Should be Allowed

29. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of Section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable"

compensation for actual, necessary services rendered and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including --

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field, and;
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330.

- 30. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PwC is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.
- 31. In rendering these services, PwC made every effort to maximize the benefit for the debtors and debtors in possession and to work with other professionals employed in the case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the Debtors' estates was reasonable in light of the number and

complexity of the issues involved in this case at the time the services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

Certificate of Compliance and Waiver

32. To the best of its knowledge, PwC believes that this Monthly Fee Statement and the description of services set forth herein of work performed are in compliance with the requirements as outlined within the Compensation Guidelines, as well as its Retention Order which granted a limited waiver of the information requirements relating to compensation requests set forth in the Local Rules; *provided, however*, PwC shall be excused from keeping time records for services rendered in one-tenth (0.1) of an hour increments, and instead PwC shall be allowed to submit records of time in half-hour (0.5) increments. To the extent that this Monthly Fee Statement does not comply in all respects with the requirements of the Compensation Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

Notice

33. PwC has provided notice of the Monthly Fee Statement to: (a) the Standard Parties; and (b) the Rule 2002 Parties set forth in the *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c), 2002(m), and 9007 Implementing Certain Notice and Case Management Procedures* [ECF No. 101]. In light of the nature of the relief requested, PwC respectfully submits that no further notice is necessary.

Conclusion

34. PwC respectfully submits that the Total Compensation Amount requested herein is reasonable compensation for the actual and necessary services rendered based upon the time, nature and value of such services. PwC further asserts that the costs of services rendered and expenses incurred are comparable to the cost of similar services and expenses in matters other than

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under the Bankruptcy Code and consistent with PwC's Retention Application. In summary, by this Monthly Fee Statement, PwC requests interim approval of compensation for fees and expenses in the total amount of \$818,908.09, consisting of: (a) \$801,833.60 which is 80% of the fees, \$1,002,292.00 incurred on behalf of the Debtors for reasonable and necessary professional services rendered by PwC; and (b) \$17,074.49 for actual and necessary costs and expenses.

WHEREFORE, PwC requests that they be allowed reimbursement for fees and expenses incurred during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: June 6, 2018

Atlanta, GA

Timothy Whitson, Partner

PricewaterhouseCoopers LLP 1075 Peachtree Street, Suite 2600

Atlanta, GA 30309

Independent Auditor and Accounting Services

Provider to the Debtors



Cumulus Media Inc., et al, Case No. 17-13381 (SCC)
PricewaterhouseCoopers LLP – Independent Auditor and Accounting Services
Provider for the Debtors

Hours and Compensation Submission For the Period February 1, 2018 through April 30, 2018

Enclosure:

PricewaterhouseCoopers invoice for professional fees rendered and expenses incurred Fees, \$1,002,292.00 Expenses, \$17,074.49

| Hours and Compensation: | Exhibits: |
|--|------------------|
| Summary by Project Category | A |
| Estimated "Fixed Fee" Service | |
| Summary of Hours by Project and Professional | В |
| Professional Services by Project, Professional and Date | C |
| Hourly and Case Administration Services | |
| Summary of Hours and Fees by Project and Professional | D |
| Professional Services by Project, Professional and Date | E |
| Expenditures Incurred and Reimbursement Sought | |
| Summary of Expenditures Project and Type | F |
| Detail of Expenditures by Project, Professional and Date | G |

Exhibit A

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Summary by Project Category and Billing Category

For the Period February 1, 2018 through March 31, 2018

| For the Period February 1, 2018 through March 31, 2018 | | Total |
|--|----------|----------------|
| Project Category and Billing Category | Hours | Compensation |
| Fixed Fee Services | | |
| Independent Audit Services | | |
| 2017 Integrated Audit Services | 1,712.90 | \$150,000.00 |
| Subtotal - Independent Audit Services | 1,712.90 | \$150,000.00 |
| Subtotal - Hours and Compensation - Fixed Fee Services | 1,712.90 | \$150,000.00 |
| Hourly Services | | |
| Incremental Accounting Services | | |
| Bankruptcy Technical Accounting and/or Financial Reporting | 688.40 | \$322,546.60 |
| Additional Accounting Procedures | 1,604.70 | \$470,770.00 |
| Revenue Recognition Services | 294.90 | \$108,142.90 |
| Travel Time (50% of Nonworking Time) | 10.00 | \$4,970.00 |
| Voluntary Fee Reduction | 0.00 | (\$76,000.00 |
| Subtotal - Incremental Accounting Services | 2,598.00 | \$830,429.50 |
| Subtotal - Hours and Compensation - Hourly Services | 2,598.00 | \$830,429.50 |
| Case Administration | | |
| Bankruptcy Requirements and Other Court Obligations | | |
| Employment Applications and Other Court Filings | 4.10 | \$2,255.00 |
| Monthly, Interim and Final Fee Applications | 67.50 | \$19,607.50 |
| Subtotal - Bankruptcy Requirements and Other Court Obligations | 71.60 | \$21,862.50 |
| Subtotal - Hours and Compensation - Case Administration | 71.60 | \$21,862.50 |
| Total - Hours and Compensation Sought for Reimbursement | 4,382.50 | \$1,002,292.00 |

Exhibit B

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Summary of Hours and Fees by Project and Professional For the Period February 1, 2018 through March 31, 2018

| r the Period February 1, 2018 the oject Category and Professional | , | Hours | Total Compensation |
|---|-------------------------------|----------------|-----------------------|
| Independent Audit Services - 201 | 7 Integrated Audit Services | | |
| Hours and Payments Previousl | y Requested | 4,739.90 | \$1,350,000.00 |
| Hours and Payments Requested | d during this Fee Period | 1,712.90 | \$150,000.00 |
| Remaining Payments to be Rec | quested in Future Fee Periods | | \$0.00 |
| Total - Hours and Fixed Fee Pay | 6,452.80 | \$1,500,000.00 | |
| Independent Audit Services - 201 | 7 Integrated Audit Services | | |
| Sarah Stein Anderson | Partner | 9.00 | |
| Timothy M Whitson | Partner | 29.70 | |
| Nicholas A Kray | Director | 9.50 | |
| Brandon Lamar Geddis | Senior Manager | 67.80 | |
| Amanda F Adams | Manager | 4.00 | |
| Blake Beasley | Manager | 154.30 | |
| Alexa Kendter Palczynski | Senior Associate | 218.20 | |
| Courtney M Braxton | Senior Associate | 48.00 | |
| Janet A Rubin | Senior Associate | 9.80 | |
| Yun Wen Zhang | Senior Associate | 22.00 | |
| Marleth Tayao | Senior Associate | 4.60 | |
| Caleb Henry Sansom | Associate | 249.20 | |
| Kendall P Davern | Associate | 155.30 | |
| Melanny Rendon | Associate | 11.50 | |
| Paige Russell | Associate | 262.90 | |
| Shadel Cortorreal | Associate | 19.00 | |
| Veronica Cristina Romero | Associate | 37.70 | |
| Christopher Buttimer | Associate | 1.50 | |
| James Alexander Cantlon | Associate | 29.00 | |
| Ryley Carlson Johnson | Associate | 194.70 | |
| Corey Lane Lockridge | Associate | 29.90 | |
| Dustin Lee | Associate | 63.90 | |
| Angelyn Rose Bautista | Paraprofessional | 10.00 | |
| Dhrubojit Bhattacharjee | Paraprofessional | 15.90 | |
| Kelvin Barcena | Paraprofessional | 4.00 | |
| MC Santiago | Paraprofessional | 4.50 | |

Exhibit B

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Summary of Hours and Fees by Project and Professional For the Period February 1, 2018 through March 31, 2018

| For the Feriod February 1, 2018 thro | | Total | |
|--|------------------|--------------|--------------|
| Project Category and Professional | Position | Hours | Compensation |
| Ocupan Arebie | Paraprofessional | 0.80 | |
| Patricia Joy Javier | Paraprofessional | 1.50 | |
| Renzcristine Pablo | Paraprofessional | 22.30 | |
| Shayna Shane Rojas | Paraprofessional | 11.40 | |
| Vanessa Garcia | Paraprofessional | 11.00 | |
| Subtotal - 2017 Integrated Audit Se | 1,712.90 | \$150,000.00 | |
| Total - Hours and Compensation - 20 | 1,712.90 | \$150,000.00 | |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Hours |
|-------------|-----------------------------|------------------|--|-------|
| Independer | nt Audit Services | | | |
| 2017 Integr | rated Audit Services | | | |
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0001: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 0.50 |
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0002: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 1.00 |
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0003: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 3.70 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0004: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 2.30 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0005: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Program Log Reconciliation by Time Report - Stratus - CA. | 0.90 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0006: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 0.50 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0007: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Controls - Current and non-current debt and senior notes - LTDC-3. | 0.60 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0008: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 0.60 |
| 2/1/2018 | Blake Beasley | Manager | 0418F0009: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.00 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|----------------------------|------------------|--|-------|
| 2/1/2018 | Caleb Henry Sansom | Associate | 0418F0010: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Aging by Station Report - Stratus - CA. | 1.00 |
| 2/1/2018 | Caleb Henry Sansom | Associate | 0418F0011: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Monthly Station Revenue Activity by AE Report - Stratus - CA. | 1.00 |
| 2/1/2018 | Caleb Henry Sansom | Associate | 0418F0012: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-7 (Monthly Consolidated Balance Sheet and Expense Flux - BPR). | 2.50 |
| 2/1/2018 | Caleb Henry Sansom | Associate | 0418F0013: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 2.00 |
| 2/1/2018 | Caleb Henry Sansom | Associate | 0418F0014: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 2.00 |
| 2/1/2018 | Christopher Buttimer | Associate | 0418F0015: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.50 |
| 2/1/2018 | Corey Lane Lockridge | Associate | 0418F0016: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 0.80 |
| 2/1/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0017: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |
| 2/1/2018 | James Alexander Cantlon | Associate | 0418F0018: Risk Assurance - Test of Controls - ITGC-wide considerations - Consider the results of ITGC procedures. | 3.50 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Hours |
|----------|-----------------------|------------------|--|-------|
| 2/1/2018 | Kelvin Barcena | Paraprofessional | 0418F0019: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 2.00 |
| 2/1/2018 | Paige Russell | Associate | 0418F0020: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 3.40 |
| 2/1/2018 | Paige Russell | Associate | 0418F0021: Controls Testing - Entity-Level Controls - Test of Controls - Entity-level controls - Test entity-level controls. | 3.30 |
| 2/1/2018 | Paige Russell | Associate | 0418F0022: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Evaluate accounting policy - Accruals, provisions and other liabilities. | 3.50 |
| 2/1/2018 | Ryley Carlson Johnson | Associate | 0418F0023: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-11. | 2.70 |
| 2/1/2018 | Ryley Carlson Johnson | Associate | 0418F0024: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-5. | 2.40 |
| 2/1/2018 | Ryley Carlson Johnson | Associate | 0418F0025: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current assets (19700) - Network. | 0.90 |
| 2/1/2018 | Ryley Carlson Johnson | Associate | 0418F0026: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.20 |
| 2/1/2018 | Vanessa Garcia | Paraprofessional | 0418F0027: Completion and reporting - Completion Activities - Prepare Aura file for archive. | 6.00 |
| 2/1/2018 | Vanessa Garcia | Paraprofessional | 0418F0028: Continue: Completion and reporting - Completion Activities - Completion - Completion Activities - *Prepare Aura file for archive. | 3.00 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0029: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization –Service auditor's report obtained (Meritain). | 0.60 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0030: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 0.70 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0031: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 0.80 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0032: Engagement Management - L2 Optional (LT - F&D) - Miscellaneous - F&D Status Meetings. | 0.90 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0033: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test the entity's gross versus net revenue assessment. | 1.00 |
| 2/2/2018 | Blake Beasley | Manager | 0418F0034: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 0.70 |
| 2/2/2018 | Blake Beasley | Manager | 0418F0035: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Obtain detailed listing and test deferred charges. | 0.60 |
| 2/2/2018 | Caleb Henry Sansom | Associate | 0418F0036: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Invoice Detail with Corporate Revenue Types Report - Stratus - CA. | 1.00 |
| 2/2/2018 | Caleb Henry Sansom | Associate | 0418F0037: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Cash Receipts Report - Stratus - CA. | 1.00 |
| 2/2/2018 | Caleb Henry Sansom | Associate | 0418F0038: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Aging by Advertiser Local 150+ Summary Report - Stratus - CA. | 1.00 |
| | | | | |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|----------------------------|------------------|---|-------|
| 2/2/2018 | Caleb Henry Sansom | Associate | 0418F0039: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - National Kataz / International National AR Summary Report - Stratus - CA. | 1.00 |
| 2/2/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0040: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |
| 2/2/2018 | James Alexander Cantlon | Associate | 0418F0041: Risk Assurance - Test of Controls - ITGC-wide considerations - Applications Privileged Access Analysis. | 2.50 |
| 2/2/2018 | Kelvin Barcena | Paraprofessional | 0418F0042: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 2.00 |
| 2/2/2018 | Paige Russell | Associate | 0418F0043: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - Net-12. | 3.50 |
| 2/2/2018 | Paige Russell | Associate | 0418F0044: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 3.80 |
| 2/2/2018 | Paige Russell | Associate | 0418F0045: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 3.90 |
| 2/2/2018 | Ryley Carlson Johnson | Associate | 0418F0046: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - LMA Fees - Lead Schedule. | 1.40 |
| 2/2/2018 | Ryley Carlson Johnson | Associate | 0418F0047: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - LMA Fees - Test LMA Fees. | 3.30 |
| 2/2/2018 | Vanessa Garcia | Paraprofessional | 0418F0048: Completion and reporting - Completion Activities - Prepare Aura file for archive. | 2.00 |

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|---|-------|
| 2/3/2018 | Blake Beasley | Manager | 0418F0049: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 1.50 |
| 2/3/2018 | Caleb Henry Sansom | Associate | 0418F0050: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 2.50 |
| 2/3/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0051: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 2.00 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0052: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 0.50 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0053: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Evaluate accounting policy and document testing strategy - Revenue. | 0.50 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0054: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Network. | 0.50 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0055: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Lead Schedule. | 0.60 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0056: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 1.80 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0057: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 2.20 |
| 2/5/2018 | Blake Beasley | Manager | 0418F0058: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 2.60 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-------------------------|------------------|--|-------|
| 2/5/2018 | Blake Beasley | Manager | 0418F0059: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Other (Network). | 1.00 |
| 2/5/2018 | Blake Beasley | Manager | 0418F0060: Engagement Management - L2 Optional (LT - F&D) - Miscellaneous - F&D Status Meetings. | 1.10 |
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0061: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network January - March). | 2.00 |
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0062: Controls Testing - Revenue & Receivables - Test of Controls - Trade Revenue - REVM-4 - Charleston. | 2.00 |
| 2/5/2018 | Caleb Henry Sansom | Associate | 0418F0063: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q3. | 1.30 |
| 2/5/2018 | Caleb Henry Sansom | Associate | 0418F0064: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Other (Network). | 2.20 |
| 2/5/2018 | Caleb Henry Sansom | Associate | 0418F0065: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.00 |
| 2/5/2018 | Caleb Henry Sansom | Associate | 0418F0066: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Network). | 1.80 |
| 2/5/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0067: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.50 |
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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/5/2018 | James Alexander Cantlon | Associate | 0418F0068: Risk Assurance - Test of Controls - ITGC-wide considerations - Direct Access to Data Memo. | 2.50 |
| 2/5/2018 | James Alexander Cantlon | Associate | 0418F0069: Risk Assurance - Test of Controls - ITGC-wide considerations - Network SOD Testing. | 2.50 |
| 2/5/2018 | Paige Russell | Associate | 0418F0070: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - Net-12. | 2.10 |
| 2/5/2018 | Paige Russell | Associate | 0418F0071: Controls Testing - Entity-Level Controls - Test of Controls - Entity-level controls - Test entity-level controls. | 1.60 |
| 2/5/2018 | Paige Russell | Associate | 0418F0072: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets April-June). | 2.90 |
| 2/5/2018 | Paige Russell | Associate | 0418F0073: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 1.10 |
| 2/5/2018 | Ryley Carlson Johnson | Associate | 0418F0074: Completion and reporting - Completion Activities - CES - Completion. | 2.30 |
| 2/5/2018 | Ryley Carlson Johnson | Associate | 0418F0075: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 1.60 |
| 2/5/2018 | Ryley Carlson Johnson | Associate | 0418F0076: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current assets (19700) - Network. | 2.30 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0077: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 0.40 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0078: Completion and reporting - Completion Activities - Prepare Aura file for archive. | 0.60 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0079: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 0.60 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0080: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.70 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0081: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Consider classification of cash equivalents and cash overdrafts. | 1.10 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0082: Information Technology General Controls - Core Assurance - ITGCs - Miscellaneous - RA Follow-up. | 1.60 |
| 2/6/2018 | Blake Beasley | Manager | 0418F0083: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 1.50 |
| 2/6/2018 | Blake Beasley | Manager | 0418F0084: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-13 (Monthly Markets Revenue and Expense flux). | 2.20 |
| 2/6/2018 | Blake Beasley | Manager | 0418F0085: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Test bank reconciliations. | 0.60 |
| 2/6/2018 | Blake Beasley | Manager | 0418F0086: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). | 0.60 |
| 2/6/2018 | Blake Beasley | Manager | 0418F0087: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.20 |
| 2/6/2018 | Caleb Henry Sansom | Associate | 0418F0088: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-13 (Monthly Markets Revenue and Expense flux). | 2.10 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|----------------------------|------------------|---|-------|
| 2/6/2018 | Caleb Henry Sansom | Associate | 0418F0089: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 1.50 |
| 2/6/2018 | Caleb Henry Sansom | Associate | 0418F0090: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Confirm notes payable and long-term debt. | 2.50 |
| 2/6/2018 | Caleb Henry Sansom | Associate | 0418F0091: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.80 |
| 2/6/2018 | James Alexander Cantlon | Associate | 0418F0092: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - NET-12 Billing by Distribution Key Report Testing. | 2.40 |
| 2/6/2018 | James Alexander Cantlon | Associate | 0418F0093: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Evaluate control testing of others, including internal audit - IT Dependencies. | 2.60 |
| 2/6/2018 | James Alexander Cantlon | Associate | 0418F0094: Risk Assurance - Test of Controls - ITGC-wide considerations - Direct Access to Data Memo. | 3.10 |
| 2/6/2018 | James Alexander Cantlon | Associate | 0418F0095: Risk Assurance - Test of Controls - ITGC-wide considerations - Network SOD Testing. | 1.90 |
| 2/6/2018 | Ocupan Arebie | Paraprofessional | 0418F0096: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Submit draft of financial statements to National SEC Services (Comment Letter). | 0.80 |
| 2/6/2018 | Paige Russell | Associate | 0418F0097: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued national commissions (Acct 21450). | 1.60 |
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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/6/2018 | Paige Russell | Associate | 0418F0098: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued revenue share (Acct 22106 and 22107) - Network. | 2.70 |
| 2/6/2018 | Paige Russell | Associate | 0418F0099: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 0.80 |
| 2/6/2018 | Paige Russell | Associate | 0418F0100: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Expenses Non-Reversing (Acct 22050) - Network. | 2.10 |
| 2/6/2018 | Paige Russell | Associate | 0418F0101: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Accrued Liabilities Testing Strategy. | 1.90 |
| 2/6/2018 | Patricia Joy Javier | Paraprofessional | 0418F0102: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Submit draft of financial statements to National SEC Services (Comment Letter). | 0.50 |
| 2/6/2018 | Ryley Carlson Johnson | Associate | 0418F0103: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - Balance Sheet (v1). | 3.30 |
| 2/6/2018 | Ryley Carlson Johnson | Associate | 0418F0104: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Lead Schedule. | 2.30 |
| 2/6/2018 | Ryley Carlson Johnson | Associate | 0418F0105: Substantive Audit Procedures - Other - Test of Details - Corporate G&A Expenses - Lead Schedule. | 2.40 |
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0106: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate work of others, including internal audit - Controls testing. | 0.40 |
| | | | | |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0107: Engagement Management - Project Management - Miscellaneous - Updating Tracker/Huddle Board. | 3.30 |
| 2/7/2018 | Blake Beasley | Manager | 0418F0108: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Invoice Detail with Corporate Revenue Types Report - Stratus - CA. | 0.80 |
| 2/7/2018 | Blake Beasley | Manager | 0418F0109: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Test bank reconciliations. | 1.50 |
| 2/7/2018 | Blake Beasley | Manager | 0418F0110: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Evaluate accounting policy and document testing strategy - Revenue. | 1.20 |
| 2/7/2018 | Blake Beasley | Manager | 0418F0111: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | 1.40 |
| 2/7/2018 | Blake Beasley | Manager | 0418F0112: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 0.30 |
| 2/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0113: Substantive Audit Procedures - Revenue - Substantive Analytics - Broadcast revenue - Substantive analytics - Agency commissions expense. | 2.70 |
| 2/7/2018 | Caleb Henry Sansom | Associate | 0418F0114: Controls Testing - Revenue & Receivables - Test of Controls - Trade Revenue - NET-4. | 2.00 |
| 2/7/2018 | Caleb Henry Sansom | Associate | 0418F0115: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.50 |
| 2/7/2018 | Caleb Henry Sansom | Associate | 0418F0116: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 3.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-------------------------|------------------|--|-------|
| 2/7/2018 | Caleb Henry Sansom | Associate | 0418F0117: Engagement Management - Project Management - Miscellaneous - Updating Tracker/Huddle Board. | 1.50 |
| 2/7/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0118: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 2.00 |
| 2/7/2018 | Paige Russell | Associate | 0418F0119: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 0.70 |
| 2/7/2018 | Paige Russell | Associate | 0418F0120: Controls testing - Property. Plant & Equipment - Test of Controls - Property and equipment, net - LRMC-2. | 0.70 |
| 2/7/2018 | Paige Russell | Associate | 0418F0121: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 2.10 |
| 2/7/2018 | Paige Russell | Associate | 0418F0122: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test forfeiture assumption and forfeitures. | 1.30 |
| 2/7/2018 | Paige Russell | Associate | 0418F0123: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Cumulus Markets - Controls scoping approach. | 1.20 |
| 2/7/2018 | Paige Russell | Associate | 0418F0124: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 3.20 |
| 2/7/2018 | Ryley Carlson Johnson | Associate | 0418F0125: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Other (Markets). | 1.70 |
| 2/7/2018 | Ryley Carlson Johnson | Associate | 0418F0126: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test sales/accounts receivable cutoff - \$0 Spot(Markets). | 2.60 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/7/2018 | Ryley Carlson Johnson | Associate | 0418F0127: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 2.40 |
| 2/7/2018 | Ryley Carlson Johnson | Associate | 0418F0128: Engagement Management - Project Management - Miscellaneous - Huddle Board Meetings. | 1.30 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0129: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Lead Schedule. | 0.10 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0130: Substantive Audit Procedures - Other non-operating Income / Expense - Test of Details - Other non-operating income/expense, net - Lead Schedule. | 0.10 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0131: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Lead Schedule. | 0.10 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0132: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Lead schedule. | 0.10 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0133: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 0.40 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0134: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.40 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0135: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Roll forward - Goodwill. | 0.40 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0136: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 0.70 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0137: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 2.80 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0138: Completion and reporting - Completion Activities - Miscellaneous - Legal Letter. | 3.30 |
| 2/8/2018 | Amanda F Adams | Manager | 0418F0139: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 0.50 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0140: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-13 (Monthly Markets Revenue and Expense flux). | 1.60 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0141: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Lead Schedule. | 0.50 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0142: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Lead Schedule. | 0.60 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0143: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Lead Schedule. | 0.60 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0144: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - LMA Fees - Lead Schedule. | 1.00 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0145: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Lead Schedule. | 1.00 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0146: Substantive Audit Procedures - Capital & Equity - Test of Details - Share capital and other equity accounts - Lead Schedule. | 0.60 |
| 2/8/2018 | Blake Beasley | Manager | 0418F0147: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Lead Schedule. | 0.60 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|----------------------------|-----------|---|-------|
| 2/8/2018 | Blake Beasley | Manager | 0418F0148: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.60 |
| 2/8/2018 | Caleb Henry Sansom | Associate | 0418F0149: Controls testing - Property. Plant & Equipment - Test of Controls - Property and equipment, net - LRMC-2. | 1.00 |
| 2/8/2018 | Caleb Henry Sansom | Associate | 0418F0150: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network October - December). | 3.20 |
| 2/8/2018 | Caleb Henry Sansom | Associate | 0418F0151: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 1.80 |
| 2/8/2018 | Caleb Henry Sansom | Associate | 0418F0152: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 2.00 |
| 2/8/2018 | James Alexander Cantlon | Associate | 0418F0153: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - MECC-9 Unbilled Revenue Report. | 2.00 |
| 2/8/2018 | Paige Russell | Associate | 0418F0154: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 4.30 |
| 2/8/2018 | Paige Russell | Associate | 0418F0155: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate work of others, including internal audit - Controls testing. | 1.30 |
| 2/8/2018 | Paige Russell | Associate | 0418F0156: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 1.80 |
| 2/8/2018 | Ryley Carlson Johnson | Associate | 0418F0157: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 4.20 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 2/8/2018 | Ryley Carlson Johnson | Associate | 0418F0158: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - NTR (Markets). | 2.60 |
| 2/8/2018 | Ryley Carlson Johnson | Associate | 0418F0159: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current assets (19700) - Network. | 0.40 |
| 2/8/2018 | Ryley Carlson Johnson | Associate | 0418F0160: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 1.40 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0161: Substantive Audit Procedures - Revenue - Substantive Analytics - Broadcast revenue - Substantive analytics - Agency commissions expense. | 0.40 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0162: Controls Testing - Intangible Assets & Goodwill - Test of Controls - Going concern - INTC-3a_Goodwill. | 0.50 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0163: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-11 (Quarterly Consolidated Revenue Flux). | 0.50 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0164: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Identify reporting units and assign assets and liabilities to reporting unit. | 0.90 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0165: Engagement Management - Project Management - Miscellaneous - Updating Tracker/Huddle Board. | 1.10 |
| 2/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0166: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Identify and test restrictions over cash and cash equivalents. | 1.70 |
| 2/9/2018 | Caleb Henry Sansom | Associate | 0418F0167: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 2.40 |

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Exhibit C

| For the Period February | 1, 2018 | through March 31, 2018 |
|-------------------------|---------|------------------------|
|-------------------------|---------|------------------------|

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/9/2018 | Caleb Henry Sansom | Associate | 0418F0168: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current assets (19700) - Network. | 2.00 |
| 2/9/2018 | Caleb Henry Sansom | Associate | 0418F0169: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 1.00 |
| 2/9/2018 | Courtney M Braxton | Senior Associate | 0418F0170: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Final tax clearance. | 0.50 |
| 2/9/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0171: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 3.00 |
| 2/9/2018 | Paige Russell | Associate | 0418F0172: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets July - September). | 3.30 |
| 2/9/2018 | Paige Russell | Associate | 0418F0173: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 2.30 |
| 2/9/2018 | Ryley Carlson Johnson | Associate | 0418F0174: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 3.70 |
| 2/9/2018 | Ryley Carlson Johnson | Associate | 0418F0175: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 2/10/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0176: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 1.60 |
| 2/10/2018 | Blake Beasley | Manager | 0418F0177: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 2.70 |
| 2/10/2018 | Paige Russell | Associate | 0418F0178: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 0.70 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/10/2018 | Paige Russell | Associate | 0418F0179: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Cumulus Markets - Controls scoping approach. | 3.50 |
| 2/11/2018 | Blake Beasley | Manager | 0418F0180: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 1.20 |
| 2/11/2018 | Blake Beasley | Manager | 0418F0181: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-13 (Monthly Markets Revenue and Expense flux). | 1.50 |
| 2/11/2018 | Caleb Henry Sansom | Associate | 0418F0182: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - NET-13 (Monthly Network Expense Flux). | 0.80 |
| 2/11/2018 | Caleb Henry Sansom | Associate | 0418F0183: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-7 (Monthly Consolidated Balance Sheet and Expense Flux - BPR). | 1.40 |
| 2/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0184: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Identify and test restrictions over cash and cash equivalents. | 0.60 |
| 2/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0185: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 1.00 |
| 2/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0186: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test disposals - Property, plant & equipment. | 1.80 |
| 2/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0187: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 3.10 |
| 2/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0188: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test the entity's gross versus net revenue assessment. | 4.10 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|--------------------|-----------|--|-------|
| 2/12/2018 | Blake Beasley | Manager | 0418F0189: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 0.90 |
| 2/12/2018 | Blake Beasley | Manager | 0418F0190: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 1.90 |
| 2/12/2018 | Blake Beasley | Manager | 0418F0191: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - ARC-4. | 1.20 |
| 2/12/2018 | Blake Beasley | Manager | 0418F0192: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Test bank reconciliations. | 1.60 |
| 2/12/2018 | Blake Beasley | Manager | 0418F0193: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | 2.10 |
| 2/12/2018 | Caleb Henry Sansom | Associate | 0418F0194: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-13 (Monthly Markets Revenue and Expense flux). | 2.00 |
| 2/12/2018 | Caleb Henry Sansom | Associate | 0418F0195: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-1. | 2.00 |
| 2/12/2018 | Caleb Henry Sansom | Associate | 0418F0196: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 2.30 |
| 2/12/2018 | Caleb Henry Sansom | Associate | 0418F0197: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Network). | 1.90 |
| | | | | |

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Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date

| For the P | erioa Februar | y 1, 2018 through March 31, 2018 |
|-----------|---------------|----------------------------------|
| | | |
| T | | TD 1/1 |

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|---|-------|
| 2/12/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0198: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |
| 2/12/2018 | Nicholas A Kray | Director | 0418F0199: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Review consistency of audited financial statements (ISA 720 (Revised)). | 1.00 |
| 2/12/2018 | Paige Russell | Associate | 0418F0200: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test forfeiture assumption and forfeitures. | 2.10 |
| 2/12/2018 | Paige Russell | Associate | 0418F0201: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test award modifications. | 1.20 |
| 2/12/2018 | Paige Russell | Associate | 0418F0202: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test share-based exercises. | 0.90 |
| 2/12/2018 | Paige Russell | Associate | 0418F0203: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Detailed analysis - Share-based compensation. | 1.10 |
| 2/12/2018 | Paige Russell | Associate | 0418F0204: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets July - September). | 1.10 |
| 2/12/2018 | Paige Russell | Associate | 0418F0205: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 2.60 |
| 2/12/2018 | Ryley Carlson Johnson | Associate | 0418F0206: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 1.60 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/12/2018 | Ryley Carlson Johnson | Associate | 0418F0207: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Trade Expense - Test Trade Expense (Markets). | 3.10 |
| 2/12/2018 | Ryley Carlson Johnson | Associate | 0418F0208: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.60 |
| 2/12/2018 | Ryley Carlson Johnson | Associate | 0418F0209: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 1.70 |
| 2/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0210: Substantive Audit Procedures - Custom FSLI #1 - Test of Details - Going concern - *Going Concern - extended procedures. | 6.00 |
| 2/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0211: Continue: Substantive Audit Procedures - Custom FSLI #1 - Test of Details - Going concern - *Going Concern - extended procedures. | 2.00 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0212: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 0.30 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0213: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Test credit memos issued after period end (Markets). | 0.30 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0214: Information Technology General Controls - Core Assurance - ITGCs - Miscellaneous - RA Follow-up. | 0.30 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0215: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Evaluate accounting policy - Other assets. | 0.40 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0216: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 0.50 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0217: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.50 |

CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0218: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Verify information for disclosure - Property, plant and equipment. | 0.50 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0219: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - Use of the work of an expert employed or engaged by management - Noble. | 0.90 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0220: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.00 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0221: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 1.20 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0222: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.60 |
| 2/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0223: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 2.00 |
| 2/13/2018 | Blake Beasley | Manager | 0418F0224: Completion and reporting - Completion Activities - Consider possibility of fraud, illegal acts and non-compliance with laws and regulations. | 1.80 |
| 2/13/2018 | Blake Beasley | Manager | 0418F0225: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - ARC-4. | 0.80 |
| 2/13/2018 | Blake Beasley | Manager | 0418F0226: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). | 1.20 |
| 2/13/2018 | Caleb Henry Sansom | Associate | 0418F0227: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-11. | 2.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|--|-------|
| 2/13/2018 | Caleb Henry Sansom | Associate | 0418F0228: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 1.20 |
| 2/13/2018 | Caleb Henry Sansom | Associate | 0418F0229: Substantive Audit Procedures - Capital & Equity - Test of Details - Share capital and other equity accounts - Confirm or perform other procedures to verify share information. | 2.30 |
| 2/13/2018 | Caleb Henry Sansom | Associate | 0418F0230: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 1.20 |
| 2/13/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0231: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |
| 2/13/2018 | Paige Russell | Associate | 0418F0232: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 2.40 |
| 2/13/2018 | Paige Russell | Associate | 0418F0233: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test forfeiture assumption and forfeitures. | 2.70 |
| 2/13/2018 | Paige Russell | Associate | 0418F0234: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 5.30 |
| 2/13/2018 | Patricia Joy Javier | Paraprofessional | 0418F0235: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Submit draft of financial statements to National SEC Services (Comment Letter). | 0.50 |
| 2/13/2018 | Ryley Carlson Johnson | Associate | 0418F0236: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-5. | 2.30 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/13/2018 | Ryley Carlson Johnson | Associate | 0418F0237: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-11. | 2.30 |
| 2/13/2018 | Ryley Carlson Johnson | Associate | 0418F0238: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 0.20 |
| 2/13/2018 | Ryley Carlson Johnson | Associate | 0418F0239: Controls Testing - Intangible Assets & Goodwill - Test of Controls - Going concern - INTC-3a_Goodwill. | 3.20 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0240: Engagement Management - L2 Optional (LT - F&D) - Miscellaneous - F&D Status Meetings. | 0.70 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0241: Engagement Management - Project Management - Miscellaneous - Huddle Board Meetings. | 1.00 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0242: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Station Comp (Acct 22111) - Network. | 1.10 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0243: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 1.20 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0244: Engagement Management - Project Management - Miscellaneous - Updating Tracker/Huddle Board. | 1.30 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0245: Controls Testing - Intangible Assets & Goodwill - Test of Controls - Going concern - INTC-3a_Goodwill. | 1.50 |
| 2/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0246: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 1.50 |
| 2/14/2018 | Blake Beasley | Manager | 0418F0247: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - ARC-4. | 0.50 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|--|-------|
| 2/14/2018 | Blake Beasley | Manager | 0418F0248: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Test bank reconciliations. | 1.70 |
| 2/14/2018 | Blake Beasley | Manager | 0418F0249: Controls Testing - Payroll - Test of Controls - Salaries/payroll expense - PAYC-5. | 1.80 |
| 2/14/2018 | Blake Beasley | Manager | 0418F0250: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 0.80 |
| 2/14/2018 | Blake Beasley | Manager | 0418F0251: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test repayments of notes payable and long-term debt. | 1.00 |
| 2/14/2018 | Blake Beasley | Manager | 0418F0252: Completion and reporting - Completion Activities - Miscellaneous - Legal Letter. | 0.40 |
| 2/14/2018 | Caleb Henry Sansom | Associate | 0418F0253: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 1.50 |
| 2/14/2018 | Caleb Henry Sansom | Associate | 0418F0254: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 2.70 |
| 2/14/2018 | Caleb Henry Sansom | Associate | 0418F0255: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 0.80 |
| 2/14/2018 | Caleb Henry Sansom | Associate | 0418F0256: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 1.50 |
| 2/14/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0257: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------------|------------------|--|-------|
| 2/14/2018 | James Alexander Cantlon | Associate | 0418F0258: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - NET-12 Billing by Distribution Key Report Testing. | 3.00 |
| 2/14/2018 | Janet A Rubin | Senior Associate | 0418F0259: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 2.30 |
| 2/14/2018 | Nicholas A Kray | Director | 0418F0260: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Review supplementary information. | 1.00 |
| 2/14/2018 | Paige Russell | Associate | 0418F0261: Controls Testing - Purchasing & Payables - Controls Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 2.10 |
| 2/14/2018 | Paige Russell | Associate | 0418F0262: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 1.10 |
| 2/14/2018 | Paige Russell | Associate | 0418F0263: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 1.40 |
| 2/14/2018 | Paige Russell | Associate | 0418F0264: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Bonus (Acct 21500) - Markets and Network. | 1.20 |
| 2/14/2018 | Paige Russell | Associate | 0418F0265: Engagement Management - Project Management - Miscellaneous - Huddle Board Meetings. | 3.70 |
| 2/14/2018 | Ryley Carlson Johnson | Associate | 0418F0266: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 3.30 |
| 2/14/2018 | Ryley Carlson Johnson | Associate | 0418F0267: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.90 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/14/2018 | Ryley Carlson Johnson | Associate | 0418F0268: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 2.80 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0269: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 0.50 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0270: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Lead Schedule. | 0.60 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0271: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 0.80 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0272: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts lookback analysis (Markets and Network). | 0.90 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0273: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.10 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0274: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 1.20 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0275: Completion and reporting - Completion Activities - Miscellaneous - Legal Letter. | 3.50 |
| 2/15/2018 | Angelyn Rose Bautista | Paraprofessional | 0418F0276: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 6.00 |
| 2/15/2018 | Blake Beasley | Manager | 0418F0277: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Markets. | 1.20 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|--|-------|
| 2/15/2018 | Blake Beasley | Manager | 0418F0278: Controls Testing - Other - Test of Controls - Going concern - ELC-27. | 0.90 |
| 2/15/2018 | Blake Beasley | Manager | 0418F0279: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - Test bank reconciliations. | 0.70 |
| 2/15/2018 | Blake Beasley | Manager | 0418F0280: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test repayments of notes payable and long-term debt. | 2.70 |
| 2/15/2018 | Blake Beasley | Manager | 0418F0281: Engagement Management - L2 Optional (LT - Tax) - Miscellaneous - Core & Tax Meetings. | 0.50 |
| 2/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0282: Controls Testing - Intangible Assets & Goodwill - Test of Controls - Going concern - INTC-3a_Goodwill. | 6.00 |
| 2/15/2018 | Caleb Henry Sansom | Associate | 0418F0283: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q3. | 3.00 |
| 2/15/2018 | Caleb Henry Sansom | Associate | 0418F0284: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - ARC-4. | 1.00 |
| 2/15/2018 | Caleb Henry Sansom | Associate | 0418F0285: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.00 |
| 2/15/2018 | Caleb Henry Sansom | Associate | 0418F0286: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 2.00 |
| 2/15/2018 | Caleb Henry Sansom | Associate | 0418F0287: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 2.00 |
| 2/15/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0288: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/15/2018 | Paige Russell | Associate | 0418F0289: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 3.20 |
| 2/15/2018 | Paige Russell | Associate | 0418F0290: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 2.70 |
| 2/15/2018 | Paige Russell | Associate | 0418F0291: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 3.20 |
| 2/15/2018 | Renzcristine Pablo | Paraprofessional | 0418F0292: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 3.80 |
| 2/15/2018 | Ryley Carlson Johnson | Associate | 0418F0293: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - Balance Sheet (v1). | 3.20 |
| 2/15/2018 | Ryley Carlson Johnson | Associate | 0418F0294: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - P&L (v1). | 2.60 |
| 2/15/2018 | Ryley Carlson Johnson | Associate | 0418F0295: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test sales/accounts receivable cutoff - Listening Procedure. | 2.20 |
| 2/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0296: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 0.90 |
| 2/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0297: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 1.50 |
| 2/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0298: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 3.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------|------------------|--|-------|
| 2/16/2018 | Angelyn Rose Bautista | Paraprofessional | 0418F0299: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 4.00 |
| 2/16/2018 | Blake Beasley | Manager | 0418F0300: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - Balance Sheet (v1). | 1.60 |
| 2/16/2018 | Blake Beasley | Manager | 0418F0301: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - ARC-4. | 1.40 |
| 2/16/2018 | Blake Beasley | Manager | 0418F0302: Controls Testing - Other - Test of Controls - Going concern - ELC-27. | 1.80 |
| 2/16/2018 | Caleb Henry Sansom | Associate | 0418F0303: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Network). | 3.00 |
| 2/16/2018 | Caleb Henry Sansom | Associate | 0418F0304: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 2.20 |
| 2/16/2018 | Marleth Tayao | Senior Associate | 0418F0305: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 1.00 |
| 2/16/2018 | MC Santiago | Paraprofessional | 0418F0306: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 1.50 |
| 2/16/2018 | Paige Russell | Associate | 0418F0307: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 2/16/2018 | Paige Russell | Associate | 0418F0308: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 0.70 |

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| Paige Russell | Associate | 0418F0309: Controls Testing - Purchasing & Payables - Controls | 2.20 |
|----------------------|---|---|---|
| | | Testing - Accrued Expenses - Station compensation - NET-5/NET-19. | 3.20 |
| Paige Russell | Associate | 0418F0310: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test share-based exercises. | 1.30 |
| Paige Russell | Associate | 0418F0311: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Lead Schedule. | 1.60 |
| Paige Russell | Associate | 0418F0312: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Evaluate accounting policy - Share-based compensation expense. | 1.10 |
| Paige Russell | Associate | 0418F0313: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Verify information for disclosure - Share-based compensation expense. | 0.90 |
| Renzcristine Pablo | Paraprofessional | 0418F0314: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 5.50 |
| Blake Beasley | Manager | 0418F0315: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 1.60 |
| Blake Beasley | Manager | 0418F0316: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test the entity's gross versus net revenue assessment. | 0.70 |
| Brandon Lamar Geddis | Senior Manager | 0418F0317: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - REVC-6. | 1.00 |
| Caleb Henry Sansom | Associate | 0418F0318: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network July - September). | 3.20 |
| | Paige Russell Paige Russell Paige Russell Renzcristine Pablo Blake Beasley Blake Beasley Brandon Lamar Geddis | Paige Russell Associate Paige Russell Associate Paige Russell Associate Paige Russell Paraprofessional Renzcristine Pablo Paraprofessional Blake Beasley Manager Blake Beasley Senior Manager | Test of Details - Stock-based compensation expense - Test share-based exercises. Paige Russell Associate 0418F0311: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Lead Schedule. Paige Russell Associate 0418F0312: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Evaluate accounting policy - Share-based compensation expense - Evaluate accounting policy - Share-based compensation expense - Verify information for disclosure - Stock-based compensation expense - Verify information for disclosure - Share-based compensation expense - Verify information for disclosure - Share-based compensation expense - Verify information for disclosure - Share-based compensation expense - Verify information for disclosure - Share-based compensation expense - Verify information for disclosure - Share-based compensation expense - Verify information for disclosure - Share-based compensation expense - Trade Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). Blake Beasley Manager 0418F0315: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. Blake Beasley Manager 0418F0316: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test the entity's gross versus net revenue assessment. Brandon Lamar Geddis Senior Manager 0418F0317: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - REVC-6. Caleb Henry Sansom Associate 0418F0318: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast |

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| Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 MC Santiago Paraprofessional O418F0320: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue (Markets). 2/17/2018 Paige Russell Associate O418F0321: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. 2/17/2018 Renzcristine Pablo Paraprofessional O418F0322: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Renzcristine Pablo Paraprofessional O418F0323: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate O418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). | Date | Name | Position | Description | Hours |
|--|-----------|--------------------|------------------|--|-------|
| Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Paige Russell Associate 0418F0321: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. 2/17/2018 Renzcristine Pablo Paraprofessional 0418F0322: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Renzcristine Pablo Paraprofessional 0418F0323: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional 0418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional 0418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate 0418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). | 2/17/2018 | Marleth Tayao | Senior Associate | Trade Revenue - Test revenue transactions from the rendering of services - | 1.20 |
| of Internal Audit - Controls Testing Strategy. 2/17/2018 Renzcristine Pablo Paraprofessional O418F0322: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Renzcristine Pablo Paraprofessional O418F0323: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate O418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate O418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | MC Santiago | Paraprofessional | Trade Revenue - Test revenue transactions from the rendering of services - | 1.30 |
| Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Renzcristine Pablo Paraprofessional O418F0323: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate O418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate O418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | Paige Russell | Associate | <u> </u> | 5.40 |
| Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0324: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate O418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate O418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | Renzcristine Pablo | Paraprofessional | Trade Revenue - Test revenue transactions from the rendering of services - | 6.00 |
| Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/17/2018 Shayna Shane Rojas Paraprofessional O418F0325: Continue: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate O418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate O418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | Renzcristine Pablo | Paraprofessional | Details - Trade Revenue - Test revenue transactions from the rendering of | 2.60 |
| Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). 2/18/2018 Caleb Henry Sansom Associate 0418F0326: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate 0418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | Shayna Shane Rojas | Paraprofessional | Trade Revenue - Test revenue transactions from the rendering of services - | 6.00 |
| Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). 2/18/2018 Paige Russell Associate 0418F0327: Controls Testing - Other - Test of Details - Use of the Work 3. | 2/17/2018 | Shayna Shane Rojas | Paraprofessional | Details - Trade Revenue - Test revenue transactions from the rendering of | 3.60 |
| | 2/18/2018 | Caleb Henry Sansom | Associate | Broadcast revenue - Test advertising revenue transactions - Broadcast | 4.10 |
| | 2/18/2018 | Paige Russell | Associate | <u> </u> | 3.40 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0328: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued commissions (Acct 21400) - Markets. | 0.50 |
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0329: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test other current receivables - Corporate and Markets. | 0.50 |
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0330: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Roll forward - Property, plant and equipment. | 0.80 |
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0331: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 2.80 |
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0332: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 4.40 |
| 2/19/2018 | Blake Beasley | Manager | 0418F0333: Controls Testing - Revenue - Test of Controls - Broadcast revenue - Net-18. | 0.80 |
| 2/19/2018 | Blake Beasley | Manager | 0418F0334: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 1.50 |
| 2/19/2018 | Blake Beasley | Manager | 0418F0335: Controls Testing - Entity-Level Controls - Test of Controls - Entity-level controls - Test entity-level controls. | 0.90 |
| 2/19/2018 | Blake Beasley | Manager | 0418F0336: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 2.10 |
| 2/19/2018 | Blake Beasley | Manager | 0418F0337: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 1.10 |
| | | | | |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|--|-------|
| 2/19/2018 | Caleb Henry Sansom | Associate | 0418F0338: Controls Testing - Revenue & Receivables - Test of Controls - Trade Revenue - NET-4. | 2.00 |
| 2/19/2018 | Caleb Henry Sansom | Associate | 0418F0339: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Network). | 1.00 |
| 2/19/2018 | Caleb Henry Sansom | Associate | 0418F0340: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 2.70 |
| 2/19/2018 | Caleb Henry Sansom | Associate | 0418F0341: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Test credit memos issued after period end (Network). | 2.40 |
| 2/19/2018 | Caleb Henry Sansom | Associate | 0418F0342: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses - Corporate and Markets. | 1.30 |
| 2/19/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0343: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 0.40 |
| 2/19/2018 | Paige Russell | Associate | 0418F0344: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 2.30 |
| 2/19/2018 | Paige Russell | Associate | 0418F0345: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test awards valued using Black-Scholes model. | 4.20 |
| 2/19/2018 | Paige Russell | Associate | 0418F0346: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Detailed analysis - Share-based compensation. | 2.60 |
| | | | | |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/19/2018 | Ryley Carlson Johnson | Associate | 0418F0347: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 2.90 |
| 2/19/2018 | Ryley Carlson Johnson | Associate | 0418F0348: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Lead schedule. | 3.80 |
| 2/19/2018 | Ryley Carlson Johnson | Associate | 0418F0349: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 1.30 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0350: Engagement Management - Project Management - Miscellaneous - Updating Tracker/Huddle Board. | 0.70 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0351: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 1.30 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0352: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 1.30 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0353: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 1.40 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0354: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 1.70 |
| 2/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0355: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 3.40 |
| 2/20/2018 | Blake Beasley | Manager | 0418F0356: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 1.50 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------|----------------|--|-------|
| 2/20/2018 | Blake Beasley | Manager | 0418F0357: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.50 |
| 2/20/2018 | Blake Beasley | Manager | 0418F0358: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 1.10 |
| 2/20/2018 | Blake Beasley | Manager | 0418F0359: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 0.90 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0360: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 4.00 |
| 2/20/2018 | Caleb Henry Sansom | Associate | 0418F0361: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Other (Network). | 3.50 |
| 2/20/2018 | Caleb Henry Sansom | Associate | 0418F0362: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Network). | 1.20 |
| 2/20/2018 | Caleb Henry Sansom | Associate | 0418F0363: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 2.20 |
| 2/20/2018 | Caleb Henry Sansom | Associate | 0418F0364: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test sales/accounts receivable cutoff - \$0 Spot(Markets). | 1.70 |
| 2/20/2018 | Corey Lane Lockridge | Associate | 0418F0365: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.90 |
| | | | | |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-------------------------|------------------|--|-------|
| 2/20/2018 | Dhrubojit Bhattacharjee | Paraprofessional | 0418F0366: Substantive Audit Procedures - Cash and Cash Equivalents - Test of Details - Cash and cash equivalents - *Confirm bank accounts and special arrangements. | 1.00 |
| 2/20/2018 | Dustin Lee | Associate | 0418F0367: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 6.00 |
| 2/20/2018 | Dustin Lee | Associate | 0418F0368: Continue: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 1.50 |
| 2/20/2018 | Janet A Rubin | Senior Associate | 0418F0369: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 1.50 |
| 2/20/2018 | Marleth Tayao | Senior Associate | 0418F0370: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 1.00 |
| 2/20/2018 | MC Santiago | Paraprofessional | 0418F0371: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 1.70 |
| 2/20/2018 | Paige Russell | Associate | 0418F0372: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 2/20/2018 | Paige Russell | Associate | 0418F0373: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Test awards valued using Black-Scholes model. | 1.30 |
| 2/20/2018 | Paige Russell | Associate | 0418F0374: Substantive Audit Procedures - Stock-based Compensation - Test of Details - Stock-based compensation expense - Detailed analysis - Share-based compensation. | 4.50 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------|------------------|---|-------|
| 2/20/2018 | Paige Russell | Associate | 0418F0375: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Markets. | 3.70 |
| 2/20/2018 | Patricia Joy Javier | Paraprofessional | 0418F0376: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Submit draft of financial statements to National SEC Services (Comment Letter). | 0.50 |
| 2/20/2018 | Renzcristine Pablo | Paraprofessional | 0418F0377: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade revenue (Markets). | 4.40 |
| 2/20/2018 | Ryley Carlson Johnson | Associate | 0418F0378: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 1.40 |
| 2/20/2018 | Ryley Carlson Johnson | Associate | 0418F0379: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current receivables - Markets & Corporate. | 1.20 |
| 2/20/2018 | Ryley Carlson Johnson | Associate | 0418F0380: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Confirm notes payable and long-term debt. | 0.90 |
| 2/20/2018 | Ryley Carlson Johnson | Associate | 0418F0381: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test accounts receivable reconciliation (Markets & Network). | 3.60 |
| 2/20/2018 | Ryley Carlson Johnson | Associate | 0418F0382: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 0.90 |
| 2/20/2018 | Shayna Shane Rojas | Paraprofessional | 0418F0383: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 1.80 |
| | | | | |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0384: Completion and reporting - Completion Activities - Verify accuracy of dates in the EMW. | 0.30 |
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0385: Controls Testing - Other - Test of Controls - Going concern - ELC-27 Update. | 0.70 |
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0386: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 0.70 |
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0387: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - Use of the work of a specialist in a field other than accounting or auditing - PwC TS. | 4.50 |
| 2/21/2018 | Amanda F Adams | Manager | 0418F0388: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.30 |
| 2/21/2018 | Blake Beasley | Manager | 0418F0389: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 1.80 |
| 2/21/2018 | Blake Beasley | Manager | 0418F0390: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Roll forward - Property, plant and equipment. | 0.60 |
| 2/21/2018 | Blake Beasley | Manager | 0418F0391: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Confirm notes payable and long-term debt. | 1.80 |
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0392: Substantive Audit Procedures - Custom FSLI #1 - Test of Details - Going concern - *Going Concern - extended procedures. | 2.60 |
| 2/21/2018 | Caleb Henry Sansom | Associate | 0418F0393: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - Invoice Detail with Corporate Revenue Types Report - Stratus - CA. | 3.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------|------------------|--|-------|
| 2/21/2018 | Caleb Henry Sansom | Associate | 0418F0394: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.50 |
| 2/21/2018 | Caleb Henry Sansom | Associate | 0418F0395: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Network). | 2.00 |
| 2/21/2018 | Caleb Henry Sansom | Associate | 0418F0396: Engagement Management - Project Management - Miscellaneous - Updating Connect. | 2.00 |
| 2/21/2018 | Caleb Henry Sansom | Associate | 0418F0397: Engagement Management - Project Management - Miscellaneous - Huddle Board Meetings. | 1.00 |
| 2/21/2018 | Corey Lane Lockridge | Associate | 0418F0398: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.20 |
| 2/21/2018 | Corey Lane Lockridge | Associate | 0418F0399: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 2.60 |
| 2/21/2018 | Dustin Lee | Associate | 0418F0400: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 4.00 |
| 2/21/2018 | Dustin Lee | Associate | 0418F0401: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 2.00 |
| 2/21/2018 | Janet A Rubin | Senior Associate | 0418F0402: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 3.00 |
| | | | | |

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| 2/21/2018 Ke | endall P Davern | Associate | 0418F0403: Substantive Audit Procedures - Tax - Income / Expense, DTA | 1.00 |
|---------------|---------------------------|------------------|---|------|
| | | | / DTL - Test of Details - Deferred Income Taxes - Test common book to tax differences - current state taxes. | |
| 2/21/2018 Par | nige Russell | Associate | 0418F0404: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 9.20 |
| 2/21/2018 Par | nige Russell | Associate | 0418F0405: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Accrued Liabilities Testing Strategy. | 2.10 |
| 2/21/2018 Pa | nige Russell | Associate | 0418F0406: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 2/21/2018 Ry | yley Carlson Johnson | Associate | 0418F0407: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 1.90 |
| 2/21/2018 Ry | yley Carlson Johnson | Associate | 0418F0408: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Trade Expense - Test Trade Expense (Markets). | 2.30 |
| 2/21/2018 Ry | yley Carlson Johnson | Associate | 0418F0409: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 2.40 |
| 2/21/2018 Ry | yley Carlson Johnson | Associate | 0418F0410: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll reconciliation. | 1.40 |
| | lexa Kendter alczynski | Senior Associate | 0418F0411: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accounts payable reconciliation. | 0.50 |
| | lexa Kendter alczynski | Senior Associate | 0418F0412: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 0.50 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0413: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.70 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0414: Substantive Audit Procedures - Goodwill (incl impairment eval) - Significant Matters - Goodwill - Goodwill & FCC Licenses - 12/31/2016. | 0.80 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0415: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Lead Schedule. | 1.10 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0416: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 2.10 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0417: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 2.40 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0418: Controls Testing - Other - Test of Controls - Going concern - ELC-27 Update. | 3.20 |
| 2/22/2018 | Blake Beasley | Manager | 0418F0419: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - NET-9. | 0.80 |
| 2/22/2018 | Blake Beasley | Manager | 0418F0420: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Step 0. | 2.40 |
| 2/22/2018 | Blake Beasley | Manager | 0418F0421: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.40 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0422: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Roll forward - Internal use software. | 2.40 |

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| Date | Name | Position | Description | Hours |
|-----------|----------------------|-----------|--|-------|
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0423: Controls Testing - Revenue & Receivables - Test of Controls - Trade Revenue - Net-6. | 1.10 |
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0424: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 1.80 |
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0425: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Lead Schedule. | 1.00 |
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0426: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 3.00 |
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0427: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 2.00 |
| 2/22/2018 | Caleb Henry Sansom | Associate | 0418F0428: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.50 |
| 2/22/2018 | Corey Lane Lockridge | Associate | 0418F0429: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.10 |
| 2/22/2018 | Corey Lane Lockridge | Associate | 0418F0430: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 2.20 |
| 2/22/2018 | Dustin Lee | Associate | 0418F0431: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 4.10 |
| 2/22/2018 | Dustin Lee | Associate | 0418F0432: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 3.70 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------|-----------|--|-------|
| 2/22/2018 | Melanny Rendon | Associate | 0418F0433: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test automated consolidation process (CAAT). | 1.00 |
| 2/22/2018 | Paige Russell | Associate | 0418F0434: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.30 |
| 2/22/2018 | Paige Russell | Associate | 0418F0435: Engagement Management - Project Management - Miscellaneous Internal Meetings (Not Huddle Board). | 1.60 |
| 2/22/2018 | Paige Russell | Associate | 0418F0436: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued commissions (Acct 21400) - Markets. | 2.30 |
| 2/22/2018 | Paige Russell | Associate | 0418F0437: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued national commissions (Acct 21450). | 2.60 |
| 2/22/2018 | Paige Russell | Associate | 0418F0438: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued revenue share (Acct 22106 and 22107) - Network. | 1.30 |
| 2/22/2018 | Paige Russell | Associate | 0418F0439: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 2.30 |
| 2/22/2018 | Paige Russell | Associate | 0418F0440: Engagement Management - L2 Optional (LT - F&D) - Miscellaneous - F&D Status Meetings. | 0.70 |
| 2/22/2018 | Ryley Carlson Johnson | Associate | 0418F0441: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation (Markets). | 3.50 |
| | | | | |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/22/2018 | Ryley Carlson Johnson | Associate | 0418F0442: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses - Corporate and Markets. | 0.60 |
| 2/22/2018 | Ryley Carlson Johnson | Associate | 0418F0443: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 3.90 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0444: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Accrued Liabilities Testing Strategy. | 0.50 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0445: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 0.60 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0446: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0447: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 0.80 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0448: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Evaluate accounting policy - Other intangible assets. | 0.90 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0449: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 1.00 |
| 2/23/2018 | Amanda F Adams | Manager | 0418F0450: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 0.30 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------|-----------|--|-------|
| 2/23/2018 | Caleb Henry Sansom | Associate | 0418F0451: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.70 |
| 2/23/2018 | Caleb Henry Sansom | Associate | 0418F0452: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts lookback analysis (Markets and Network). | 1.80 |
| 2/23/2018 | Corey Lane Lockridge | Associate | 0418F0453: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.40 |
| 2/23/2018 | Dustin Lee | Associate | 0418F0454: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 3.80 |
| 2/23/2018 | Kendall P Davern | Associate | 0418F0455: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test deferred tax balances - Lead Sheet. | 0.80 |
| 2/23/2018 | Melanny Rendon | Associate | 0418F0456: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 0.50 |
| 2/23/2018 | Paige Russell | Associate | 0418F0457: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 5.30 |
| 2/23/2018 | Ryley Carlson Johnson | Associate | 0418F0458: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accounts payable reconciliation. | 2.40 |
| 2/23/2018 | Ryley Carlson Johnson | Associate | 0418F0459: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 3.80 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 2/24/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0460: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.20 |
| 2/24/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0461: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 1.50 |
| 2/24/2018 | Blake Beasley | Manager | 0418F0462: Completion and reporting - Completion Activities - Client communications - completion. | 1.80 |
| 2/24/2018 | Blake Beasley | Manager | 0418F0463: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - NET-13 (Monthly Network Expense Flux). | 1.50 |
| 2/24/2018 | Blake Beasley | Manager | 0418F0464: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network January - March). | 1.10 |
| 2/24/2018 | Caleb Henry Sansom | Associate | 0418F0465: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 2.90 |
| 2/24/2018 | Marleth Tayao | Senior Associate | 0418F0466: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 0.20 |
| 2/24/2018 | Paige Russell | Associate | 0418F0467: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 6.30 |
| 2/24/2018 | Paige Russell | Associate | 0418F0468: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued commissions (Acct 21400) - Markets. | 2.10 |
| 2/25/2018 | Caleb Henry Sansom | Associate | 0418F0469: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network April - June). | 3.00 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/25/2018 | Paige Russell | Associate | 0418F0470: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 3.20 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0471: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 0.40 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0472: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 0.50 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0473: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 0.60 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0474: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.80 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0475: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 2.40 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0476: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 2.60 |
| 2/26/2018 | Blake Beasley | Manager | 0418F0477: Controls Testing - Accounts Receivable - Test of Controls - Accounts receivable - Net-12. | 1.30 |
| 2/26/2018 | Blake Beasley | Manager | 0418F0478: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - NET-13 (Monthly Network Expense Flux). | 1.10 |
| 2/26/2018 | Caleb Henry Sansom | Associate | 0418F0479: Controls Testing - Revenue - Test of Controls - Broadcast revenue - REVM-6 - Network. | 2.80 |
| | | | | |

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| Date | Name | Position | Description | Hours |
|-----------|----------------------|------------------|--|-------|
| 2/26/2018 | Caleb Henry Sansom | Associate | 0418F0480: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Other (Network). | 2.80 |
| 2/26/2018 | Caleb Henry Sansom | Associate | 0418F0481: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other intangible assets, net - Determine asset groups and assess classification - other intangible assets and PP&E. | 1.00 |
| 2/26/2018 | Caleb Henry Sansom | Associate | 0418F0482: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Confirm notes payable and long-term debt. | 3.00 |
| 2/26/2018 | Corey Lane Lockridge | Associate | 0418F0483: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Test impairment assessment - Goodwill - Entity has adopted ASU 2017-04. | 0.80 |
| 2/26/2018 | Corey Lane Lockridge | Associate | 0418F0484: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.80 |
| 2/26/2018 | Courtney M Braxton | Senior Associate | 0418F0485: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test intraperiod tax allocation. | 3.00 |
| 2/26/2018 | Dustin Lee | Associate | 0418F0486: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q3. | 4.90 |
| 2/26/2018 | Marleth Tayao | Senior Associate | 0418F0487: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 1.20 |
| 2/26/2018 | Melanny Rendon | Associate | 0418F0488: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - P&L (v2). | 0.10 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------|-----------|---|-------|
| 2/26/2018 | Nicholas A Kray | Director | 0418F0489: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Verify information for disclosure - Other assets. | 1.00 |
| 2/26/2018 | Paige Russell | Associate | 0418F0490: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Accrued Liabilities Testing Strategy. | 3.20 |
| 2/26/2018 | Paige Russell | Associate | 0418F0491: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued expense other (Acct 22000) - Markets. | 1.20 |
| 2/26/2018 | Paige Russell | Associate | 0418F0492: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued commissions (Acct 21400) - Markets. | 4.30 |
| 2/26/2018 | Ryley Carlson Johnson | Associate | 0418F0493: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - Perform update testing (if to be documented separately from interim testing). | 2.00 |
| 2/26/2018 | Ryley Carlson Johnson | Associate | 0418F0494: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 2.90 |
| 2/26/2018 | Ryley Carlson Johnson | Associate | 0418F0495: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 2.20 |
| 2/26/2018 | Shadel Cortorreal | Associate | 0418F0496: Substantive Audit Procedures - Capital & Equity - Test of Details - Share capital and other equity accounts - Roll forward - Share capital and other equity accounts. | 1.50 |
| 2/26/2018 | Shadel Cortorreal | Associate | 0418F0497: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Roll forward - Current income taxes receivable/payable. | 2.50 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/26/2018 | Shadel Cortorreal | Associate | 0418F0498: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Roll forward - Deferred income taxes and tax carryforwards. | 3.00 |
| 2/26/2018 | Dustin Lee | Associate | 0418F0499: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 5.00 |
| 2/26/2018 | Dustin Lee | Associate | 0418F0500: Continue: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 1.40 |
| 2/26/2018 | Kendall P Davern | Associate | 0418F0501: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test tax impact - share based compensation (Entity has adopted ASU 2016-09). | 6.00 |
| 2/26/2018 | Kendall P Davern | Associate | 0418F0502: Continue: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test tax impact - share based compensation (Entity has adopted ASU 2016-09). | 3.00 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0503: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Verify information for disclosure - Income taxes. | 0.40 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0504: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Test credit memos issued after period end (Markets). | 0.40 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0505: Controls Testing - Period-End Financial Reporting - Test of Controls - Goodwill - ELC-13. | 0.70 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0506: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.00 |

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|-----------|-----------------------------|------------------|--|-------|
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0507: Substantive Audit Procedures - Goodwill (incl impairment eval) - Test of Details - Goodwill - Identify reporting units and assign assets and liabilities to reporting unit. | 1.40 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0508: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 2.10 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0509: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 2.40 |
| 2/27/2018 | Amanda F Adams | Manager | 0418F0510: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 1.00 |
| 2/27/2018 | Blake Beasley | Manager | 0418F0511: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 2.20 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418F0512: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-11 (Quarterly Consolidated Revenue Flux). | 2.00 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418F0513: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - EFRC-3. | 0.80 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418F0514: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 2.30 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418F0515: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 3.10 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418F0516: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Lead Schedule. | 1.20 |

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| Date | Name | Position | Description | Hours |
|-----------|----------------------|------------------|--|-------|
| 2/27/2018 | Corey Lane Lockridge | Associate | 0418F0517: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 3.20 |
| 2/27/2018 | Courtney M Braxton | Senior Associate | 0418F0518: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test current income tax provision. | 3.00 |
| 2/27/2018 | Dustin Lee | Associate | 0418F0519: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test account mapping for an automated or manual consolidation process. | 4.30 |
| 2/27/2018 | Dustin Lee | Associate | 0418F0520: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 2.20 |
| 2/27/2018 | Dustin Lee | Associate | 0418F0521: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accounts payable reconciliation. | 3.80 |
| 2/27/2018 | Janet A Rubin | Senior Associate | 0418F0522: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 1.00 |
| 2/27/2018 | Kendall P Davern | Associate | 0418F0523: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test common book to tax differences - current state taxes. | 6.00 |
| 2/27/2018 | Kendall P Davern | Associate | 0418F0524: Continue: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test common book to tax differences - current state taxes. | 6.00 |
| 2/27/2018 | Paige Russell | Associate | 0418F0525: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Accrued Liabilities Testing Strategy. | 4.30 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------|-----------|--|-------|
| 2/27/2018 | Paige Russell | Associate | 0418F0526: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued revenue share (Acct 22106 and 22107) - Network. | 5.40 |
| 2/27/2018 | Paige Russell | Associate | 0418F0527: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 1.20 |
| 2/27/2018 | Ryley Carlson Johnson | Associate | 0418F0528: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test disposals - Property, plant & equipment. | 1.40 |
| 2/27/2018 | Ryley Carlson Johnson | Associate | 0418F0529: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 3.30 |
| 2/27/2018 | Ryley Carlson Johnson | Associate | 0418F0530: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 3.30 |
| 2/27/2018 | Shadel Cortorreal | Associate | 0418F0531: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Evaluate accounting policy - Income Taxes. | 2.00 |
| 2/27/2018 | Shadel Cortorreal | Associate | 0418F0532: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test common book to tax differences - current state taxes. | 3.00 |
| 2/27/2018 | Shadel Cortorreal | Associate | 0418F0533: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test deferred tax balances - PP&E. | 2.60 |
| 2/27/2018 | Shadel Cortorreal | Associate | 0418F0534: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test deferred tax balances - Accruals. | 2.40 |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0535: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Miscellaneous - QRP Calls/Prep. Time/Follow-up. | 0.50 |
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0536: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 0.60 |
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0537: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Bonus (Acct 21500) - Markets and Network. | 0.90 |
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0538: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.00 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0539: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Test amortization expense - Internal use software costs. | 2.50 |
| 2/28/2018 | Caleb Henry Sansom | Associate | 0418F0540: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Test revenue transactions from the rendering of services - Trade Revenue (Network). | 2.20 |
| 2/28/2018 | Caleb Henry Sansom | Associate | 0418F0541: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 3.00 |
| 2/28/2018 | Caleb Henry Sansom | Associate | 0418F0542: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Lead Schedule. | 1.30 |
| 2/28/2018 | Courtney M Braxton | Senior Associate | 0418F0543: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Test ASC 740 uncertain tax positions and review classification. | 5.00 |
| 2/28/2018 | Dustin Lee | Associate | 0418F0544: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - indefinite-lived intangible assets - FCC licenses - Quantitative. | 2.40 |

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| Kendall P Davern | Associate | 0418F0545: Substantive Audit Procedures - Tax - Income / Expense, DTA | <i>c</i> 00 |
|-----------------------|--|--|--|
| | | / DTL - Test of Details - Deferred Income Taxes - Vouch payments made or refunds received. | 6.00 |
| Kendall P Davern | Associate | 0418F0546: Continue: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Vouch payments made or refunds received. | 4.50 |
| Melanny Rendon | Associate | 0418F0547: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 0.50 |
| Melanny Rendon | Associate | 0418F0548: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 1.00 |
| Paige Russell | Associate | 0418F0549: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued revenue share (Acct 22106 and 22107) - Network. | 5.70 |
| Paige Russell | Associate | 0418F0550: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. | 6.30 |
| Ryley Carlson Johnson | Associate | 0418F0551: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - EFRC-5. | 0.60 |
| Ryley Carlson Johnson | Associate | 0418F0552: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 2.60 |
| Ryley Carlson Johnson | Associate | 0418F0553: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation (Markets). | 3.50 |
| | Melanny Rendon Melanny Rendon Paige Russell Paige Russell Ryley Carlson Johnson Ryley Carlson Johnson | Melanny Rendon Associate Melanny Rendon Associate Paige Russell Associate Paige Russell Associate Ryley Carlson Johnson Associate Ryley Carlson Johnson Associate | Melanny Rendon Associate O418F0546: Continue: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Vouch payments made or refunds received. Melanny Rendon Associate O418F0547: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. Melanny Rendon Associate O418F0548: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. Paige Russell Associate O418F0549: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued revenue share (Acct 22106 and 22107) - Network. Paige Russell Associate O418F0550: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Station Comp (Acct 22111) - Network. Ryley Carlson Johnson Associate O418F0551: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - EFRC-5. Ryley Carlson Johnson Associate O418F0552: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. Ryley Carlson Johnson Associate O418F0553: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation O418F0553: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation O418F0553: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation O418F0553: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable - Test of Details - Accounts r |

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| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 2/28/2018 | Dustin Lee | Associate | 0418F0554: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Test credit memos issued after period end (Network). | 5.00 |
| 2/28/2018 | Dustin Lee | Associate | 0418F0555: Continue: Substantive Audit Procedures - Prepaids & Other Current Assets - Test of Details - Trade Receivable - Test credit memos issued after period end (Network). | 1.70 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0556: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Computer Share). | 0.20 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0557: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Fidelity-FTG). | 0.20 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0558: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (SyncBase). | 0.20 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0559: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Cass). | 0.20 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0560: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Bonus (Acct 21500) - Markets and Network. | 0.40 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0561: Engagement Management - Project Management - Miscellaneous - Miscellaneous Project Management Activities. | 0.50 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0562: Engagement Management - L2 Optional (LT - F&D) - Miscellaneous - F&D Status Meetings. | 0.50 |

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| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0563: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.50 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0564: Engagement Management - Project Management - Miscellaneous - Weekly Tasks Meeting. | 0.60 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0565: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued national commissions (Acct 21450). | 0.70 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0566: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.70 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0567: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 1.80 |
| 3/1/2018 | Blake Beasley | Manager | 0418F0568: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q4. | 0.50 |
| 3/1/2018 | Blake Beasley | Manager | 0418F0569: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.00 |
| 3/1/2018 | Caleb Henry Sansom | Associate | 0418F0570: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 4.00 |
| 3/1/2018 | Corey Lane Lockridge | Associate | 0418F0571: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.00 |
| 3/1/2018 | Courtney M Braxton | Senior Associate | 0418F0572: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 2.00 |

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| Date | Name | Position | Description | Hours |
|----------|-----------------------|-----------|---|-------|
| 3/1/2018 | Kendall P Davern | Associate | 0418F0573: Completion and reporting - Completion Activities - Audit reports. | 9.00 |
| 3/1/2018 | Melanny Rendon | Associate | 0418F0574: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 1.00 |
| 3/1/2018 | Melanny Rendon | Associate | 0418F0575: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 1.00 |
| 3/1/2018 | Paige Russell | Associate | 0418F0576: Controls Testing - Revenue - Test of Controls - Broadcast revenue - Net-18. | 3.40 |
| 3/1/2018 | Paige Russell | Associate | 0418F0577: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Expenses Non-Reversing (Acct 22050) - Network. | 5.60 |
| 3/1/2018 | Ryley Carlson Johnson | Associate | 0418F0578: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.80 |
| 3/1/2018 | Ryley Carlson Johnson | Associate | 0418F0579: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 1.60 |
| 3/1/2018 | Ryley Carlson Johnson | Associate | 0418F0580: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Network). | 3.90 |
| 3/1/2018 | Shadel Cortorreal | Associate | 0418F0581: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 2.00 |
| | | | | |

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| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|---|-------|
| 3/1/2018 | Dustin Lee | Associate | 0418F0582: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q3. | 5.00 |
| 3/1/2018 | Dustin Lee | Associate | 0418F0583: Continue: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q3. | 3.10 |
| 3/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0584: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test accrued national commissions (Acct 21450). | 2.50 |
| 3/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0585: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 1.70 |
| 3/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0586: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 2.10 |
| 3/2/2018 | Blake Beasley | Manager | 0418F0587: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Bonus (Acct 21500) - Markets and Network. | 1.60 |
| 3/2/2018 | Blake Beasley | Manager | 0418F0588: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 1.60 |
| 3/2/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0589: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | 1.50 |
| 3/2/2018 | Caleb Henry Sansom | Associate | 0418F0590: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 2.50 |

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| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/2/2018 | Courtney M Braxton | Senior Associate | 0418F0591: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 2.00 |
| 3/2/2018 | Kendall P Davern | Associate | 0418F0592: Completion and reporting - Completion Activities - Audit reports. | 10.00 |
| 3/2/2018 | Melanny Rendon | Associate | 0418F0593: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 1.00 |
| 3/2/2018 | Paige Russell | Associate | 0418F0594: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test accrued revenue share (Acct 22106 and 22107) - Network. | 4.50 |
| 3/2/2018 | Paige Russell | Associate | 0418F0595: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Station Comp (Acct 22111) - Network. | 3.40 |
| 3/2/2018 | Ryley Carlson Johnson | Associate | 0418F0596: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 3.40 |
| 3/3/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0597: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | 2.10 |
| 3/3/2018 | Blake Beasley | Manager | 0418F0598: Completion and reporting - Completion Activities - Client communications - completion. | 1.10 |
| 3/3/2018 | Blake Beasley | Manager | 0418F0599: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Bonus (Acct 21500) - Markets and Network. | 0.80 |
| | | | | |

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| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/3/2018 | Blake Beasley | Manager | 0418F0600: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.00 |
| 3/3/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0601: Completion and reporting - Completion Activities - Client communications - completion. | 3.00 |
| 3/3/2018 | Caleb Henry Sansom | Associate | 0418F0602: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts lookback analysis (Markets and Network). | 3.70 |
| 3/3/2018 | Paige Russell | Associate | 0418F0603: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test other current liabilities (Acct 22108) - Network. | 4.50 |
| 3/3/2018 | Paige Russell | Associate | 0418F0604: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Network. | 1.90 |
| 3/4/2018 | Blake Beasley | Manager | 0418F0605: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 0.80 |
| 3/4/2018 | Caleb Henry Sansom | Associate | 0418F0606: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - NET-13 (Monthly Network Expense Flux). | 2.30 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0607: Client management - Client Meetings - Miscellaneous - PBC/Status Update Meetings (and prep. time) with CMLS. | 0.50 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0608: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test accrued national commissions (Acct 21450). | 0.50 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0609: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 1.70 |

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|----------|-----------------------------|------------------|--|-------|
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0610: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Accrued Bonus (Acct 21500) - Markets and Network. | 1.10 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0611: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 2.00 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0612: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 2.70 |
| 3/5/2018 | Blake Beasley | Manager | 0418F0613: Completion and reporting - Completion Activities - Client communications - completion. | 2.10 |
| 3/5/2018 | Blake Beasley | Manager | 0418F0614: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 0.80 |
| 3/5/2018 | Blake Beasley | Manager | 0418F0615: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll costs. | 1.00 |
| 3/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0616: Controls Testing - Other - Test of Controls - Going concern - ELC-28. | 3.20 |
| 3/5/2018 | Caleb Henry Sansom | Associate | 0418F0617: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 1.90 |
| 3/5/2018 | Caleb Henry Sansom | Associate | 0418F0618: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 2.00 |
| 3/5/2018 | Caleb Henry Sansom | Associate | 0418F0619: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 2.20 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date

| For the Period February 1 | , 2018 through | March 31, 2018 |
|---------------------------|-----------------------|----------------|
|---------------------------|-----------------------|----------------|

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/5/2018 | Corey Lane Lockridge | Associate | 0418F0620: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.00 |
| 3/5/2018 | Courtney M Braxton | Senior Associate | 0418F0621: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 5.00 |
| 3/5/2018 | James Alexander Cantlon | Associate | 0418F0622: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - NET-12 Billing by Distribution Key Report Testing. | 2.50 |
| 3/5/2018 | Kendall P Davern | Associate | 0418F0623: Completion and reporting - Completion Activities - Audit reports. | 9.00 |
| 3/5/2018 | Paige Russell | Associate | 0418F0624: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | 4.70 |
| 3/5/2018 | Ryley Carlson Johnson | Associate | 0418F0625: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Network). | 3.80 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0626: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization –Service auditor's report obtained (OneSource/Workday). | 0.40 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0627: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Verify information for disclosure - Other assets. | 0.50 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0628: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Final tax clearance. | 0.60 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0629: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - FSDCL. | 0.70 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0630: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 0.70 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0631: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Other intangible assets, net - Roll forward - Internal use software. | 0.90 |
| 3/6/2018 | Blake Beasley | Manager | 0418F0632: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Confirm accounts receivable - Advertising Revenue (Markets). | 2.30 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0633: Completion and reporting - Completion Activities - Audit reports. | 1.00 |
| 3/6/2018 | Caleb Henry Sansom | Associate | 0418F0634: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-7 (Monthly Consolidated Balance Sheet and Expense Flux - BPR). | 0.90 |
| 3/6/2018 | Caleb Henry Sansom | Associate | 0418F0635: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 1.70 |
| 3/6/2018 | Caleb Henry Sansom | Associate | 0418F0636: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 3.70 |
| 3/6/2018 | Corey Lane Lockridge | Associate | 0418F0637: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 2.60 |
| | | | | |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/6/2018 | Kendall P Davern | Associate | 0418F0638: Completion and reporting - Completion Activities - Audit reports. | 10.00 |
| 3/6/2018 | Nicholas A Kray | Director | 0418F0639: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test Segment Information. | 1.00 |
| 3/6/2018 | Paige Russell | Associate | 0418F0640: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 3.90 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0641: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test sales/accounts receivable cutoff - Listening Procedure. | 0.50 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0642: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.80 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0643: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test Consolidation - Bridge File (v1 -v2). | 1.30 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0644: Controls Testing - Other - Test of Controls - Going concern - ELC-27 Update. | 3.90 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0645: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 3.00 |
| 3/7/2018 | Blake Beasley | Manager | 0418F0646: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses -Network. | 2.30 |

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Exhibit C

| For the Period February | 1, 2018 through March 31, 2018 |
|-------------------------|--------------------------------|
| | |

| Date | Name | Position | Description | Hours |
|----------|----------------------|------------------|--|-------|
| 3/7/2018 | Blake Beasley | Manager | 0418F0647: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 2.50 |
| 3/7/2018 | Blake Beasley | Manager | 0418F0648: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 2.30 |
| 3/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0649: Review liabilities subject to compromise testing. | 3.40 |
| 3/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0650: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Recorded misstatements (including out-of period adjustments). | 2.60 |
| 3/7/2018 | Caleb Henry Sansom | Associate | 0418F0651: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-7 (Monthly Consolidated Balance Sheet and Expense Flux - BPR). | 4.30 |
| 3/7/2018 | Caleb Henry Sansom | Associate | 0418F0652: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 1) - Markets and Network. | 1.40 |
| 3/7/2018 | Corey Lane Lockridge | Associate | 0418F0653: Substantive Audit Procedures - Intangible Assets / Amortization - Test of Details - Goodwill - Test impairment assessment - Broadcast Licenses (Indefinite-lived intangible assets - Quantitative). | 0.30 |
| 3/7/2018 | Janet A Rubin | Senior Associate | 0418F0654: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 1.50 |
| 3/7/2018 | Kendall P Davern | Associate | 0418F0655: Completion and reporting - Completion Activities - Audit reports. | 12.00 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|---|-------|
| 3/7/2018 | Melanny Rendon | Associate | 0418F0656: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 1.00 |
| 3/7/2018 | Paige Russell | Associate | 0418F0657: Completion and reporting - Completion Activities - Assess the work of internal audit or others. | 2.70 |
| 3/7/2018 | Paige Russell | Associate | 0418F0658: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Markets. | 3.10 |
| 3/7/2018 | Ryley Carlson Johnson | Associate | 0418F0659: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test sales/accounts receivable cutoff - \$0 Spot(Markets). | 0.90 |
| 3/7/2018 | Veronica Cristina Romero | Associate | 0418F0660: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 5.30 |
| 3/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0661: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 1.10 |
| 3/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0662: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 3.20 |
| 3/8/2018 | Blake Beasley | Manager | 0418F0663: Completion and reporting - Completion Activities - Client communications - completion. | 0.70 |
| 3/8/2018 | Blake Beasley | Manager | 0418F0664: Completion and reporting - Completion Activities - Miscellaneous - Legal Letter. | 0.80 |
| 3/8/2018 | Blake Beasley | Manager | 0418F0665: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts lookback analysis (Markets and Network). | 1.60 |

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| | Hours |
|---|--|
| ion Activities - Concern Extended | 7.00 |
| enue - Test of Details - asactions - Broadcast | 0.80 |
| ounts Payable - Test of - Test accruals for self | 1.80 |
| r - Test of Details - Use pecialist in a field other | 0.20 |
| ion Activities - Audit | 14.00 |
| s - Core assurance - ournal entries and other | 0.50 |
| | 7.30 |
| | 4.00 |
| | 4.20 |
| r | ournal entries and other EE / Leases / ipment, net - Test of Details - Deferred rategies and the s - Financial Reporting & nent preparation and |

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Exhibit C

| Date | Name | Position | Description | Hours |
|----------|-----------------------------|------------------|--|-------|
| 3/8/2018 | Veronica Cristina Romero | Associate | 0418F0675: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 3.80 |
| 3/8/2018 | Yun Wen Zhang | Senior Associate | 0418F0676: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 8.50 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0677: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 0.50 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0678: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 0.70 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0679: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.70 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0680: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Final tax clearance. | 2.50 |
| 3/9/2018 | Blake Beasley | Manager | 0418F0681: Completion and reporting - Completion Activities - Management representation letter. | 2.30 |
| 3/9/2018 | Caleb Henry Sansom | Associate | 0418F0682: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network October - December). | 3.30 |
| 3/9/2018 | Caleb Henry Sansom | Associate | 0418F0683: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts lookback analysis (Markets and Network). | 1.50 |
| 3/9/2018 | Courtney M Braxton | Senior Associate | 0418F0684: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 9.50 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Name | Position | Description | Hours |
|-----------------------------|---|--|---|
| Kendall P Davern | Associate | 0418F0685: Completion and reporting - Completion Activities - Audit reports. | 10.00 |
| Melanny Rendon | Associate | 0418F0686: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 0.50 |
| Paige Russell | Associate | 0418F0687: Completion and reporting - Completion Activities - PCAOB Form AP procedures. | 0.70 |
| Paige Russell | Associate | 0418F0688: Completion and reporting - Completion Activities - Related parties and significant unusual transactions - Completion. | 1.10 |
| Paige Russell | Associate | 0418F0689: Completion and reporting - Completion Activities - Consider possibility of fraud, illegal acts and non-compliance with laws and regulations. | 0.70 |
| Paige Russell | Associate | 0418F0690: Completion and reporting - Completion Activities - Update preliminary assessments. | 1.70 |
| Paige Russell | Associate | 0418F0691: Completion and reporting - Completion Activities - Identify changes to the plan. | 1.90 |
| Ryley Carlson Johnson | Associate | 0418F0692: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 4.30 |
| Ryley Carlson Johnson | Associate | 0418F0693: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 2.90 |
| Veronica Cristina Romero | Associate | 0418F0694: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 6.60 |
| | Kendall P Davern Melanny Rendon Paige Russell Paige Russell Paige Russell Paige Russell Paige Russell Ryley Carlson Johnson Ryley Carlson Johnson | Kendall P DavernAssociateMelanny RendonAssociatePaige RussellAssociatePaige RussellAssociatePaige RussellAssociatePaige RussellAssociatePaige RussellAssociateRyley Carlson JohnsonAssociateRyley Carlson JohnsonAssociateVeronica CristinaAssociate | Melanny Rendon Associate O418F0685: Completion and reporting - Completion Activities - Audit reports. |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 3/10/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0695: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 0.70 |
| 3/10/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0696: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Miscellaneous - QRP Calls/Prep. Time/Follow-up. | 3.30 |
| 3/10/2018 | Blake Beasley | Manager | 0418F0697: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Markets. | 1.60 |
| 3/10/2018 | Blake Beasley | Manager | 0418F0698: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 2.00 |
| 3/10/2018 | Blake Beasley | Manager | 0418F0699: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test prepaid expenses - Corporate and Markets. | 1.90 |
| 3/10/2018 | Caleb Henry Sansom | Associate | 0418F0700: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Aggregate Deficiencies (SAD). | 2.50 |
| 3/10/2018 | Caleb Henry Sansom | Associate | 0418F0701: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 2.00 |
| 3/10/2018 | Courtney M Braxton | Senior Associate | 0418F0702: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 4.50 |
| 3/10/2018 | Kendall P Davern | Associate | 0418F0703: Completion and reporting - Completion Activities - Audit reports. | 8.00 |
| 3/10/2018 | Paige Russell | Associate | 0418F0704: Controls Testing - Other - Test of Details - Related party and significant unusual transactions (PCAOB only) - Related parties and significant unusual transactions - Execution. | 4.30 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|--------------------|------------------|--|-------|
| 3/10/2018 | Paige Russell | Associate | 0418F0705: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Test discount or premium amortization - Notes payable and long-term debt. | 0.90 |
| 3/10/2018 | Paige Russell | Associate | 0418F0706: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Roll forward - Notes payable and long-term debt. | 0.70 |
| 3/10/2018 | Paige Russell | Associate | 0418F0707: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test repayments of notes payable and long-term debt. | 0.70 |
| 3/11/2018 | Blake Beasley | Manager | 0418F0708: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q4. | 0.80 |
| 3/11/2018 | Blake Beasley | Manager | 0418F0709: Controls Testing - Period-End Financial Reporting - Test of Controls - Fraud risk - MECC-1. | 0.70 |
| 3/11/2018 | Blake Beasley | Manager | 0418F0710: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 2.10 |
| 3/11/2018 | Caleb Henry Sansom | Associate | 0418F0711: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network October - December). | 3.00 |
| 3/11/2018 | Caleb Henry Sansom | Associate | 0418F0712: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Network January - March). | 3.00 |
| 3/11/2018 | Courtney M Braxton | Senior Associate | 0418F0713: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 3.00 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 3/11/2018 | Kendall P Davern | Associate | 0418F0714: Completion and reporting - Completion Activities - Audit reports. | 7.00 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0715: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Fidelity-FTG). | 0.60 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0716: Completion and reporting - Completion Activities - Assess impact of revision to materiality. | 0.70 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0717: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Miscellaneous - QRP Calls/Prep. Time/Follow-up. | 0.70 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0718: Completion and reporting - Completion Activities - Going concern considerations. | 1.30 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0719: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 1.50 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0720: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Network. | 0.60 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0721: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 0.70 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0722: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.90 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0723: Controls Testing - Other - Test of Controls - Use of the Work of Internal Audit - Evaluate control testing of others, including internal audit - All Business Processes. | 1.00 |
| | | | | |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------------|------------------|--|-------|
| 3/12/2018 | Blake Beasley | Manager | 0418F0724: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 1.10 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0725: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 1.20 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0726: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll reconciliation. | 1.30 |
| 3/12/2018 | Blake Beasley | Manager | 0418F0727: Substantive Audit Procedures - Other Non-Current Liabilities - Test of Details - Current and non-current debt and senior notes - Test Other LT Liabilities (25900) - Markets. | 1.30 |
| 3/12/2018 | Caleb Henry Sansom | Associate | 0418F0728: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current receivables - Markets & Corporate. | 2.00 |
| 3/12/2018 | Caleb Henry Sansom | Associate | 0418F0729: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q4. | 4.00 |
| 3/12/2018 | Courtney M Braxton | Senior Associate | 0418F0730: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 10.50 |
| 3/12/2018 | James Alexander Cantlon | Associate | 0418F0731: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - MECC-9 Unbilled Revenue Report. | 0.50 |
| 3/12/2018 | Melanny Rendon | Associate | 0418F0732: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 0.50 |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 3/12/2018 | Melanny Rendon | Associate | 0418F0733: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 1.30 |
| 3/12/2018 | Nicholas A Kray | Director | 0418F0734: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test Segment Information. | 2.00 |
| 3/12/2018 | Ryley Carlson Johnson | Associate | 0418F0735: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 1.80 |
| 3/12/2018 | Ryley Carlson Johnson | Associate | 0418F0736: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll reconciliation. | 6.20 |
| 3/12/2018 | Veronica Cristina Romero | Associate | 0418F0737: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 0.60 |
| 3/12/2018 | Veronica Cristina Romero | Associate | 0418F0738: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 3.30 |
| 3/12/2018 | Yun Wen Zhang | Senior Associate | 0418F0739: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 3.00 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0740: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued commissions (Acct 21400) - Markets. | 0.20 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0741: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Computer Share). | 0.40 |
| | | | | |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|---|-------|
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0742: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Cass). | 0.50 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0743: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test accrued national commissions (Acct 21450). | 0.50 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0744: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 1.30 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0745: Substantive Audit Procedures - Accrued & Other Liabilities - Test of Details - Accounts payable and accrued expenses - Test Accrued Bonus (Acct 21500) - Markets and Network. | 0.60 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0746: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 0.70 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0747: Controls Testing - Other - Test of Details - Use of the Work of Internal Audit - Controls Testing Strategy. | 0.80 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0748: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Miscellaneous - QRP Calls/Prep. Time/Follow-up. | 1.00 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0749: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - FSDCL. | 2.70 |
| 3/13/2018 | Blake Beasley | Manager | 0418F0750: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Aggregate Deficiencies (SAD). | 1.40 |
| 3/13/2018 | Blake Beasley | Manager | 0418F0751: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 0.70 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------|------------------|--|-------|
| 3/13/2018 | Blake Beasley | Manager | 0418F0752: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.60 |
| 3/13/2018 | Blake Beasley | Manager | 0418F0753: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 1.40 |
| 3/13/2018 | Blake Beasley | Manager | 0418F0754: Substantive Audit Procedures - Accounts Receivable - Test of Details - Allowance for doubtful accounts - Assess allowance for doubtful accounts (Markets & Network). | 0.90 |
| 3/13/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0755: Substantive Audit Procedures - Revenue - Test of Details - Broadcast revenue - Test advertising revenue transactions - Broadcast advertising (Markets October - December). | 3.20 |
| 3/13/2018 | Caleb Henry Sansom | Associate | 0418F0756: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Test accruals for self insurance reserves - medical. | 3.80 |
| 3/13/2018 | Caleb Henry Sansom | Associate | 0418F0757: Substantive Audit Procedures - Prepaid Expense - Test of Details - Prepaid expenses and other current assets - Test other current receivables - Corporate and Markets. | 4.50 |
| 3/13/2018 | Janet A Rubin | Senior Associate | 0418F0758: Substantive Audit Procedures - Other - Test of Details - Use of the Work of Experts - *Use of the work of a specialist in a field other than accounting or auditing - PwC GHRS. | 0.30 |
| 3/13/2018 | Kendall P Davern | Associate | 0418F0759: Completion and reporting - Completion Activities - Audit reports. | 13.00 |
| 3/13/2018 | Nicholas A Kray | Director | 0418F0760: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test Segment Information. | 2.50 |

CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 3/13/2018 | Ryley Carlson Johnson | Associate | 0418F0761: Substantive Audit Procedures - Payroll Expense - Test of Details - Salaries/payroll expense - Test payroll reconciliation. | 3.10 |
| 3/13/2018 | Ryley Carlson Johnson | Associate | 0418F0762: Substantive Audit Procedures - Other Operating Income / Expense - Test of Details - Other Operating Revenue - Test revenue transactions from the rendering of services - Digital advertising (Markets). | 4.90 |
| 3/13/2018 | Timothy M Whitson | Partner | 0418F0763: Completion and reporting - Completion Activities - Client communications - completion. | 2.70 |
| 3/13/2018 | Veronica Cristina Romero | Associate | 0418F0764: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 0.80 |
| 3/13/2018 | Yun Wen Zhang | Senior Associate | 0418F0765: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 3.50 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0766: Substantive Audit Procedures - Revenue - Test of Details - Trade Revenue - Verify information for disclosure - Revenue. | 0.40 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0767: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Test of Details - Deferred Income Taxes - Final tax clearance. | 0.80 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0768: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 1.40 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0769: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test Segment Information. | 2.20 |
| 3/14/2018 | Amanda F Adams | Manager | 0418F0770: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.20 |
| | | | | |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|----------------------|----------------|--|-------|
| 3/14/2018 | Blake Beasley | Manager | 0418F0771: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Recorded misstatements (including out-of period adjustments). | 1.50 |
| 3/14/2018 | Blake Beasley | Manager | 0418F0772: Completion and reporting - Completion Activities - Management representation letter. | 1.20 |
| 3/14/2018 | Blake Beasley | Manager | 0418F0773: Completion and reporting - Completion Activities - Subsequent events procedures. | 1.00 |
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0774: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Aggregate Deficiencies (SAD). | 4.60 |
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418F0775: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Uncorrected Misstatements (SUM). | 5.10 |
| 3/14/2018 | Caleb Henry Sansom | Associate | 0418F0776: Completion and reporting - Completion Activities - Overall conclusion analytics. | 4.20 |
| 3/14/2018 | Caleb Henry Sansom | Associate | 0418F0777: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Substantive Analytics - Fourth quarter review activities when audit is performed - Fourth quarter analytics. | 3.40 |
| 3/14/2018 | Caleb Henry Sansom | Associate | 0418F0778: Substantive Audit Procedures - Other Non-Current Assets - Test of Details - Other assets - Test other non-current receivables - Markets & Corporate. | 2.80 |
| 3/14/2018 | Kendall P Davern | Associate | 0418F0779: Completion and reporting - Completion Activities - Audit reports. | 10.00 |
| 3/14/2018 | Melanny Rendon | Associate | 0418F0780: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 1.00 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 3/14/2018 | Nicholas A Kray | Director | 0418F0781: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test Segment Information. | 1.00 |
| 3/14/2018 | Ryley Carlson Johnson | Associate | 0418F0782: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test trade receivable reconciliation (Markets). | 2.80 |
| 3/14/2018 | Ryley Carlson Johnson | Associate | 0418F0783: Substantive Audit Procedures - Accounts Receivable - Test of Details - Accounts receivable - Test accounts receivable reconciliation (Markets & Network). | 4.90 |
| 3/14/2018 | Veronica Cristina Romero | Associate | 0418F0784: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 5.10 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0785: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test additions - Property, plant & equipment. | 0.30 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0786: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test accounting for leases. | 0.40 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0787: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 1.10 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0788: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Submit draft of financial statements to National SEC Services (Comment Letter). | 0.80 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418F0789: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 1.10 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

| Name | Position | Description | Hours |
|-----------------------------|--|---|--|
| Alexa Kendter Palczynski | Senior Associate | 0418F0790: Completion and reporting - Completion Activities - Lawyers letters and other LC&A procedures. | 2.20 |
| Amanda F Adams | Manager | 0418F0791: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.20 |
| Blake Beasley | Manager | 0418F0792: Completion and reporting - Completion Activities - Client communications - completion. | 1.50 |
| Blake Beasley | Manager | 0418F0793: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Summary of Recorded misstatements (including out-of period adjustments). | 2.10 |
| Blake Beasley | Manager | 0418F0794: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. | 0.50 |
| Caleb Henry Sansom | Associate | 0418F0795: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. | 6.50 |
| Kendall P Davern | Associate | 0418F0796: Completion and reporting - Completion Activities - Audit reports. | 10.00 |
| Melanny Rendon | Associate | 0418F0797: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. | 0.50 |
| Ryley Carlson Johnson | Associate | 0418F0798: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. | 2.10 |
| Sarah Stein Anderson | Partner | 0418F0799: Substantive Audit Procedures - Test of Details - Deferred Income Taxes - Assess the use of tax planning strategies and the projection of future taxable income. | 2.00 |
| | Alexa Kendter Palczynski Amanda F Adams Blake Beasley Blake Beasley Blake Beasley Caleb Henry Sansom Kendall P Davern Melanny Rendon Ryley Carlson Johnson | Alexa Kendter Palczynski Amanda F Adams Manager Blake Beasley Manager Blake Beasley Manager Blake Beasley Manager Caleb Henry Sansom Associate Kendall P Davern Associate Melanny Rendon Associate Ryley Carlson Johnson Associate | Alexa Kendter Palczynski Amanda F Adams Manager O418F0791: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. Blake Beasley Manager O418F0792: Completion and reporting - Completion Activities - Client communications - completion. Blake Beasley Manager O418F0793: Completion and reporting - Completion Activities - Significant Matters - Significant Matters - Significant Matters - Summary of Recorded misstatements (including out-of period adjustments). Blake Beasley Manager O418F0794: Substantive Audit Procedures - PP&E / Leases / Depreciation - Test of Details - Property and equipment, net - Test depreciation expense. Caleb Henry Sansom Associate O418F0795: Controls Testing - Period-End Financial Reporting - Test of Details - Fraud risk - Test Key Reports. Kendall P Davern Associate O418F0796: Completion and reporting - Completion Activities - Audit reports. Melanny Rendon Associate O418F0797: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Consolidation - Test elimination of intercompany accounts. Ryley Carlson Johnson Associate O418F0798: Substantive Audit Procedures - Accounts Payable - Test of Details - Accounts payable and accrued expenses - Search for unrecorded liabilities (Tranche 2) - Markets and Network. |

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Exhibit C

| Date | Name | Position | Description | Hours |
|-----------|-----------------------------|------------------|--|-------|
| 3/15/2018 | Veronica Cristina Romero | Associate | 0418F0800: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Financial statement preparation and disclosures - Test statement of cash flows. | 1.00 |
| 3/15/2018 | Veronica Cristina Romero | Associate | 0418F0801: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Test of Details - Verify accuracy of condensed consolidating financial statements pursuant to S-X Rule 3-10. | 3.80 |
| 3/15/2018 | Veronica Cristina Romero | Associate | 0418F0802: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization –Service auditor's report obtained (Computer Share). | 1.60 |
| 3/15/2018 | Veronica Cristina Romero | Associate | 0418F0803: Controls Testing - Other - Test of Controls - Use of Service Organizations - Use of service organization – Service auditor's report obtained (Cass). | 1.60 |
| 3/19/2018 | Amanda F Adams | Manager | 0418F0804: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.50 |
| 3/19/2018 | Yun Wen Zhang | Senior Associate | 0418F0805: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 2.00 |
| 3/20/2018 | Amanda F Adams | Manager | 0418F0806: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.50 |
| 3/20/2018 | Yun Wen Zhang | Senior Associate | 0418F0807: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 3.00 |
| 3/21/2018 | Amanda F Adams | Manager | 0418F0808: Information Technology General Controls - Core Assurance - ITGCs - Test of Controls - ITGC-wide considerations - *Understand IT dependencies and related ITGCs. | 0.50 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit C

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Fixed Fee Services - Professional Services by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Hours |
|-------------|---------------------------|------------------|--|----------|
| 3/21/2018 | Timothy M Whitson | Partner | 0418F0809: Completion and reporting - Completion Activities - Client communications - completion. | 4.00 |
| 3/21/2018 | Yun Wen Zhang | Senior Associate | 0418F0810: Completion and reporting - Completion Activities - Audit reports - Tax Related Items. | 2.00 |
| 3/22/2018 | Melanny Rendon | Associate | 0418F0811: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Test of Details - Fraud risk - *Journal entries and other adjustments (HALO) - Q1. | 0.10 |
| 3/24/2018 | Timothy M Whitson | Partner | 0418F0812: Completion and reporting - Completion Activities - Client communications - completion. | 3.00 |
| 3/27/2018 | Sarah Stein Anderson | Partner | 0418F0813: Substantive Audit Procedures - Test of Details - Deferred Income Taxes - Assess the use of tax planning strategies and the projection of future taxable income. | 3.00 |
| 3/27/2018 | Timothy M Whitson | Partner | 0418F0814: Completion and reporting - Completion Activities - Client communications - completion. | 6.00 |
| 3/28/2018 | Timothy M Whitson | Partner | 0418F0815: Completion and reporting - Completion Activities - Client communications - completion. | 6.00 |
| 3/29/2018 | Timothy M Whitson | Partner | 0418F0816: Completion and reporting - Completion Activities - Client communications - completion. | 8.00 |
| Total - H | lours - 2017 Integrated A | udit Services | | 1,712.90 |
| Total - Hou | urs - Independent Audit S | ervices | | 1,712.90 |
| Total - Hou | ırs - Fixed Fee Services | | | 1,712.90 |

Exhibit D

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors
Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period February 1, 2018 through March 31, 2018

Total

| roject Category and Professional | Position | Rate | Hours (| Total Compensation |
|----------------------------------|----------------------------|-------|---------|-----------------------|
| ourly Services | | | | |
| Incremental Accounting Services | | | | |
| Bankruptcy Technical Accounting | and/or Financial Reporting | | | |
| Cody L Smith | Partner | \$879 | 0.50 | \$439.50 |
| Michael J Tomera | Partner | \$879 | 0.50 | \$439.50 |
| Robert Martin Barrett | Partner | \$879 | 6.00 | \$5,274.00 |
| Sarah Stein Anderson | Partner | \$879 | 7.50 | \$6,592.50 |
| Timothy M Whitson | Partner | \$879 | 26.40 | \$23,205.60 |
| Rajeeb Das | Senior Managing Director | \$863 | 28.70 | \$24,768.10 |
| Aaron T Pocklington | Director | \$776 | 42.80 | \$33,212.80 |
| Brandon Lamar Geddis | Senior Manager | \$518 | 81.40 | \$42,165.20 |
| Joshua T Goodelman | Senior Manager | \$518 | 2.00 | \$1,036.00 |
| Michael Cofsky | Senior Manager | \$776 | 1.50 | \$1,164.00 |
| Blake Beasley | Manager | \$366 | 74.60 | \$27,303.60 |
| Michael Robert Dean | Manager | \$518 | 5.30 | \$2,745.40 |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 4.70 | \$1,245.50 |
| Alisher Mamasoliyevich Uralov | Senior Associate | \$497 | 236.40 | \$117,490.80 |
| Courtney M Braxton | Senior Associate | \$265 | 33.00 | \$8,745.00 |
| Caleb Henry Sansom | Associate | \$199 | 3.20 | \$636.80 |
| John Page Luster | Associate | \$225 | 14.70 | \$3,307.50 |
| Kendall P Davern | Associate | \$199 | 2.80 | \$557.20 |
| Paige Russell | Associate | \$199 | 32.90 | \$6,547.10 |
| Veronica Cristina Romero | Associate | \$199 | 61.50 | \$12,238.50 |
| Ryley Carlson Johnson | Associate | \$156 | 22.00 | \$3,432.00 |
| Additional Accounting Procedures | , | | 688.40 | \$322,546.60 |
| PricewaterhouseCoopers | Partner | \$0 | 0.00 | (\$1,923.60) |
| Sarah Stein Anderson | Partner | \$879 | 15.50 | \$13,624.50 |
| Timothy M Whitson | Partner | \$879 | 29.50 | \$25,930.50 |
| Amitkumar Patel | Senior Managing Director | \$782 | 5.00 | \$3,910.00 |

CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit D

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional

For the Period February 1, 2018 through March 31, 2018

| ject Category and Professional | Position Position | Rate | Hours (| Total Compensation |
|--------------------------------|-------------------|-------|----------|-----------------------|
| Debbie Packer | Director | \$776 | 5.00 | \$3,880.00 |
| Nicholas A Kray | Director | \$518 | 7.00 | \$3,626.00 |
| Orrett Bucknor | Director | \$776 | 5.50 | \$4,268.00 |
| Robert Macagnano | Director | \$776 | 5.00 | \$3,880.00 |
| Brandon Lamar Geddis | Senior Manager | \$518 | 130.00 | \$67,340.00 |
| Takeo Inada | Senior Manager | \$776 | 1.00 | \$776.00 |
| Amanda F Adams | Manager | \$366 | 8.80 | \$3,220.80 |
| Blake Beasley | Manager | \$366 | 165.40 | \$60,536.40 |
| Gary Matthew Sigafoos | Manager | \$366 | 107.40 | \$39,308.40 |
| Joshua M Phillips | Manager | \$366 | 2.00 | \$732.00 |
| Martin E Pupko | Manager | \$571 | 14.50 | \$8,279.50 |
| Michael Robert Dean | Manager | \$518 | 2.50 | \$1,295.00 |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 117.90 | \$31,243.50 |
| Chesley Carter Whitesides | Senior Associate | \$265 | 90.00 | \$23,850.00 |
| Courtney M Braxton | Senior Associate | \$265 | 88.50 | \$23,452.50 |
| Yun Wen Zhang | Senior Associate | \$265 | 30.00 | \$7,950.00 |
| Caleb Henry Sansom | Associate | \$199 | 147.50 | \$29,352.50 |
| Jeffrey Michael Dahlgren | Associate | \$199 | 2.50 | \$497.50 |
| Kendall P Davern | Associate | \$199 | 98.00 | \$19,502.00 |
| Paige Russell | Associate | \$199 | 171.80 | \$34,188.20 |
| Shadel Cortorreal | Associate | \$199 | 97.00 | \$19,303.00 |
| Veronica Cristina Romero | Associate | \$199 | 7.90 | \$1,572.10 |
| Christopher Buttimer | Associate | \$199 | 52.40 | \$10,427.60 |
| Ryley Carlson Johnson | Associate | \$156 | 152.60 | \$23,805.60 |
| Angelyn Rose Bautista | Paraprofessional | \$156 | 17.00 | \$2,652.00 |
| Nicole Marie Carmona | Paraprofessional | \$156 | 11.50 | \$1,794.00 |
| Shayna Shane Rojas | Paraprofessional | \$156 | 16.00 | \$2,496.00 |
| | | | 1,604.70 | \$470,770.00 |
| evenue Recognition Services | _ | | | |
| Anthony Eugene Degance | Partner | \$878 | 11.60 | \$10,184.80 |

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Total

Exhibit D

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional For the Period February 1, 2018 through March 31, 2018

| Project Category and Professional | Position | Rate | Hours | Total Compensation |
|-----------------------------------|-----------------------|-------|----------|-----------------------|
| Ashley Jill Wright | Partner | \$878 | 4.50 | \$3,951.00 |
| Timothy M Whitson | Partner | \$956 | -2.50 | (\$2,390.00) |
| Timothy M Whitson | Partner | \$878 | 17.70 | \$15,540.60 |
| Brandon Lamar Geddis | Senior Manager | \$649 | -23.40 | (\$15,186.60) |
| Brandon Lamar Geddis | Senior Manager | \$518 | 94.90 | \$49,158.20 |
| Michelle Dion | Senior Manager | \$518 | 10.50 | \$5,439.00 |
| Blake Beasley | Manager | \$505 | -24.00 | (\$12,120.00) |
| Blake Beasley | Manager | \$366 | 68.90 | \$25,217.40 |
| Alexa Kendter Palczynski | Senior Associate | \$415 | -41.80 | (\$17,347.00) |
| Alexa Kendter Palczynski | Senior Associate | \$265 | 157.00 | \$41,605.00 |
| Caleb Henry Sansom | Associate | \$249 | -2.90 | (\$722.10) |
| Caleb Henry Sansom | Associate | \$199 | 11.10 | \$2,208.90 |
| Paige Russell | Associate | \$199 | 6.40 | \$1,273.60 |
| Veronica Cristina Romero | Associate | \$199 | 5.90 | \$1,174.10 |
| Ryley Carlson Johnson | Associate | \$156 | 1.00 | \$156.00 |
| | | | 294.90 | \$108,142.90 |
| Travel Time (50% of Nonworking | | | | |
| Alisher Mamasoliyevich Uralov | Senior Associate | \$497 | 10.00 | \$4,970.00 |
| Voluntary Fee Reduction | | | 10.00 | \$4,970.00 |
| PricewaterhouseCoopers | Partner | \$0 | 0.00 | (\$76,000.00) |
| | | | 0.00 | (\$76,000.00) |
| Subtotal - Incremental Accountin | g Services | | 2,598.00 | \$830,429.50 |
| Subtotal - Hourly Services | | | 2,598.00 | \$830,429.50 |
| Case Administration | | | | |
| Bankruptcy Requirements and Oth | her Court Obligations | | | |
| Employment Applications and Oth | er Court Filings | | | |
| Andrea Clark Smith | Director | \$550 | 4.10 | \$2,255.00 |
| Monthly, Interim and Final Fee A | nnlications | | 4.10 | \$2,255.00 |
| Andrea Clark Smith | Director | \$550 | 13.60 | \$7,480.00 |
| | | | | |

Exhibit D

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional For the Period February 1, 2018 through March 31, 2018

| Project Category and Professional | Position | Rate | Hours (| Compensation |
|---|----------------------|--------------------|---------|--------------|
| Chad William Brown | Associate | \$225 | 39.80 | \$8,955.00 |
| Nanette J Kortuem | Associate | \$225 | 14.10 | \$3,172.50 |
| | | | 67.50 | \$19,607.50 |
| Subtotal - Bankruptcy Requirem | ents and Other Court | Obligations | 71.60 | \$21,862.50 |
| Subtotal - Case Administration | | | | \$21,862.50 |
| Total - Hourly Services and Case Administration | | | | \$852,292.00 |

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Exhibit E

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|------------|-------------------------------------|-----------------------------|--|---------|----------|---------------------|
| Hourly Se | rvices | | | | | |
| Incremente | al Accounting Servic | ces | | | | |
| Bankruptcy | y Technical Accounti | ing and/or Financial | Reporting | | | |
| 2/1/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0001: Update of bankruptcy workpapers EGAs. | \$497 | 1.50 | \$745.50 |
| 2/1/2018 | Ryley Carlson Johnson | Associate | 0418H0002: Prepare selections for other long-term liabilities testing. | \$156 | 0.80 | \$124.80 |
| 2/1/2018 | Sarah Stein Anderson | Partner | 0418H0003: Meeting with M. Taylor (CMLS) to discuss client position on valuation allowance. | \$879 | 2.00 | \$1,758.00 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0004: Research for Cash CoE on long outstanding checks and ZBAs. | \$265 | 1.00 | \$265.00 |
| 2/2/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0005: Review the bankruptcy status and impacts on the audit testing. | \$518 | 0.50 | \$259.00 |
| 2/2/2018 | Rajeeb Das | Senior Managing Director | 0418H0006: Accounting for LSTC at year-end for accruals. | . \$863 | 1.00 | \$863.00 |
| 2/5/2018 | Blake Beasley | Manager | 0418H0007: Determine impacts of the bankruptcy regarding accrual scoping and materiality standards. | \$366 | 1.70 | \$622.20 |
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0008: Research on bankruptcy for accruals, TDR, and reorganization Items. | \$518 | 0.80 | \$414.40 |
| 2/5/2018 | Ryley Carlson Johnson | Associate | 0418H0009: Perform testing over other long-term | \$156 | 1.80 | \$280.80 |
| 2/5/2018 | Blake Beasley | Manager | 0418H0010: Meeting with B. Geddis (PwC) to discuss PBC status, timing, accruals scoping, and materiality considerations. | \$366 | 0.40 | \$146.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0011: Meeting with B. Beasley (PwC) to discuss PBC status, timing, accruals scoping, and materiality considerations. | \$518 | 0.40 | \$207.20 |
| 2/5/2018 | Aaron T Pocklington | Director | 0418H0012: Discussion with A. Uralov (PwC) regarding status of bankruptcy accounting audit. | \$776 | 0.50 | \$388.00 |
| 2/5/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0013: Discussion with A. Pocklington (PwC) regarding status of bankruptcy accounting audit. | \$497 | 0.50 | \$248.50 |
| 2/5/2018 | Blake Beasley | Manager | 0418H0014: Meeting with Cumulus to discuss PBC status. | \$366 | 0.50 | \$183.00 |
| 2/6/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0015: Review of PBC including list of rejected contracts provided by Cumulus. | \$497 | 2.10 | \$1,043.70 |
| 2/6/2018 | Blake Beasley | Manager | 0418H0016: Review approach for accruals and liabilities subject to compromise. | \$366 | 1.70 | \$622.20 |
| 2/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0017: Review of notes from walkthroughs. | \$497 | 0.50 | \$248.50 |
| 2/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0018: Review of internal controls documentation. | \$497 | 1.80 | \$894.60 |
| 2/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0019: Review of PBC. | \$497 | 2.00 | \$994.00 |
| 2/7/2018 | Blake Beasley | Manager | 0418H0020: Review of accruals scoping, testing status, PBC update, and questions regarding the TB. | \$366 | 1.10 | \$402.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total ompensation |
|----------|-------------------------------------|------------------|--|-------|----------|----------------------|
| 2/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0021: Review of scoping and testing strategy for bankruptcy FSLIs. | \$518 | 1.70 | \$880.60 |
| 2/7/2018 | Aaron T Pocklington | Director | 0418H0022: Call with A. Uralov (both PwC) regarding review comments on Cumulus memorandum to discuss with the Cumulus. | \$776 | 0.80 | \$620.80 |
| 2/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0023: Call with A. Pocklington (PwC) regarding review comments on Cumulus memorandum to discuss with the Cumulus. | \$497 | 0.80 | \$397.60 |
| 2/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0024: Drafting of bankruptcy workpapers. | \$497 | 3.10 | \$1,540.70 |
| 2/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0025: Provide comments to internal controls workpaper. | \$497 | 1.10 | \$546.70 |
| 2/8/2018 | Blake Beasley | Manager | 0418H0026: Review of accruals and LSTC scoping approach. | \$366 | 2.10 | \$768.60 |
| 2/8/2018 | Michael J Tomera | Partner | 0418H0027: Perform review of the updated tax position due to bankruptcy. | \$879 | 0.50 | \$439.50 |
| 2/8/2018 | Sarah Stein Anderson | Partner | 0418H0028: Research related to bankruptcy and impact on valuation allowance. | \$879 | 1.00 | \$879.00 |
| 2/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0029: Update of LSTC, and reorganization items. | \$497 | 5.00 | \$2,485.00 |
| 2/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0030: Review of comments on controls and status. | \$497 | 0.90 | \$447.30 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Con | Total npensation |
|-----------|-------------------------------------|-----------------------------|--|-------|-----------|---------------------|
| 2/9/2018 | Blake Beasley | Manager | 0418H0031: Review of accruals and LSTC scoping approach. | \$366 | 2.00 | \$732.00 |
| 2/10/2018 | Blake Beasley | Manager | 0418H0032: Review approach for accruals and liabilities subject to compromise. | \$366 | 1.20 | \$439.20 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0033: Review of court docket. | \$497 | 1.10 | \$546.70 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0034: Review of latest press releases on reorganization. | \$497 | 0.50 | \$248.50 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0035: Review of rejected contracts dockets. | \$497 | 1.30 | \$646.10 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0036: Review of controls and LSTC. | \$497 | 1.00 | \$497.00 |
| 2/12/2018 | Blake Beasley | Manager | 0418H0037: Review Company LSTC/claim narratives. | \$366 | 0.90 | \$329.40 |
| 2/12/2018 | Blake Beasley | Manager | 0418H0038: Review of Cumulus LSTC and claims narratives. | \$366 | 1.10 | \$402.60 |
| 2/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0039: Review of draft Retention Papers. | \$518 | 0.80 | \$414.40 |
| 2/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0040: Review update of bankruptcy procedures. | \$518 | 0.50 | \$259.00 |
| 2/12/2018 | Rajeeb Das | Senior Managing Director | 0418H0041: Review of approach to liabilities testing. | \$863 | 0.50 | \$431.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-------------------------------------|------------------|---|-------|----------|----------------------|
| 2/12/2018 | Aaron T Pocklington | Director | 0418H0042: Call with A. Uralov (PwC) regarding status update and progress. | \$776 | 0.60 | \$465.60 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0043: Call with A. Pocklington (PwC) regarding status update and progress. | \$497 | 0.60 | \$298.20 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0044: Review of rejected contracts dockets. | \$497 | 1.60 | \$795.20 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0045: Update of reorganization items workpaper. | \$497 | 1.10 | \$546.70 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0046: Review of LSTC and internal controls. | \$497 | 1.00 | \$497.00 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0047: Review of LSTC testing strategy. | \$497 | 3.10 | \$1,540.70 |
| 2/13/2018 | Blake Beasley | Manager | 0418H0048: Review bankruptcy disclosures. | \$366 | 1.20 | \$439.20 |
| 2/13/2018 | Blake Beasley | Manager | 0418H0049: Review of Cumulus ASC 852 narrative, controls, 12/31 accruals scoping approach, 12/31 reorganization and items scoping approach. | \$366 | 2.80 | \$1,024.80 |
| 2/13/2018 | Aaron T Pocklington | Director | 0418H0050: Call with A. Uralov (PwC) regarding status update and progress. | \$776 | 0.80 | \$620.80 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0051: Call with A. Pocklington (PwC) regarding status update and progress. | \$497 | 0.80 | \$397.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 2/14/2018 | Aaron T Pocklington | Director | 0418H0052: Review of accounting treatment for specific items. | \$776 | 0.20 | \$155.20 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0053: Review of LSTC testing strategy. | \$497 | 3.90 | \$1,938.30 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0054: Review of LSTC and internal controls. | \$497 | 3.00 | \$1,491.00 |
| 2/14/2018 | Blake Beasley | Manager | 0418H0055: Review of bonus accrual support and classification. | \$366 | 1.30 | \$475.80 |
| 2/14/2018 | Kendall P Davern | Associate | 0418H0056: Perform research over KPMG stance on VA related to bankruptcy. | \$199 | 0.80 | \$159.20 |
| 2/14/2018 | Sarah Stein Anderson | Partner | 0418H0057: Perform review of treatment of debt related items, transaction costs from bankruptcy, and VA considerations. | \$879 | 2.50 | \$2,197.50 |
| 2/15/2018 | Aaron T Pocklington | Director | 0418H0058: Provide bankruptcy guidance regarding system changes due to bankruptcy. | \$776 | 0.80 | \$620.80 |
| 2/15/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0059: Review of PBC items on connect, and upload new items. | \$497 | 0.80 | \$397.60 |
| 2/15/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0060: Review of court dockets. | \$497 | 1.40 | \$695.80 |
| 2/15/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0061: Review of claims filed. | \$497 | 0.50 | \$248.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|---------------------|
| 2/15/2018 | Blake Beasley | Manager | 0418H0062: Review reorganization cost (DIC/Discount) testing. | \$366 | 1.30 | \$475.80 |
| 2/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0063: Review of disclosures related to bankruptcy and going concern for the 10-K draft. | \$518 | 1.20 | \$621.60 |
| 2/15/2018 | Kendall P Davern | Associate | 0418H0064: Research over KPMG stance on VA related to bankruptcy. | \$199 | 2.00 | \$398.00 |
| 2/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0065: Review of financial statements. | \$497 | 2.70 | \$1,341.90 |
| 2/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0066: Assemble of comments. | \$497 | 0.60 | \$298.20 |
| 2/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0067: Update of LSTC workpaper. | \$497 | 1.30 | \$646.10 |
| 2/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0068: Review of financials against disclosure checklist and update of disclosure checklist. | \$497 | 0.90 | \$447.30 |
| 2/16/2018 | Rajeeb Das | Senior Managing Director | 0418H0069: Review of and provide comments to Form 10-K. | \$863 | 1.70 | \$1,467.10 |
| 2/17/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0070: Review of bankruptcy disclosures. | \$518 | 1.20 | \$621.60 |
| 2/19/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0071: Review of latest bankruptcy related press releases. | \$497 | 0.50 | \$248.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 2/19/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0072: Review of bankruptcy related language in management representation letter. | \$497 | 1.10 | \$546.70 |
| 2/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0073: Review of bankruptcy disclosure comments. | \$518 | 0.40 | \$207.20 |
| 2/19/2018 | Aaron T Pocklington | Director | 0418H0074: Call with B. Geddis (PwC) regarding status update and progress. | \$776 | 0.50 | \$388.00 |
| 2/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0075: Call with A. Pocklington (PwC) regarding status update and progress. | \$518 | 0.50 | \$259.00 |
| 2/19/2018 | Blake Beasley | Manager | 0418H0076: Meeting with PwC Risk Assurance regarding system changes in response to bankruptcy (Workplace workflow modifications). | \$366 | 0.40 | \$146.40 |
| 2/20/2018 | Aaron T Pocklington | Director | 0418H0077: E-mail correspondence and evaluate accounting matters. | \$776 | 0.80 | \$620.80 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0078: Perform testing of reorganization items. | \$497 | 3.60 | \$1,789.20 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0079: Perform testing of internal controls. | \$497 | 2.80 | \$1,391.60 |
| 2/20/2018 | Blake Beasley | Manager | 0418H0080: Review of other long-term liabilities classification testing. | \$366 | 0.60 | \$219.60 |
| 2/20/2018 | Blake Beasley | Manager | 0418H0081: Review of Chapter 11 PBC and testing status and timeline updates. | \$366 | 0.60 | \$219.60 |
| 2/20/2018 | Blake Beasley | Manager | 0418H0082: Review of updated Cumulus control narratives (pre- and post-petition liability classification). | \$366 | 0.70 | \$256.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|---------|----------|---------------------|
| 2/20/2018 | Blake Beasley | Manager | 0418H0083: Research related to ASC350/360 considerations while in bankruptcy. | \$366 | 0.50 | \$183.00 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0084: Prepare analysis for bankruptcy valuation with TS. | \$518 | 0.60 | \$310.80 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0085: Call with TS valuation regarding enterprise value. | \$497 | 0.60 | \$298.20 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0086: Discuss comments to financials with Cumulus. | . \$497 | 1.30 | \$646.10 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0087: Review of disclosures related to bankruptcy with Cumulus. | \$518 | 1.10 | \$569.80 |
| 2/21/2018 | Aaron T Pocklington | Director | 0418H0088: Review of audit and impairment materials and results. | \$776 | 1.20 | \$931.20 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0089: Update of open items list. | \$497 | 0.30 | \$149.10 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0090: Review of bankruptcy language for audit committee deck. | \$497 | 0.20 | \$99.40 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0091: Perform testing of trade payables. | \$497 | 4.00 | \$1,988.00 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0092: Review of first day order on adequate protection payments. | \$497 | 0.50 | \$248.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Cor | Total npensation |
|-----------|-------------------------------------|------------------|--|-------|-----------|---------------------|
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0093: Review of risk levels, require level of assurance, and materiality levels. | \$497 | 1.10 | \$546.70 |
| 2/21/2018 | Blake Beasley | Manager | 0418H0094: Review of trade payables scoping approach and walk-through pre-and post-petition classification of trade payable liabilities. | \$366 | 0.40 | \$146.40 |
| 2/21/2018 | Blake Beasley | Manager | 0418H0095: Research regarding considerations given bankruptcy (reorganization value). | \$366 | 0.80 | \$292.80 |
| 2/21/2018 | Aaron T Pocklington | Director | 0418H0096: Call with A. Uralov (PwC) regarding status update and progress. | \$776 | 0.50 | \$388.00 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0097: Call with A. Pocklington (PwC) regarding status update and progress. | \$497 | 0.50 | \$248.50 |
| 2/21/2018 | Aaron T Pocklington | Director | 0418H0098: Call with A. Uralov (PwC) to discuss impairment test. | \$776 | 0.50 | \$388.00 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0099: Call with A. Pocklington (PwC) to discuss impairment test. | \$497 | 0.50 | \$248.50 |
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0100: Enterprise Valuation discussions for bankruptcy. | \$518 | 1.10 | \$569.80 |
| 2/22/2018 | Aaron T Pocklington | Director | 0418H0101: Review of materials for discussions. | \$776 | 0.80 | \$620.80 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0102: Perform testing of reorganization items. | \$497 | 1.50 | \$745.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|---|-------|----------|---------------------|
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0103: Review of court docket. | \$497 | 1.00 | \$497.00 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0104: Prepare for general bankruptcy status update meeting. | \$366 | 0.60 | \$219.60 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0105: Research related to 401(k) auto enrollment correction, accounting and IRS requirements. | \$366 | 1.90 | \$695.40 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0106: Documentation of questions to Cumulus regarding bankruptcy valuation. | \$518 | 0.40 | \$207.20 |
| 2/22/2018 | Rajeeb Das | Senior Managing Director | 0418H0107: Review of claims process. | \$863 | 1.00 | \$863.00 |
| 2/22/2018 | Aaron T Pocklington | Director | 0418H0108: Call with A. Uralov (PwC) regarding audit matters. | \$776 | 0.80 | \$620.80 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0109: Call with A. Pocklington (PwC) regarding audit matters. | \$497 | 0.80 | \$397.60 |
| 2/22/2018 | Aaron T Pocklington | Director | 0418H0110: Call with B. Beasley (PwC) and Cumulus accounting management regarding bankruptcy status update. | \$776 | 0.50 | \$388.00 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0111: Call with A. Pocklington (PwC) and Cumulus accounting management regarding bankruptcy status update. | \$366 | 0.50 | \$183.00 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0112: Meeting with Cumulus regarding bankruptcy status. | \$518 | 1.10 | \$569.80 |
| 2/22/2018 | Rajeeb Das | Senior Managing Director | 0418H0113: Meeting with Cumulus to discuss claims. | \$863 | 1.00 | \$863.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|--|-------|----------|---------------------|
| 2/23/2018 | Aaron T Pocklington | Director | 0418H0114: Review of audit team testing and accounting results. | \$776 | 1.80 | \$1,396.80 |
| 2/23/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0115: Perform testing of reorganization items. | \$497 | 1.60 | \$795.20 |
| 2/23/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0116: Perform testing of LSTC. | \$497 | 1.70 | \$844.90 |
| 2/23/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0117: Review of the LSTC and reorganization items testing plan. | \$497 | 0.90 | \$447.30 |
| 2/23/2018 | Blake Beasley | Manager | 0418H0118: Review accrued station compensation reconciliation (liabilities subject to compromise). | \$366 | 1.00 | \$366.00 |
| 2/23/2018 | Blake Beasley | Manager | 0418H0119: Provide consultation related to KMV score. | \$366 | 1.20 | \$439.20 |
| 2/23/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0120: Meeting with Cumulus regarding status update. | \$497 | 0.90 | \$447.30 |
| 2/23/2018 | Paige Russell | Associate | 0418H0121: Prepare LSTC classification testing for other liabilities. | \$199 | 0.70 | \$139.30 |
| 2/23/2018 | Paige Russell | Associate | 0418H0122: Prepare LSTC classification testing for trade payables. | \$199 | 2.50 | \$497.50 |
| 2/24/2018 | Blake Beasley | Manager | 0418H0123: Review of accruals scoping approach (LSTC). | \$366 | 1.40 | \$512.40 |
| 2/24/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0124: Discussion with Cumulus regarding bankruptcy valuation. | \$518 | 0.60 | \$310.80 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|----------------------|
| 2/25/2018 | Blake Beasley | Manager | 0418H0125: Review amortization and write-off of deferred financing costs and debt discounts associated with Senior Notes, Term Loan, and Revolver. | \$366 | 2.10 | \$768.60 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0126: Provide comments to financials. | \$497 | 1.10 | \$546.70 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0127: Perform testing of LSTC accounts payables. | \$497 | 2.40 | \$1,192.80 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0128: Perform testing of LSTC trade payables. | \$497 | 2.50 | \$1,242.50 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0129: Perform testing of LSTC. | \$497 | 0.50 | \$248.50 |
| 2/26/2018 | Blake Beasley | Manager | 0418H0130: Review of liabilities subject to compromise test plan for other liabilities. | \$366 | 1.40 | \$512.40 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0131: Review bankruptcy controls for additional testing needs. | \$518 | 4.10 | \$2,123.80 |
| 2/26/2018 | Rajeeb Das | Senior Managing Director | 0418H0132: Perform financial statement review and provide comments to the Cumulus. | \$863 | 2.00 | \$1,726.00 |
| 2/26/2018 | Aaron T Pocklington | Director | 0418H0133: Call with B. Geddis (PwC) and Cumulus regarding status update. | \$776 | 1.20 | \$931.20 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0134: Call with A. Pocklington (PwC) and Cumulus regarding status update. | \$518 | 1.20 | \$621.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|---------|----------|---------------------|
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0135: Discussion with Cumulus regarding comments to financials. | \$497 | 0.40 | \$198.80 |
| 2/26/2018 | Timothy M Whitson | Partner | 0418H0136: Meeting with Cumulus to discuss enterprise value reconciliation. | \$879 | 0.90 | \$791.10 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0137: Prepare for weekly status update call Cumulus | . \$497 | 0.60 | \$298.20 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0138: Weekly status update call Cumulus. | \$497 | 0.60 | \$298.20 |
| 2/27/2018 | Aaron T Pocklington | Director | 0418H0139: Review of bankruptcy accounting matters. | \$776 | 1.20 | \$931.20 |
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0140: Perform testing of LSTC. | \$497 | 2.80 | \$1,391.60 |
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0141: Review of court dockets. | \$497 | 2.20 | \$1,093.40 |
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0142: Review of findings around pensions. | \$497 | 2.60 | \$1,292.20 |
| 2/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0143: Review bankruptcy controls for additional testing needs. | \$518 | 3.20 | \$1,657.60 |
| 2/27/2018 | Michael Robert Dean | Manager | 0418H0144: Perform technical review of the bankruptcy implications. | \$518 | 2.50 | \$1,295.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|----------------------|
| 2/27/2018 | Rajeeb Das | Senior Managing Director | 0418H0145: Review of Form 10-K. | \$863 | 1.50 | \$1,294.50 |
| 2/27/2018 | Robert Martin Barrett | Partner | 0418H0146: Review quality assurance of certain testing areas. | \$879 | 4.00 | \$3,516.00 |
| 2/27/2018 | Timothy M Whitson | Partner | 0418H0147: Prepare status update on bankruptcy workflows. | \$879 | 0.60 | \$527.40 |
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0148: Meeting with Cumulus regarding reorganization items. | \$497 | 0.90 | \$447.30 |
| 2/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0149: Discussion with Cumulus regarding bankruptcy controls. | \$518 | 0.80 | \$414.40 |
| 2/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0150: Discussion with Cumulus regarding bankruptcy valuation. | \$518 | 0.90 | \$466.20 |
| 2/28/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0151: Perform testing of LSTC and documentation. | \$497 | 9.50 | \$4,721.50 |
| 2/28/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0152: Perform testing of reorganization items. | \$497 | 1.60 | \$795.20 |
| 2/28/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0153: Perform testing of internal controls. | \$497 | 0.50 | \$248.50 |
| 2/28/2018 | Blake Beasley | Manager | 0418H0154: Review of 12/31/2017 restructuring items (DIC/Discount and Professional Fees) and follow-up with Cumulus. | \$366 | 1.50 | \$549.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|---|-------|----------|---------------------|
| 2/28/2018 | Blake Beasley | Manager | 0418H0155: Review of revisions to Cumulus claims reconciliation narrative and draft reconciliation. | \$366 | 2.10 | \$768.60 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0156: Review bankruptcy controls for additional testing needs. | \$518 | 2.20 | \$1,139.60 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0157: Review of testing approach for claims reconciliation process. | \$518 | 0.70 | \$362.60 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0158: Discussion with Cumulus regarding bankruptcy control deficiency. | \$518 | 0.70 | \$362.60 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0159: Meeting with S. Smith and J. Lee (Cumulus) to discuss outstanding requested support related to reorganization items. | \$265 | 1.50 | \$397.50 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0160: Perform testing of reorganization items. | \$497 | 2.40 | \$1,192.80 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0161: Perform testing of LSTC. | \$497 | 4.10 | \$2,037.70 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0162: Perform testing of claims. | \$497 | 1.40 | \$695.80 |
| 3/1/2018 | Blake Beasley | Manager | 0418H0163: Review of liabilities subject to compromise testing. | \$366 | 2.60 | \$951.60 |
| 3/1/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0164: Review of bankruptcy procedures. | \$518 | 0.50 | \$259.00 |
| 3/1/2018 | Rajeeb Das | Senior Managing Director | 0418H0165: Perform risk management review. | \$863 | 1.00 | \$863.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|----------|-------------------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/1/2018 | Sarah Stein Anderson | Partner | 0418H0166: Review of treatment of debt related items, transaction costs from bankruptcy, and VA considerations. | \$879 | 1.00 | \$879.00 |
| 3/1/2018 | Timothy M Whitson | Partner | 0418H0167: Review bankruptcy slides for Audit Committee. | \$879 | 0.80 | \$703.20 |
| 3/1/2018 | Paige Russell | Associate | 0418H0168: Perform LSTC classification testing. | \$199 | 0.90 | \$179.10 |
| 3/2/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0169: Perform testing of reorganization items. | \$497 | 1.40 | \$695.80 |
| 3/2/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0170: Review of court dockets. | \$497 | 2.10 | \$1,043.70 |
| 3/2/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0171: Perform testing of claims. | \$497 | 1.50 | \$745.50 |
| 3/2/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0172: Prepare status update e-mail sent to client. | \$497 | 1.00 | \$497.00 |
| 3/2/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0173: Perform testing of internal controls. | \$497 | 1.00 | \$497.00 |
| 3/2/2018 | Michael Robert Dean | Manager | 0418H0174: Perform technical review of the bankruptcy implications on the audit. | \$518 | 0.30 | \$155.40 |
| 3/2/2018 | Rajeeb Das | Senior Managing Director | 0418H0175: Review of EV reconciliation. | \$863 | 1.00 | \$863.00 |
| 3/3/2018 | Blake Beasley | Manager | 0418H0176: Review of liabilities subject to compromise and reorganization (deferred charges) testing. | \$366 | 2.20 | \$805.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours C | Total ompensation |
|----------|-------------------------------------|------------------|---|---------|---------|----------------------|
| 3/4/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0177: Perform testing of claims reconciliation. | \$497 | 2.50 | \$1,242.50 |
| 3/5/2018 | Aaron T Pocklington | Director | 0418H0178: Review of testing results of audit procedures. | \$776 | 2.00 | \$1,552.00 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0179: Perform testing of claims reconciliation. | \$497 | 3.00 | \$1,491.00 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0180: Perform testing of LSTC. | \$497 | 5.00 | \$2,485.00 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0181: Perform testing of internal controls. | \$497 | 3.60 | \$1,789.20 |
| 3/5/2018 | Blake Beasley | Manager | 0418H0182: Review of liabilities subject to compromise testing. | \$366 | 1.40 | \$512.40 |
| 3/5/2018 | Blake Beasley | Manager | 0418H0183: Review of 12/31/2017 impairment assessment. | . \$366 | 0.40 | \$146.40 |
| 3/5/2018 | Blake Beasley | Manager | 0418H0184: Review of controls scoping, sample sizes for LSTC, reorganization, and critical vendors controls testing approach. | \$366 | 1.50 | \$549.00 |
| 3/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0185: Communications with client and review of client analysis on enterprise value in bankruptcy documents | \$518 | 2.30 | \$1,191.40 |
| 3/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0186: Review of narrative and walkthroughs related to bankruptcy controls. | \$518 | 1.80 | \$932.40 |
| 3/5/2018 | John Page Luster | Associate | 0418H0187: Perform testing of claims. | \$225 | 3.50 | \$787.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|-----------|--|---------|----------|---------------------|
| 3/5/2018 | Paige Russell | Associate | 0418H0188: Test accrued expenses non-reversing liabilities subject to compromise. | \$199 | 2.30 | \$457.70 |
| 3/5/2018 | Paige Russell | Associate | 0418H0189: Test accrued station comp liabilities subject to compromise. | \$199 | 2.80 | \$557.20 |
| 3/5/2018 | Paige Russell | Associate | 0418H0190: Review testing of the classification between pre and post petition liabilities. | \$199 | 1.40 | \$278.60 |
| 3/5/2018 | Ryley Carlson Johnson | Associate | 0418H0191: Perform testing through Tranche 2 search for unrecorded liabilities and inquired with CMLS. | \$156 | 4.20 | \$655.20 |
| 3/5/2018 | Timothy M Whitson | Partner | 0418H0192: Review bankruptcy slides for Audit Committee. | \$879 | 2.80 | \$2,461.20 |
| 3/5/2018 | Timothy M Whitson | Partner | 0418H0193: Review of bankruptcy controls documentation | . \$879 | 1.20 | \$1,054.80 |
| 3/5/2018 | Veronica Cristina Romero | Associate | 0418H0194: Review of client bankruptcy narrative in preparation for bankruptcy walkthrough. | \$199 | 0.60 | \$119.40 |
| 3/5/2018 | Veronica Cristina Romero | Associate | 0418H0195: Document bankruptcy walkthrough. | \$199 | 3.50 | \$696.50 |
| 3/5/2018 | Veronica Cristina Romero | Associate | 0418H0196: Prepare for bankruptcy walkthrough with B. Beasley (PwC). | \$199 | 0.60 | \$119.40 |
| 3/5/2018 | Veronica Cristina Romero | Associate | 0418H0197: Prepare for bankruptcy walkthrough with A. Uralov (PwC). | \$199 | 1.00 | \$199.00 |
| 3/5/2018 | Veronica Cristina Romero | Associate | 0418H0198: Perform bankruptcy walkthrough with CMLS. | \$199 | 2.60 | \$517.40 |
| 3/5/2018 | Aaron T Pocklington | Director | 0418H0199: Discussion with B. Beasley (PwC) regarding bankruptcy status update. | \$776 | 0.50 | \$388.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 3/5/2018 | Blake Beasley | Manager | 0418H0200: Discussion with A. Pocklington (PwC) regarding bankruptcy status update. | \$366 | 0.50 | \$183.00 |
| 3/5/2018 | Aaron T Pocklington | Director | 0418H0201: Discussion with A Uralov (PwC) regarding procedures. | \$776 | 0.50 | \$388.00 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0202: Discussion with A. Pocklington (PwC) regarding procedures. | \$497 | 0.50 | \$248.50 |
| 3/6/2018 | Aaron T Pocklington | Director | 0418H0203: Review audit test of controls and bankruptcy accounting. | \$776 | 0.90 | \$698.40 |
| 3/6/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0204: Perform testing of claims reconciliation. | \$497 | 3.00 | \$1,491.00 |
| 3/6/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0205: Perform testing of LSTC. | \$497 | 3.00 | \$1,491.00 |
| 3/6/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0206: Perform testing of internal controls. | \$497 | 2.30 | \$1,143.10 |
| 3/6/2018 | Blake Beasley | Manager | 0418H0207: Review of controls testing (LSTC classification). | \$366 | 1.80 | \$658.80 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0208: Review of updated client analysis on EBP issue. | \$518 | 0.90 | \$466.20 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0209: Review of LSTC analysis and associated accruals testing. | \$518 | 1.30 | \$673.40 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0210: Review of bankruptcy controls strategy and testing. | \$518 | 1.10 | \$569.80 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|-----------------------------|--|-------|----------|---------------------|
| 3/6/2018 | Joshua T Goodelman | Senior Manager | 0418H0211: Provide technical (National Office) reguidance regarding bankruptcy position and required disclosures. | \$518 | 1.00 | \$518.00 |
| 3/6/2018 | Michael Cofsky | Senior Manager | 0418H0212: Provide partner consultation regarding bankruptcy implications and matters prior to audit completion. | \$776 | 1.00 | \$776.00 |
| 3/6/2018 | Rajeeb Das | Senior Managing Director | 0418H0213: Review of client's bankruptcy memorandum. | \$863 | 1.50 | \$1,294.50 |
| 3/6/2018 | Timothy M Whitson | Partner | 0418H0214: Preparation of bankruptcy information within the AC materials. | \$879 | 1.20 | \$1,054.80 |
| 3/6/2018 | Veronica Cristina Romero | Associate | 0418H0215: Perform controls testing for reorganization items. | \$199 | 1.60 | \$318.40 |
| 3/6/2018 | Veronica Cristina Romero | Associate | 0418H0216: Perform controls testing for cash requirements report. | \$199 | 3.20 | \$636.80 |
| 3/6/2018 | Veronica Cristina Romero | Associate | 0418H0217: Perform controls testing for LSTC schedule. | \$199 | 1.60 | \$318.40 |
| 3/6/2018 | Veronica Cristina Romero | Associate | 0418H0218: Perform controls testing for LSTC adjustments. | \$199 | 1.60 | \$318.40 |
| 3/6/2018 | Ryley Carlson Johnson | Associate | 0418H0219: Perform testing over Tranche 2 search for unrecorded liabilities and followed up CMLS for missing support . | \$156 | 5.10 | \$795.60 |
| 3/6/2018 | Ryley Carlson Johnson | Associate | 0418H0220: Continue: Perform testing over Tranche 2 search for unrecorded liabilities and followed up CMLS for missing support . | \$156 | 2.20 | \$343.20 |
| 3/6/2018 | Paige Russell | Associate | 0418H0221: Perform LSTC classification testing. | \$199 | 3.10 | \$616.90 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|----------|-------------------------------------|-----------------------------|--|-------|----------|---------------------|
| 3/7/2018 | Rajeeb Das | Senior Managing Director | 0418H0222: Review of client memorandum on bankruptcy accounting. | \$863 | 1.00 | \$863.00 |
| 3/7/2018 | Aaron T Pocklington | Director | 0418H0223: Review of accounting and audit procedures and results. | \$776 | 2.20 | \$1,707.20 |
| 3/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0224: Perform testing of claims reconciliation. | \$497 | 2.00 | \$994.00 |
| 3/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0225: Perform testing of LSTC. | \$497 | 4.00 | \$1,988.00 |
| 3/7/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0226: Perform testing of internal controls. | \$497 | 2.10 | \$1,043.70 |
| 3/7/2018 | Blake Beasley | Manager | 0418H0227: Review of interest expense, accrued interest, and contractual interest testing. | \$366 | 1.80 | \$658.80 |
| 3/7/2018 | John Page Luster | Associate | 0418H0228: Perform testing of claims. | \$225 | 2.10 | \$472.50 |
| 3/7/2018 | Rajeeb Das | Senior Managing Director | 0418H0229: Provide updates to claims testing. | \$863 | 2.00 | \$1,726.00 |
| 3/7/2018 | Rajeeb Das | Senior Managing Director | 0418H0230: Review of database steps per GAAS. | \$863 | 1.00 | \$863.00 |
| 3/7/2018 | Veronica Cristina Romero | Associate | 0418H0231: Address comments from A. Uralov (PwC) on cash requirements report. | \$199 | 1.60 | \$318.40 |
| 3/7/2018 | Veronica Cristina Romero | Associate | 0418H0232: Address comments from A. Uralov (PwC) on bankruptcy walkthrough. | \$199 | 1.10 | \$218.90 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total empensation |
|----------|-------------------------------------|------------------|---|-------|----------|----------------------|
| 3/7/2018 | Ryley Carlson Johnson | Associate | 0418H0233: Perform testing through Tranche 1 search for unrecorded liabilities and followed up with CMLS for support. | \$156 | 4.70 | \$733.20 |
| 3/7/2018 | Ryley Carlson Johnson | Associate | 0418H0234: Continue: Perform testing through Tranche 1 search for unrecorded liabilities and followed up with CMLS for support. | \$156 | 2.40 | \$374.40 |
| 3/8/2018 | Aaron T Pocklington | Director | 0418H0235: Review of accounting documents and audit results. | \$776 | 2.40 | \$1,862.40 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0236: Perform testing of claims reconciliation. | \$497 | 2.00 | \$994.00 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0237: Perform testing of LSTC. | \$497 | 4.00 | \$1,988.00 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0238: Perform testing of internal controls. | \$497 | 1.10 | \$546.70 |
| 3/8/2018 | Blake Beasley | Manager | 0418H0239: Review of bonus accrual (LSTC classification). | \$366 | 1.10 | \$402.60 |
| 3/8/2018 | Caleb Henry Sansom | Associate | 0418H0240: Perform test of trade payables and follow-up with client regarding outstanding support. | \$199 | 3.20 | \$636.80 |
| 3/8/2018 | John Page Luster | Associate | 0418H0241: Perform testing of claims. | \$225 | 5.40 | \$1,215.00 |
| 3/8/2018 | Paige Russell | Associate | 0418H0242: Test other ST liabilities subject to compromise and reorganization. | \$199 | 2.30 | \$457.70 |
| 3/8/2018 | Paige Russell | Associate | 0418H0243: Test accrued bonus liabilities subject to compromise. | \$199 | 2.10 | \$417.90 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total ompensation |
|----------|-------------------------------------|-----------------------------|--|-------|----------|----------------------|
| 3/8/2018 | Paige Russell | Associate | 0418H0244: Test accrued expenses others liabilities subject to compromise. | \$199 | 1.90 | \$378.10 |
| 3/8/2018 | Paige Russell | Associate | 0418H0245: Test accrued commissions liabilities subject to compromise. | \$199 | 2.60 | \$517.40 |
| 3/8/2018 | Paige Russell | Associate | 0418H0246: Test accrued revenue share liabilities subject to compromise. | \$199 | 2.70 | \$537.30 |
| 3/8/2018 | Rajeeb Das | Senior Managing Director | 0418H0247: Review of valuation items. | \$863 | 2.00 | \$1,726.00 |
| 3/8/2018 | Rajeeb Das | Senior Managing Director | 0418H0248: Review of LSTC. | \$863 | 1.50 | \$1,294.50 |
| 3/8/2018 | Timothy M Whitson | Partner | 0418H0249: Perform partner review of bankruptcy disclosures and provide feedback to team. | \$879 | 4.00 | \$3,516.00 |
| 3/8/2018 | Aaron T Pocklington | Director | 0418H0250: Meeting with A. Uralov (PwC) regarding audit procedures. | \$776 | 1.00 | \$776.00 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0251: Meeting with A. Pocklington (PwC) regarding audit procedures. | \$497 | 1.00 | \$497.00 |
| 3/8/2018 | Courtney M Braxton | Senior Associate | 0418H0252: Prepare substantive test of details to address recognition of valuation allowance and implication of bankruptcy on existing tax assets. | \$265 | 12.00 | \$3,180.00 |
| 3/9/2018 | Aaron T Pocklington | Director | 0418H0253: Perform review and audit procedures for bankruptcy accounting. | \$776 | 2.80 | \$2,172.80 |
| 3/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0254: Review of accounting implication memorandum. | \$497 | 2.50 | \$1,242.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-------------------------------------|------------------|--|-------|----------|---------------------|
| 3/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0255: Update of control workpapers. | \$497 | 2.10 | \$1,043.70 |
| 3/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0256: Review of rejected contracts. | \$497 | 2.10 | \$1,043.70 |
| 3/9/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0257: Review of court dockets. | \$497 | 3.40 | \$1,689.80 |
| 3/9/2018 | Blake Beasley | Manager | 0418H0258: Review capitalized debt costs testing in light of bankruptcy. | \$366 | 1.10 | \$402.60 |
| 3/9/2018 | Blake Beasley | Manager | 0418H0259: Review of interest expense, accrued interest, and contractual interest testing. | \$366 | 0.90 | \$329.40 |
| 3/9/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0260: Review bankruptcy impacted testing - interest expense, accrued interest and contractual interest testing. | \$518 | 4.80 | \$2,486.40 |
| 3/9/2018 | Cody L Smith | Partner | 0418H0261: Provide technical (National Office) reguidance regarding bankruptcy position and required disclosures. | \$879 | 0.50 | \$439.50 |
| 3/9/2018 | Courtney M Braxton | Senior Associate | 0418H0262: Review of bankruptcy tax impact. | \$265 | 0.50 | \$132.50 |
| 3/9/2018 | John Page Luster | Associate | 0418H0263: Perform testing of claims. | \$225 | 3.70 | \$832.50 |
| 3/9/2018 | Joshua T Goodelman | Senior Manager | 0418H0264: Provide technical (National Office) reguidance regarding bankruptcy position and required disclosures. | \$518 | 1.00 | \$518.00 |
| 3/9/2018 | Ryley Carlson Johnson | Associate | 0418H0265: Perform follow up with CMLS in regards to Tranche 2 of search for unrecorded liabilities . | \$156 | 0.80 | \$124.80 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|--|-------|----------|---------------------|
| 3/9/2018 | Timothy M Whitson | Partner | 0418H0266: Perform partner review of bankruptcy disclosures and provide feedback to team. | \$879 | 3.00 | \$2,637.00 |
| 3/9/2018 | Timothy M Whitson | Partner | 0418H0267: Prepare for call with B. Geddis (PwC) to discuss bankruptcy accounting matters. | \$879 | 0.20 | \$175.80 |
| 3/9/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0268: Call with T. Whitson (PwC) to discuss bankruptcy accounting matters. | \$518 | 1.20 | \$621.60 |
| 3/9/2018 | Timothy M Whitson | Partner | 0418H0269: Call with B. Geddis (PwC) to discuss bankruptcy accounting matters. | \$879 | 1.20 | \$1,054.80 |
| 3/9/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0270: Meeting with CMLS regarding bankruptcy enterprise value. | \$518 | 0.60 | \$310.80 |
| 3/9/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0271: Review of outstanding items related to bankruptcy testing with CMLS. | \$518 | 1.30 | \$673.40 |
| 3/9/2018 | Sarah Stein Anderson | Partner | 0418H0272: Review of bankruptcy considerations regarding recognizing pre/post bankruptcy. | \$879 | 1.00 | \$879.00 |
| 3/10/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0273: Review liabilities subject to compromise testing. | \$518 | 2.40 | \$1,243.20 |
| 3/10/2018 | Timothy M Whitson | Partner | 0418H0274: Perform partner review of bankruptcy disclosures and provide feedback to team. | \$879 | 3.00 | \$2,637.00 |
| 3/11/2018 | Paige Russell | Associate | 0418H0275: Prepare summary for testing status related to YE procedures. | \$199 | 2.10 | \$417.90 |
| 3/12/2018 | Aaron T Pocklington | Director | 0418H0276: Review performance of audit review results. | \$776 | 0.70 | \$543.20 |
| 3/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0277: Perform testing of claims. | \$497 | 3.90 | \$1,938.30 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|----------------------|
| 3/12/2018 | Blake Beasley | Manager | 0418H0278: Review of trade payables review comments and follow-up with client. | \$366 | 1.10 | \$402.60 |
| 3/12/2018 | Rajeeb Das | Senior Managing Director | 0418H0279: Analysis of new claims. | \$863 | 1.00 | \$863.00 |
| 3/12/2018 | Timothy M Whitson | Partner | 0418H0280: Perform partner review of bankruptcy disclosures and provide feedback to team. | \$879 | 3.50 | \$3,076.50 |
| 3/12/2018 | Veronica Cristina Romero | Associate | 0418H0281: Perform claims reconciliation testing. | \$199 | 3.50 | \$696.50 |
| 3/12/2018 | Aaron T Pocklington | Director | 0418H0282: Call with A. Pocklington (PwC) on status of bankruptcy procedures. | \$776 | 0.50 | \$388.00 |
| 3/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0283: Call with A. Pocklington (PwC) on status of bankruptcy procedures. | \$518 | 0.50 | \$259.00 |
| 3/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0284: Meeting with B. Beasley (PwC) regarding claims reconciliation test approach. | \$497 | 0.60 | \$298.20 |
| 3/12/2018 | Blake Beasley | Manager | 0418H0285: Meeting with A. Uralov (PwC) regarding claims reconciliation test approach. | \$366 | 0.60 | \$219.60 |
| 3/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0286: Discussion with V. Romero (PwC) regarding strategy for claims reconciliation testing. | \$497 | 0.60 | \$298.20 |
| 3/12/2018 | Veronica Cristina Romero | Associate | 0418H0287: Discussion with A. Uralov (PwC) regarding strategy for claims reconciliation testing. | \$199 | 0.60 | \$119.40 |
| 3/12/2018 | Blake Beasley | Manager | 0418H0288: Meeting with CMLS regarding general bankruptcy status update. | \$366 | 0.30 | \$109.80 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|----------------------|
| 3/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0289: Discussion with CMLS regarding status of bankruptcy open requests. | \$518 | 0.50 | \$259.00 |
| 3/13/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0290: Perform testing of claims. | \$497 | 4.60 | \$2,286.20 |
| 3/13/2018 | Blake Beasley | Manager | 0418H0291: Review of changes to sublease assumptions and adjustment to leases in restructuring. | \$366 | 0.80 | \$292.80 |
| 3/13/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0292: Review claims reconciliation testing and requests. | \$518 | 3.60 | \$1,864.80 |
| 3/13/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0293: Review of bankruptcy controls approach and documentation. | \$518 | 2.10 | \$1,087.80 |
| 3/13/2018 | Courtney M Braxton | Senior Associate | 0418H0294: Review of bankruptcy tax impact. | \$265 | 0.50 | \$132.50 |
| 3/13/2018 | Michael Cofsky | Senior Manager | 0418H0295: Provide partner consultation regarding bankruptcy implications and matters prior to audit completion. | \$776 | 0.50 | \$388.00 |
| 3/13/2018 | Michael Robert Dean | Manager | 0418H0296: Perform technical review of the bankruptcy implications on the audit. | \$518 | 2.00 | \$1,036.00 |
| 3/13/2018 | Rajeeb Das | Senior Managing Director | 0418H0297: Perform testing of claims. | \$863 | 2.00 | \$1,726.00 |
| 3/13/2018 | Veronica Cristina Romero | Associate | 0418H0298: Perform claims reconciliation testing. | \$199 | 6.60 | \$1,313.40 |
| 3/13/2018 | Veronica Cristina Romero | Associate | 0418H0299: Review of status update regarding claims reconciliation testing. | \$199 | 0.60 | \$119.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 3/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0300: Present and walkthrough of bankruptcy workpapers. | \$497 | 2.00 | \$994.00 |
| 3/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0301: Perform testing of LSTC. | \$497 | 1.10 | \$546.70 |
| 3/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0302: Perform testing of claims. | \$497 | 1.40 | \$695.80 |
| 3/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0303: Prepare bankruptcy procedures summary memorandum. | \$497 | 4.00 | \$1,988.00 |
| 3/14/2018 | Blake Beasley | Manager | 0418H0304: Review of trade payables review comments (Toledo) and follow-up with client. | \$366 | 1.20 | \$439.20 |
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0305: Follow-up with client on open controls and claims reconciliation requests. | \$518 | 1.10 | \$569.80 |
| 3/14/2018 | Timothy M Whitson | Partner | 0418H0306: Perform partner review of bankruptcy disclosures and provide feedback to team. | \$879 | 4.00 | \$3,516.00 |
| 3/14/2018 | Veronica Cristina Romero | Associate | 0418H0307: Perform claims reconciliation testing. | \$199 | 2.30 | \$457.70 |
| 3/14/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0308: Status update on reconciliation testing with V. Romero (PwC). | \$497 | 0.60 | \$298.20 |
| 3/14/2018 | Veronica Cristina Romero | Associate | 0418H0309: Status update on reconciliation testing with A. Uralov (PwC). | \$199 | 0.60 | \$119.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total empensation |
|-----------|-------------------------------------|------------------|--|-------|----------|----------------------|
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0310: Call with CMLS to discuss status of bankruptcy procedures. | \$518 | 0.50 | \$259.00 |
| 3/14/2018 | Courtney M Braxton | Senior Associate | 0418H0311: Prepare substantive test of details to address recognition of valuation allowance and implication of bankruptcy on existing tax assets. | \$265 | 9.50 | \$2,517.50 |
| 3/15/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0312: Review of first day motion. | \$497 | 0.60 | \$298.20 |
| 3/15/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0313: Review of LSTC. | \$497 | 0.90 | \$447.30 |
| 3/15/2018 | Blake Beasley | Manager | 0418H0314: Review of LCS comparison file (Noble versus BIA). | \$366 | 1.20 | \$439.20 |
| 3/15/2018 | Blake Beasley | Manager | 0418H0315: Review reconciliation of stations and markets subject to valuation. | \$366 | 1.70 | \$622.20 |
| 3/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0316: Review claims reconciliation testing and requests. | \$518 | 4.30 | \$2,227.40 |
| 3/15/2018 | Courtney M Braxton | Senior Associate | 0418H0317: Perform bankruptcy testing . | \$265 | 0.50 | \$132.50 |
| 3/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0318: Discussion with Transaction Services team on bankruptcy valuation assumptions. | \$518 | 0.50 | \$259.00 |
| 3/16/2018 | Aaron T Pocklington | Director | 0418H0319: Review of updated 10-k and related audit materials. | \$776 | 1.00 | \$776.00 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0320: Test accrued commissions liabilities subject to compromise and reorganization. | \$265 | 0.80 | \$212.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0321: Perform testing of LSTC. | \$497 | 2.00 | \$994.00 |
| 3/16/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0322: Perform testing of claims. | \$497 | 2.00 | \$994.00 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0323: Review of updated LCS for New Orleans. | \$366 | 0.40 | \$146.40 |
| 3/16/2018 | Veronica Cristina Romero | Associate | 0418H0324: Perform claims reconciliation testing. | \$199 | 1.60 | \$318.40 |
| 3/16/2018 | Aaron T Pocklington | Director | 0418H0325: Call with B. Geddis (PwC) regarding audit procedure progress and open items. | \$776 | 0.80 | \$620.80 |
| 3/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0326: Call with A. Pocklington (PwC) regarding audit procedure progress and open items. | \$518 | 0.80 | \$414.40 |
| 3/16/2018 | Veronica Cristina Romero | Associate | 0418H0327: Prepare updates to controls testing procedures related to changes in management's reorganization items detail. | \$199 | 1.60 | \$318.40 |
| 3/16/2018 | Veronica Cristina Romero | Associate | 0418H0328: Prepare updates to substantive test of details for bridge entries recorded for reorganization items. | \$199 | 2.30 | \$457.70 |
| 3/17/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0329: Review of bankruptcy accruals and LSTC classification testing. | \$518 | 0.80 | \$414.40 |
| 3/17/2018 | Rajeeb Das | Senior Managing Director | 0418H0330: Review of claims data. | \$863 | 2.00 | \$1,726.00 |
| 3/17/2018 | Rajeeb Das | Senior Managing Director | 0418H0331: Review of Form 10-K. | \$863 | 0.50 | \$431.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/18/2018 | Paige Russell | Associate | 0418H0332: Prepare summary status update related to testing. | \$199 | 2.30 | \$457.70 |
| 3/19/2018 | Aaron T Pocklington | Director | 0418H0333: Review of audit database materials. | \$776 | 2.70 | \$2,095.20 |
| 3/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0334: Test accrued bonus liabilities subject to compromise and reorganization. | \$265 | 0.70 | \$185.50 |
| 3/19/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0335: Provide comments to financials. | \$497 | 1.50 | \$745.50 |
| 3/19/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0336: Review treatment of adequate protection payments. | \$497 | 1.60 | \$795.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0337: Review of adequate protection payment classification and bridge entry. | \$366 | 0.90 | \$329.40 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0338: Review of bankruptcy controls testing (BANK-1 review reorganization items) and evaluate results. | \$366 | 0.90 | \$329.40 |
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0339: Review of changes to the financial statements in the bankruptcy related items. | \$518 | 0.80 | \$414.40 |
| 3/19/2018 | Michael Robert Dean | Manager | 0418H0340: Perform technical review of the bankruptcy implications on the audit. | \$518 | 0.50 | \$259.00 |
| 3/19/2018 | Rajeeb Das | Senior Managing Director | 0418H0341: Review of presentation of LSTC. | \$863 | 1.00 | \$863.00 |
| 3/19/2018 | Robert Martin Barrett | Partner | 0418H0342: Review quality assurance of certain testing areas. | \$879 | 2.00 | \$1,758.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|--|-------|----------|---------------------|
| 3/19/2018 | Veronica Cristina Romero | Associate | 0418H0343: Perform test of liabilities subject to compromise testing. | \$199 | 2.30 | \$457.70 |
| 3/19/2018 | Veronica Cristina Romero | Associate | 0418H0344: Perform claims reconciliation testing. | \$199 | 2.30 | \$457.70 |
| 3/19/2018 | Aaron T Pocklington | Director | 0418H0345: Call with B. Geddis and B. Beasley (both PwC) to review outstanding items and status of bankruptcy audit procedures. | \$776 | 0.50 | \$388.00 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0346: Call with A. Pocklington and B. Geddis (both PwC) to review outstanding items and status of bankruptcy audit procedures. | \$366 | 0.50 | \$183.00 |
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0347: Call with A. Pocklington and B. Beasley (both PwC) to review outstanding items and status of bankruptcy audit procedures. | \$518 | 0.50 | \$259.00 |
| 3/19/2018 | Veronica Cristina Romero | Associate | 0418H0348: Address review comments related to LSTC cutoff controls testing. | \$199 | 1.80 | \$358.20 |
| 3/20/2018 | Aaron T Pocklington | Director | 0418H0349: Review of audit procedures and results. | \$776 | 1.50 | \$1,164.00 |
| 3/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0350: Perform testing of claims. | \$497 | 1.50 | \$745.50 |
| 3/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0351: Review of client's memorandum. | \$497 | 1.00 | \$497.00 |
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0352: Review claims reconciliation substantive procedures. | \$518 | 3.40 | \$1,761.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|---|-------|----------|---------------------|
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0353: Prepare documentation in the bankruptcy significant matter. | \$518 | 2.60 | \$1,346.80 |
| 3/20/2018 | Courtney M Braxton | Senior Associate | 0418H0354: Perform bankruptcy and tax reform testing. | \$265 | 5.00 | \$1,325.00 |
| 3/20/2018 | Veronica Cristina Romero | Associate | 0418H0355: Perform test of liabilities subject to compromise testing. | \$199 | 1.60 | \$318.40 |
| 3/20/2018 | Veronica Cristina Romero | Associate | 0418H0356: Perform claims reconciliation testing. | \$199 | 2.20 | \$437.80 |
| 3/20/2018 | Courtney M Braxton | Senior Associate | 0418H0357: Continue: Perform bankruptcy and tax reform testing. | \$265 | 5.00 | \$1,325.00 |
| 3/20/2018 | Veronica Cristina Romero | Associate | 0418H0358: Status update meeting regarding reorganization items controls testing. | \$199 | 1.00 | \$199.00 |
| 3/21/2018 | Aaron T Pocklington | Director | 0418H0359: Review of audit procedures and results. | \$776 | 0.80 | \$620.80 |
| 3/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0360: Document bankruptcy within the triggering events memorandum. | \$265 | 0.70 | \$185.50 |
| 3/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0361: Perform testing of LSTC. | \$497 | 3.50 | \$1,739.50 |
| 3/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0362: Review of first day motions on adequate protection payments. | \$497 | 0.60 | \$298.20 |
| 3/21/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0363: Perform testing of bankruptcy controls. | \$497 | 2.00 | \$994.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|-----------------------------|--|-------|----------|---------------------|
| 3/21/2018 | Blake Beasley | Manager | 0418H0364: Review of claims reconciliation substantive procedures. | \$366 | 2.10 | \$768.60 |
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0365: Review of reorganization Items control. | \$518 | 1.40 | \$725.20 |
| 3/21/2018 | Veronica Cristina Romero | Associate | 0418H0366: Perform claims reconciliation testing. | \$199 | 2.20 | \$437.80 |
| 3/21/2018 | Veronica Cristina Romero | Associate | 0418H0367: Prepare reconciliation of fee applications/court dockets to management's reorganization detail. | \$199 | 0.80 | \$159.20 |
| 3/21/2018 | Veronica Cristina Romero | Associate | 0418H0368: Prepare controls testing procedures related to claims reconciliation controls. | \$199 | 1.60 | \$318.40 |
| 3/22/2018 | Aaron T Pocklington | Director | 0418H0369: Review of audit procedures and provide review comments. | \$776 | 3.80 | \$2,948.80 |
| 3/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0370: Perform testing of LSTC. | \$497 | 5.60 | \$2,783.20 |
| 3/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0371: Review of updated financials. | \$497 | 1.90 | \$944.30 |
| 3/22/2018 | Rajeeb Das | Senior Managing Director | 0418H0372: Perform financial statement review. | \$863 | 1.50 | \$1,294.50 |
| 3/22/2018 | Veronica Cristina Romero | Associate | 0418H0373: Perform claims reconciliation testing. | \$199 | 2.30 | \$457.70 |
| 3/22/2018 | Blake Beasley | Manager | 0418H0374: Review PwC Tax procedures over the valuation allowance assessment and implications of bankruptcy. | \$366 | 1.60 | \$585.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|--|-------|----------|---------------------|
| 3/22/2018 | Paige Russell | Associate | 0418H0375: Address review comments on adequate protection testing. | \$199 | 0.90 | \$179.10 |
| 3/22/2018 | Veronica Cristina Romero | Associate | 0418H0376: Prepare controls testing procedures related to claims reconciliation controls. | \$199 | 2.30 | \$457.70 |
| 3/23/2018 | Aaron T Pocklington | Director | 0418H0377: Review of latest 10-K draft and provide comments and tie down to audit testing. | \$776 | 1.20 | \$931.20 |
| 3/23/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0378: Review of claims support. | \$497 | 3.10 | \$1,540.70 |
| 3/23/2018 | Blake Beasley | Manager | 0418H0379: Review of interest expense classification and disclosure in the financial statements. | \$366 | 3.30 | \$1,207.80 |
| 3/23/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0380: Review the adequate protection payments documentation. | \$518 | 4.50 | \$2,331.00 |
| 3/23/2018 | Veronica Cristina Romero | Associate | 0418H0381: Perform claims reconciliation testing. | \$199 | 2.40 | \$477.60 |
| 3/24/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0382: Perform testing of LSTC. | \$497 | 1.00 | \$497.00 |
| 3/24/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0383: Perform testing of claims. | \$497 | 7.10 | \$3,528.70 |
| 3/24/2018 | Blake Beasley | Manager | 0418H0384: Review of claims reconciliation substantive procedures (including follow-up with client). | \$366 | 1.50 | \$549.00 |
| 3/25/2018 | Blake Beasley | Manager | 0418H0385: Review substantive and controls testing procedures related to tax reform. | \$366 | 1.10 | \$402.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-------------------------------------|------------------|--|---------|----------|---------------------|
| 3/26/2018 | Aaron T Pocklington | Director | 0418H0386: Review of audit results and procedures. | \$776 | 0.80 | \$620.80 |
| 3/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0387: Perform testing of claims. | \$497 | 4.50 | \$2,236.50 |
| 3/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0388: Perform testing of LSTC. | \$497 | 1.50 | \$745.50 |
| 3/26/2018 | Blake Beasley | Manager | 0418H0389: Review of claims reconciliation substantive procedures (including follow-up with client). | \$366 | 3.10 | \$1,134.60 |
| 3/26/2018 | Aaron T Pocklington | Director | 0418H0390: Prepare for call with A. Uralov (PwC) relating to specific bankruptcy accounting matters. | \$776 | 0.50 | \$388.00 |
| 3/26/2018 | Aaron T Pocklington | Director | 0418H0391: Call with A. Uralov (PwC) relating to specific bankruptcy accounting matters. | \$776 | 0.50 | \$388.00 |
| 3/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0392: Call with A. Pocklington (PwC) relating to specific bankruptcy accounting matters. | \$497 | 0.50 | \$248.50 |
| 3/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0393: Discussion with CMLS regarding status on bankruptcy procedures. | \$518 | 1.00 | \$518.00 |
| 3/26/2018 | Paige Russell | Associate | 0418H0394: Prepare updates to LSTC classification testing | . \$199 | 2.30 | \$457.70 |
| 3/27/2018 | Aaron T Pocklington | Director | 0418H0395: Resolve audit related matters. | \$776 | 1.20 | \$931.20 |
| 3/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0396: Perform testing of LSTC. | \$497 | 5.00 | \$2,485.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours C | Total ompensation |
|--------------|-------------------------------------|-----------------------------|---|-------|---------|----------------------|
| 3/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0397: Perform testing of controls. | \$497 | 0.50 | \$248.50 |
| 3/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0398: Review testing of controls and walkthrough documentation around the bankruptcy accounting process. | \$518 | 4.10 | \$2,123.80 |
| 3/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0399: Prepare for call with CMLS regarding status update and progress. | \$497 | 1.50 | \$745.50 |
| 3/27/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0400: Call with CMLS regarding status update and progress. | \$497 | 3.00 | \$1,491.00 |
| 3/28/2018 | Aaron T Pocklington | Director | 0418H0401: Perform review of accounting matters. | \$776 | 0.50 | \$388.00 |
| 3/28/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0402: Address comments in the workpapers. | \$497 | 0.30 | \$149.10 |
| 3/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0403: Review of client's accounting for adequate protection payments. | \$518 | 2.00 | \$1,036.00 |
| 3/28/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H0404: Discussion with CMLS regarding treatment of adequate protection payments. | \$497 | 0.70 | \$347.90 |
| 3/29/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0405: Review of bankruptcy accruals and LSTC classification testing. | \$518 | 1.50 | \$777.00 |
| 3/29/2018 | Rajeeb Das | Senior Managing Director | 0418H0406: Determine matter regarding pre-petition claims. | \$863 | 1.00 | \$863.00 |
| Subtotal - I | Hours and Compensation | tion - Bankruptcy | Technical Accounting and/or Financial Reporting | | 688.40 | \$322,546.60 |

Exhibit E

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Con | npensation |
|------------|------------------------------|------------------|---|-------|-----------|------------|
| Additional | Accounting Procedu | res | | | | |
| 2/1/2018 | Martin E Pupko | Manager | 0418H0407: Review valuation test approach for intangibles and Goodwill. | \$571 | 1.00 | \$571.00 |
| 2/1/2018 | Nicholas A Kray | Director | 0418H0408: Determine systems impacted as a result of bankruptcy. | \$518 | 0.50 | \$259.00 |
| 2/2/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0409: Research related to implementation of ASC 606 and 10-K disclosure considerations. | \$265 | 0.50 | \$132.50 |
| 2/2/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0410: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 3.70 | \$980.50 |
| 2/2/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0411: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 2.30 | \$609.50 |
| 2/2/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0412: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 2.00 | \$530.00 |
| 2/5/2018 | Blake Beasley | Manager | 0418H0413: Perform follow-up with F&D related to NET-5 testing. | \$366 | 0.70 | \$256.20 |
| 2/6/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0414: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 2.10 | \$556.50 |
| 2/6/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0415: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 2.50 | \$662.50 |
| 2/6/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0416: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 1.90 | \$503.50 |
| 2/6/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0417: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 3.50 | \$927.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|----------|------------------------------|------------------|---|-------|----------|---------------------|
| 2/6/2018 | Nicholas A Kray | Director | 0418H0418: Update documentation related to systems impact. | \$518 | 1.00 | \$518.00 |
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0419: Perform SAB 99 analysis related to escheat payments. | \$265 | 0.60 | \$159.00 |
| 2/7/2018 | Amanda F Adams | Manager | 0418H0420: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 1.00 | \$366.00 |
| 2/8/2018 | Blake Beasley | Manager | 0418H0421: Perform follow-up with F&D related to controls status. | \$366 | 0.40 | \$146.40 |
| 2/8/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0422: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 1.40 | \$371.00 |
| 2/8/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0423: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 2.00 | \$530.00 |
| 2/8/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0424: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 3.20 | \$848.00 |
| 2/8/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0425: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 3.40 | \$901.00 |
| 2/8/2018 | Paige Russell | Associate | 0418H0426: Prepare for F&D meeting related to controls testing and reliance . | \$199 | 2.30 | \$457.70 |
| 2/8/2018 | Timothy M Whitson | Partner | 0418H0427: Perform partner review of DTA VA. | \$879 | 0.70 | \$615.30 |
| 2/9/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0428: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 1.10 | \$291.50 |
| 2/9/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0429: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 4.90 | \$1,298.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|------------------|---|-------|----------|---------------------|
| 2/9/2018 | Sarah Stein Anderson | Partner | 0418H0430: Meeting with M. Taylor (CMLS) to discuss client position on valuation allowance. | \$879 | 1.50 | \$1,318.50 |
| 2/13/2018 | Caleb Henry Sansom | Associate | 0418H0431: Perform SAB99 testing. | \$199 | 1.00 | \$199.00 |
| 2/14/2018 | Amanda F Adams | Manager | 0418H0432: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 1.00 | \$366.00 |
| 2/14/2018 | Caleb Henry Sansom | Associate | 0418H0433: Perform SAB99 testing. | \$199 | 1.50 | \$298.50 |
| 2/14/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0434: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 4.10 | \$1,086.50 |
| 2/14/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0435: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 1.40 | \$371.00 |
| 2/14/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0436: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 2.50 | \$662.50 |
| 2/14/2018 | Timothy M Whitson | Partner | 0418H0437: Review of disclosure updates under ASC 852 and going concern draft disclosures. | \$879 | 1.50 | \$1,318.50 |
| 2/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0438: Update system changes due to bankruptcy. | \$265 | 0.80 | \$212.00 |
| 2/15/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0439: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 0.70 | \$185.50 |
| 2/15/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0440: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 2.70 | \$715.50 |
| 2/15/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0441: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 3.60 | \$954.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|------------------|--|-------|----------|---------------------|
| 2/15/2018 | Nicholas A Kray | Director | 0418H0442: Update documentation related to systems impact. | \$518 | 0.50 | \$259.00 |
| 2/15/2018 | Paige Russell | Associate | 0418H0443: Prepare for meeting with F&D related to controls testing . | \$199 | 1.40 | \$278.60 |
| 2/16/2018 | Amanda F Adams | Manager | 0418H0444: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 1.00 | \$366.00 |
| 2/16/2018 | Blake Beasley | Manager | 0418H0445: Review cash escheat testing and adjusting entry. | \$366 | 0.70 | \$256.20 |
| 2/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0446: Review of DTA. | \$518 | 1.10 | \$569.80 |
| 2/16/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0447: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 2.50 | \$662.50 |
| 2/16/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0448: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 1.60 | \$424.00 |
| 2/16/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0449: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 3.90 | \$1,033.50 |
| 2/16/2018 | Timothy M Whitson | Partner | 0418H0450: Perform review and provide guidance regarding outstanding checks issue. | \$879 | 1.20 | \$1,054.80 |
| 2/18/2018 | Blake Beasley | Manager | 0418H0451: Review cash escheat testing and adjusting entry. | \$366 | 1.20 | \$439.20 |
| 2/19/2018 | Amanda F Adams | Manager | 0418H0452: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 0.50 | \$183.00 |
| 2/19/2018 | Blake Beasley | Manager | 0418H0453: Review long over due PBC requests and Review status update. | \$366 | 1.10 | \$402.60 |
| 2/19/2018 | Blake Beasley | Manager | 0418H0454: Research related to 401(k) auto enrollment. | \$366 | 1.20 | \$439.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Con | Total npensation |
|-----------|-----------------------------|------------------|--|-------|-----------|---------------------|
| 2/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0455: Review tax treatment of debt and modification updates. | \$518 | 2.00 | \$1,036.00 |
| 2/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0456: Review of 401(k) issue. | \$518 | 2.50 | \$1,295.00 |
| 2/19/2018 | Nicholas A Kray | Director | 0418H0457: Update documentation related to systems impact. | \$518 | 1.00 | \$518.00 |
| 2/20/2018 | Blake Beasley | Manager | 0418H0458: Review revisions for financial statement tie- out. | \$366 | 2.40 | \$878.40 |
| 2/20/2018 | Blake Beasley | Manager | 0418H0459: Research related to treatment of escheat payments. | \$366 | 1.10 | \$402.60 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0460: Review of DTA. | \$518 | 1.50 | \$777.00 |
| 2/20/2018 | Takeo Inada | Senior Manager | 0418H0461: Review of engagement team's DTA position paper. | \$776 | 1.00 | \$776.00 |
| 2/20/2018 | Christopher Buttimer | Associate | 0418H0462: Prepare valuation test approach for intangibles and Goodwill. | \$199 | 2.00 | \$398.00 |
| 2/20/2018 | Martin E Pupko | Manager | 0418H0463: Review valuation test approach for intangibles and Goodwill. | \$571 | 1.00 | \$571.00 |
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0464: Perform follow up related to F&D reliance controls. | \$265 | 3.40 | \$901.00 |
| 2/21/2018 | Blake Beasley | Manager | 0418H0465: Research related to 401(k) auto enrollment correction, accounting and IRS requirements. | \$366 | 1.30 | \$475.80 |
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0466: Review of 401(k) considerations. | \$518 | 1.40 | \$725.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|-----------------------------|---|-------|----------|---------------------|
| 2/21/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0467: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 4.00 | \$1,060.00 |
| 2/21/2018 | Blake Beasley | Manager | 0418H0468: Meeting with GHRS to discuss 401(k) auto enrollment correction. | \$366 | 0.50 | \$183.00 |
| 2/21/2018 | Blake Beasley | Manager | 0418H0469: Meeting with J. Lee (Cumulus) regarding 401(k) auto enrollment (calculations, assumptions, magnitude). | \$366 | 0.50 | \$183.00 |
| 2/21/2018 | Amitkumar Patel | Senior Managing Director | 0418H0470: Research and discussion regarding business value implications. | \$782 | 1.00 | \$782.00 |
| 2/21/2018 | Christopher Buttimer | Associate | 0418H0471: Prepare valuation testing for FCC licenses assumptions. | \$199 | 4.10 | \$815.90 |
| 2/21/2018 | Christopher Buttimer | Associate | 0418H0472: Prepare valuation testing for Goodwill assumptions. | \$199 | 1.90 | \$378.10 |
| 2/21/2018 | Martin E Pupko | Manager | 0418H0473: Research and discussion regarding business value implications. | \$571 | 1.00 | \$571.00 |
| 2/21/2018 | Nicole Marie Carmona | Paraprofessional | 0418H0474: Financial statement tie-out rework. | \$156 | 3.50 | \$546.00 |
| 2/21/2018 | Shayna Shane Rojas | Paraprofessional | 0418H0475: Financial statement tie-out rework. | \$156 | 1.50 | \$234.00 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0476: Meeting with CMLS regarding adjusting entry related to construction in process balances. | \$366 | 0.70 | \$256.20 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0477: Review F&D control reliance over WWO Balance Sheet reconciliation. | \$366 | 0.60 | \$219.60 |
| 2/22/2018 | Blake Beasley | Manager | 0418H0478: Review of 401(k) correction calculation and requirements. | \$366 | 0.50 | \$183.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|------------------|---|-------|----------|---------------------|
| 2/22/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0479: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 2.40 | \$636.00 |
| 2/22/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0480: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 2.60 | \$689.00 |
| 2/22/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0481: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 3.00 | \$795.00 |
| 2/22/2018 | Nicholas A Kray | Director | 0418H0482: Review documentation related to bankruptcy systems impact. | \$518 | 1.00 | \$518.00 |
| 2/22/2018 | Timothy M Whitson | Partner | 0418H0483: Perform partner review of research regarding 401k matters. | \$879 | 1.40 | \$1,230.60 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0484: Meeting with SME regarding 401(k). | \$518 | 1.50 | \$777.00 |
| 2/22/2018 | Angelyn Rose Bautista | Paraprofessional | 0418H0485: Financial statement tie-out rework. | \$156 | 6.00 | \$936.00 |
| 2/22/2018 | Christopher Buttimer | Associate | 0418H0486: Perform valuation procedures related to discount rate. | \$199 | 3.60 | \$716.40 |
| 2/22/2018 | Christopher Buttimer | Associate | 0418H0487: Perform valuation procedures related to terminal growth rate. | \$199 | 3.40 | \$676.60 |
| 2/22/2018 | Gary Matthew Sigafoos | Manager | 0418H0488: Review DTA adjustment and assess control implications. | \$366 | 0.70 | \$256.20 |
| 2/22/2018 | Nicole Marie Carmona | Paraprofessional | 0418H0489: Financial statement tie-out rework. | \$156 | 5.00 | \$780.00 |
| 2/22/2018 | Nicole Marie Carmona | Paraprofessional | 0418H0490: Continue: Financial statement tie-out rework. | \$156 | 3.00 | \$468.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|------------------|--|-------|----------|---------------------|
| 2/22/2018 | Shayna Shane Rojas | Paraprofessional | 0418H0491: Financial statement tie-out rework. | \$156 | 3.50 | \$546.00 |
| 2/23/2018 | Blake Beasley | Manager | 0418H0492: Review LCS tie-out and comparison file. | \$366 | 2.60 | \$951.60 |
| 2/23/2018 | Blake Beasley | Manager | 0418H0493: Review draft agenda for CMLS meeting regarding delayed PBCs and status of FS revisions. | \$366 | 1.60 | \$585.60 |
| 2/23/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0494: Review tax treatment of debt and modification updates. | \$518 | 3.10 | \$1,605.80 |
| 2/23/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0495: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 3.00 | \$795.00 |
| 2/23/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0496: Discussion with Cumulus regarding 401(k). | \$518 | 0.50 | \$259.00 |
| 2/23/2018 | Angelyn Rose Bautista | Paraprofessional | 0418H0497: Financial statement tie-out rework. | \$156 | 5.50 | \$858.00 |
| 2/23/2018 | Christopher Buttimer | Associate | 0418H0498: Research related to reorganization value. | \$199 | 2.00 | \$398.00 |
| 2/23/2018 | Martin E Pupko | Manager | 0418H0499: Review FCC and Goodwill valuation procedures (procedures over WACC). | \$571 | 1.00 | \$571.00 |
| 2/23/2018 | Paige Russell | Associate | 0418H0500: Research related to FCC and Goodwill terminal growth rate assumptions. | \$199 | 0.90 | \$179.10 |
| 2/23/2018 | Ryley Carlson Johnson | Associate | 0418H0501: Prepare trial balance bridge file (v.1 to v.2). | \$156 | 1.80 | \$280.80 |
| 2/23/2018 | Shayna Shane Rojas | Paraprofessional | 0418H0502: Financial statement tie-out rework. | \$156 | 5.50 | \$858.00 |
| 2/24/2018 | Blake Beasley | Manager | 0418H0503: Review PBC status update for CMLS meeting regarding CH11 PBC items. | \$366 | 1.00 | \$366.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | Total ompensation |
|-----------|--------------------------|------------------|--|-------|---------|----------------------|
| 2/24/2018 | Blake Beasley | Manager | 0418H0504: Prepare 401(k) audit program. | \$366 | 0.80 | \$292.80 |
| 2/24/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0505: Review of financial statement tie-out. | \$518 | 4.40 | \$2,279.20 |
| 2/25/2018 | Blake Beasley | Manager | 0418H0506: Substantive Audit Procedures - Notes Payable & Long-term Debt - Test of Details - Interest expense - Test interest expense and accrual. | \$366 | 3.00 | \$1,098.00 |
| 2/26/2018 | Blake Beasley | Manager | 0418H0507: Review SAB99 related to CIP adjustment. | \$366 | 3.60 | \$1,317.60 |
| 2/26/2018 | Blake Beasley | Manager | 0418H0508: Review long over due PBC requests and provide status update. | \$366 | 2.10 | \$768.60 |
| 2/26/2018 | Blake Beasley | Manager | 0418H0509: Review of Cumulus prepared 401(k) autoenrollment catch-up calculation. | \$366 | 1.20 | \$439.20 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0510: Review of 401(k) considerations. | \$518 | 1.60 | \$828.80 |
| 2/26/2018 | Timothy M Whitson | Partner | 0418H0511: Perform partner review of research regarding 401k matters. | \$879 | 2.50 | \$2,197.50 |
| 2/26/2018 | Timothy M Whitson | Partner | 0418H0512: Perform partner review of DTA VA. | \$879 | 2.20 | \$1,933.80 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0513: Meeting with B. Beasley (PwC) regarding 401(k) matters. | \$518 | 0.50 | \$259.00 |
| 2/26/2018 | Blake Beasley | Manager | 0418H0514: Meeting with B. Geddis (PwC) and Cumulus regarding 401(k) auto-enrollment and catch-up calculations | \$366 | 0.60 | \$219.60 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0515: Meeting with B. Beasley (PwC) and Cumulus regarding 401(k) auto-enrollment and catch-up calculations | \$518 | 0.60 | \$310.80 |
| 2/26/2018 | Angelyn Rose Bautista | Paraprofessional | 0418H0516: Prepare financial statement version comparison and update tie-out procedures for changes. | \$156 | 5.50 | \$858.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total empensation |
|-----------|------------------------------|------------------|--|-------|----------|----------------------|
| 2/26/2018 | Christopher Buttimer | Associate | 0418H0517: Review changes to management's FCC and Goodwill analysis. | \$199 | 3.50 | \$696.50 |
| 2/26/2018 | Martin E Pupko | Manager | 0418H0518: Review FCC and Goodwill valuation procedures (procedures over terminal growth rate). | \$571 | 1.00 | \$571.00 |
| 2/26/2018 | Paige Russell | Associate | 0418H0519: Research related to FCC and Goodwill terminal growth rate assumptions. | \$199 | 1.10 | \$218.90 |
| 2/26/2018 | Paige Russell | Associate | 0418H0520: Prepare FCC LCS tie-out. | \$199 | 0.70 | \$139.30 |
| 2/26/2018 | Ryley Carlson Johnson | Associate | 0418H0521: Prepare trial balance bridge file (v.1 to v.2). | \$156 | 0.30 | \$46.80 |
| 2/26/2018 | Shayna Shane Rojas | Paraprofessional | 0418H0522: Prepare financial statement version comparison and update tie-out procedures for changes. | \$156 | 5.50 | \$858.00 |
| 2/27/2018 | Blake Beasley | Manager | 0418H0523: Review long over due PBC requests and Review status update. | \$366 | 1.70 | \$622.20 |
| 2/27/2018 | Blake Beasley | Manager | 0418H0524: Review revisions for financial statement tie- out. | \$366 | 2.20 | \$805.20 |
| 2/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0525: Review of 401(k) considerations. | \$518 | 3.60 | \$1,864.80 |
| 2/27/2018 | Caleb Henry Sansom | Associate | 0418H0526: Review various 401(k) adjustment scenarios. | \$199 | 0.60 | \$119.40 |
| 2/27/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0527: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 4.60 | \$1,219.00 |
| 2/27/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0528: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 3.40 | \$901.00 |
| 2/27/2018 | Debbie Packer | Director | 0418H0529: Provide automatic enrollment consultation. | \$776 | 1.00 | \$776.00 |

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| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|------------------------------|------------------|---|-------|----------|---------------------|
| 2/27/2018 | Timothy M Whitson | Partner | 0418H0530: Review of disclosure updates under ASC 852 and going concern draft disclosures. | \$879 | 1.40 | \$1,230.60 |
| 2/27/2018 | Christopher Buttimer | Associate | 0418H0531: Perform comparison of operating margins to peer company data. | \$199 | 3.00 | \$597.00 |
| 2/27/2018 | Martin E Pupko | Manager | 0418H0532: Review FCC and Goodwill valuation procedures (procedures over EBITDA Margin). | \$571 | 1.00 | \$571.00 |
| 2/27/2018 | Paige Russell | Associate | 0418H0533: Prepare FCC LCS tie-out. | \$199 | 1.10 | \$218.90 |
| 2/28/2018 | Blake Beasley | Manager | 0418H0534: Review SAB99 related to CIP adjustment. | \$366 | 3.50 | \$1,281.00 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0535: Review of 401(k) considerations. | \$518 | 3.20 | \$1,657.60 |
| 2/28/2018 | Caleb Henry Sansom | Associate | 0418H0536: Review of assumptions used in the 401(k) calculation. | \$199 | 0.70 | \$139.30 |
| 2/28/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0537: Prepare walk-through of system changes implemented as a result of bankruptcy. | \$265 | 2.10 | \$556.50 |
| 2/28/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0538: Perform walk-through of system changes implemented as a result of bankruptcy (pre-petition and post-petition routing of invoices). | \$265 | 1.30 | \$344.50 |
| 2/28/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0539: Review of support for system changes implemented as a result of bankruptcy. | \$265 | 1.60 | \$424.00 |
| 2/28/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0540: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 1.90 | \$503.50 |
| 2/28/2018 | Chesley Carter Whitesides | Senior Associate | 0418H0541: Prepare walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$265 | 3.10 | \$821.50 |
| 2/28/2018 | Debbie Packer | Director | 0418H0542: Review 401(k) plan auto-enrollment and plan documentation. | \$776 | 1.50 | \$1,164.00 |

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| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|--------------------------|----------------|--|-------|----------|---------------------|
| 2/28/2018 | Nicholas A Kray | Director | 0418H0543: Review documentation related to bankruptcy systems impact. | \$518 | 1.00 | \$518.00 |
| 2/28/2018 | Blake Beasley | Manager | 0418H0544: Review substantive testing of Goodwill impairment analysis (2018 forecast and terminal growth assumptions). | \$366 | 3.00 | \$1,098.00 |
| 2/28/2018 | Blake Beasley | Manager | 0418H0545: Review updates to planned audit strategy given change in direct assistance. | \$366 | 1.50 | \$549.00 |
| 2/28/2018 | Blake Beasley | Manager | 0418H0546: Status update meeting with PwC Tax to discuss planned procedures related to tax reform. | \$366 | 0.50 | \$183.00 |
| 2/28/2018 | Christopher Buttimer | Associate | 0418H0547: Prepare FCC valuation completion memorandum. | \$199 | 2.00 | \$398.00 |
| 2/28/2018 | Ryley Carlson Johnson | Associate | 0418H0548: Prepare trial balance bridge file (v.1 to v.2). | \$156 | 1.30 | \$202.80 |
| 3/1/2018 | Amanda F Adams | Manager | 0418H0549: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 2.00 | \$732.00 |
| 3/1/2018 | Blake Beasley | Manager | 0418H0550: Review financial statement revisions. | \$366 | 2.10 | \$768.60 |
| 3/1/2018 | Blake Beasley | Manager | 0418H0551: Review SAB99 related to CIP adjustment. | \$366 | 1.50 | \$549.00 |
| 3/1/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0552: Review tax treatment of debt and modification updates. | \$518 | 1.70 | \$880.60 |
| 3/1/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0553: Review of financial statement tie-out. | \$518 | 2.20 | \$1,139.60 |
| 3/1/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0554: Review of client analysis on EBP issue. | \$518 | 4.40 | \$2,279.20 |
| 3/1/2018 | Caleb Henry Sansom | Associate | 0418H0555: Perform SAB99 testing. | \$199 | 4.40 | \$875.60 |

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| Date | Name | Position 1 | Description | Rate | Hours Co | Total empensation |
|----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/1/2018 | Debbie Packer | Director | 0418H0556: Follow up regarding 401(k) plan documentation. | \$776 | 1.00 | \$776.00 |
| 3/1/2018 | Sarah Stein Anderson | Partner | 0418H0557: Review impairment and VA considerations. | \$879 | 1.00 | \$879.00 |
| 3/1/2018 | Timothy M Whitson | Partner | 0418H0558: Provide partner review of valuation discussion for FCC licenses. | \$879 | 1.00 | \$879.00 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0559: Perform controls testing related to management's forecast. | \$265 | 3.20 | \$848.00 |
| 3/1/2018 | Caleb Henry Sansom | Associate | 0418H0560: Review internal audit work papers. | \$199 | 2.50 | \$497.50 |
| 3/1/2018 | Christopher Buttimer | Associate | 0418H0561: Perform tie-out of management's valuation analysis. | \$199 | 4.00 | \$796.00 |
| 3/1/2018 | Martin E Pupko | Manager | 0418H0562: Review changes to management's FCC and Goodwill analysis. | \$571 | 1.00 | \$571.00 |
| 3/1/2018 | Paige Russell | Associate | 0418H0563: Prepare FCC LCS tie-out. | \$199 | 0.80 | \$159.20 |
| 3/1/2018 | Paige Russell | Associate | 0418H0564: Review and follow-up on trial balance bridge entry support. | \$199 | 0.70 | \$139.30 |
| 3/1/2018 | Paige Russell | Associate | 0418H0565: Follow-up related to outstanding FCC questions and requests. | \$199 | 0.60 | \$119.40 |
| 3/1/2018 | Ryley Carlson Johnson | Associate | 0418H0566: Perform detail testing for select bridge entries. | \$156 | 0.70 | \$109.20 |
| 3/2/2018 | Amanda F Adams | Manager | 0418H0567: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 0.30 | \$109.80 |
| 3/2/2018 | Blake Beasley | Manager | 0418H0568: Completion and reporting - Completion Activities - Client communications - completion. | \$366 | 2.80 | \$1,024.80 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/2/2018 | Blake Beasley | Manager | 0418H0569: Review revisions to Company FCC impairment analysis. | \$366 | 1.50 | \$549.00 |
| 3/2/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0570: Discussion with legal regarding client analysis on EBP issue. | \$518 | 1.00 | \$518.00 |
| 3/2/2018 | Caleb Henry Sansom | Associate | 0418H0571: Perform SAB99 testing. | \$199 | 3.20 | \$636.80 |
| 3/2/2018 | Caleb Henry Sansom | Associate | 0418H0572: Meeting with Hancock & Askew to discuss the various 401(k) adjustment scenarios considered. | \$199 | 1.30 | \$258.70 |
| 3/2/2018 | Christopher Buttimer | Associate | 0418H0573: Discussion with engagement team regarding reorganization value. | \$199 | 1.00 | \$199.00 |
| 3/2/2018 | Ryley Carlson Johnson | Associate | 0418H0574: Perform detail testing for select bridge entries. | \$156 | 0.60 | \$93.60 |
| 3/3/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0575: Perform controls testing related to management's forecast. | \$265 | 1.00 | \$265.00 |
| 3/3/2018 | Caleb Henry Sansom | Associate | 0418H0576: Prepare updates to internal audit reliance strategy. | \$199 | 1.00 | \$199.00 |
| 3/4/2018 | Paige Russell | Associate | 0418H0577: Review and follow-up on trial balance bridge entry support. | \$199 | 1.90 | \$378.10 |
| 3/5/2018 | Amanda F Adams | Manager | 0418H0578: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 1.00 | \$366.00 |
| 3/5/2018 | Blake Beasley | Manager | 0418H0579: Review SAB99 related to CIP adjustment. | \$366 | 0.80 | \$292.80 |
| 3/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0580: Review of financial statement tie-out. | \$518 | 2.70 | \$1,398.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/5/2018 | Caleb Henry Sansom | Associate | 0418H0581: Review of Hancock Askew's various calculations and documentation of next steps for testing strategy. | \$199 | 3.30 | \$656.70 |
| 3/5/2018 | Gary Matthew Sigafoos | Manager | 0418H0582: Review the tax reform updates needed. | \$366 | 1.30 | \$475.80 |
| 3/5/2018 | Shadel Cortorreal | Associate | 0418H0583: Perform additional testing over Intangible & Goodwill & PPE. | \$199 | 10.00 | \$1,990.00 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0584: Address review comments on forecast controls testing. | \$265 | 1.60 | \$424.00 |
| 3/5/2018 | Amitkumar Patel | Senior Managing Director | 0418H0585: Review valuation test procedures for FCC and Goodwill. | \$782 | 1.00 | \$782.00 |
| 3/5/2018 | Caleb Henry Sansom | Associate | 0418H0586: Review internal audit work papers. | \$199 | 1.50 | \$298.50 |
| 3/5/2018 | Christopher Buttimer | Associate | 0418H0587: Discussion with engagement team regarding valuation team follow-up. | \$199 | 2.00 | \$398.00 |
| 3/5/2018 | Martin E Pupko | Manager | 0418H0588: Follow-up related to outstanding FCC questions and requests. | \$571 | 1.00 | \$571.00 |
| 3/6/2018 | Blake Beasley | Manager | 0418H0589: Substantive Audit Procedures - Accrued & Other Current Liabilities - Test of Details - Current and non-current debt and senior notes - Accrued Liabilities Testing Strategy. | \$366 | 3.60 | \$1,317.60 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0590: Review of financial statement tie-out. | \$518 | 0.70 | \$362.60 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0591: Review the updated DTA VA. | \$518 | 1.00 | \$518.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/6/2018 | Gary Matthew Sigafoos | Manager | 0418H0592: Research and prepare impact assessment for tax reform enactment. | \$366 | 1.70 | \$622.20 |
| 3/6/2018 | Paige Russell | Associate | 0418H0593: Prepare and test FCC impairment recalculation file. | \$199 | 4.10 | \$815.90 |
| 3/6/2018 | Timothy M Whitson | Partner | 0418H0594: Perform valuation review for FCC licenses and status update. | \$879 | 2.60 | \$2,285.40 |
| 3/6/2018 | Sarah Stein Anderson | Partner | 0418H0595: Discussions with CMLS on NOL true up from 2010 and initial review of information received to date. | \$879 | 2.00 | \$1,758.00 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0596: Review internal audit work papers. | \$265 | 0.40 | \$106.00 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0597: Status update meeting with internal audit regarding review comments and outstanding support. | \$265 | 0.50 | \$132.50 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0598: Prepare assessment of top-side entry recorded related to long-outstanding payments. | \$265 | 2.90 | \$768.50 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0599: Perform controls testing over management's Goodwill analysis. | \$265 | 2.60 | \$689.00 |
| 3/6/2018 | Blake Beasley | Manager | 0418H0600: Status update meeting regarding changes in PBC owners as a result of turnover. | \$366 | 2.00 | \$732.00 |
| 3/6/2018 | Caleb Henry Sansom | Associate | 0418H0601: Review internal audit work papers. | \$199 | 2.20 | \$437.80 |
| 3/6/2018 | Christopher Buttimer | Associate | 0418H0602: Perform tie-out of management's valuation analysis. | \$199 | 5.00 | \$995.00 |
| 3/6/2018 | Courtney M Braxton | Senior Associate | 0418H0603: Prepare audit plan to address impact of tax reform. | \$265 | 13.00 | \$3,445.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/6/2018 | Gary Matthew Sigafoos | Manager | 0418H0604: Review audit plan for tax reform. | \$366 | 3.10 | \$1,134.60 |
| 3/6/2018 | Martin E Pupko | Manager | 0418H0605: Meeting with engagement team and management to discuss reorganization value considerations | \$571 | 1.00 | \$571.00 |
| 3/6/2018 | Paige Russell | Associate | 0418H0606: Prepare market listing to 10-K reconciliation. | \$199 | 2.70 | \$537.30 |
| 3/6/2018 | Ryley Carlson Johnson | Associate | 0418H0607: Perform detail testing for select bridge entries. | \$156 | 0.70 | \$109.20 |
| 3/6/2018 | Shadel Cortorreal | Associate | 0418H0608: Prepare substantive test of details related to tax reform implementation. | \$199 | 11.00 | \$2,189.00 |
| 3/7/2018 | Blake Beasley | Manager | 0418H0609: Research related to 401(k) auto enrollment. | \$366 | 1.70 | \$622.20 |
| 3/7/2018 | Caleb Henry Sansom | Associate | 0418H0610: Recalculation of Hancock and Askew calculation scenarios regarding 401(k). | \$199 | 2.90 | \$577.10 |
| 3/7/2018 | Gary Matthew Sigafoos | Manager | 0418H0611: Research and prepare impact assessment for tax reform enactment. | \$366 | 1.90 | \$695.40 |
| 3/7/2018 | Paige Russell | Associate | 0418H0612: Prepare and test LCS comparison file (Noble versus BIA). | \$199 | 4.10 | \$815.90 |
| 3/7/2018 | Shadel Cortorreal | Associate | 0418H0613: Perform additional testing over Deferred Accruals, Provision to Return, and Current Income Tax Provision. | \$199 | 11.00 | \$2,189.00 |
| 3/7/2018 | Timothy M Whitson | Partner | 0418H0614: Review substantive testing, 401k matters and event driven reassessment memo. | \$879 | 3.00 | \$2,637.00 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0615: Follow-up meeting with management regarding capitalized software and CIP review status. | \$265 | 0.40 | \$106.00 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0616: Status update meeting with internal audit regarding review comments and outstanding support. | \$265 | 0.40 | \$106.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0617: Perform detail testing of capitalized software additions. | \$265 | 1.00 | \$265.00 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0618: Status update meeting regarding ASC350 and ASC360 impairment assessment. | \$265 | 1.20 | \$318.00 |
| 3/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0619: Perform controls testing over management's Goodwill analysis. | \$265 | 1.40 | \$371.00 |
| 3/7/2018 | Caleb Henry Sansom | Associate | 0418H0620: Follow-up with internal audit regarding review comments and timing. | \$199 | 1.00 | \$199.00 |
| 3/7/2018 | Christopher Buttimer | Associate | 0418H0621: Discussion with engagement team regarding valuation team follow-up. | \$199 | 3.00 | \$597.00 |
| 3/7/2018 | Courtney M Braxton | Senior Associate | 0418H0622: Prepare an inventory of tax assets for purposes of assessing impact of tax reform. | \$265 | 13.50 | \$3,577.50 |
| 3/7/2018 | Gary Matthew Sigafoos | Manager | 0418H0623: Review management's position regarding valuation allowance considerations given bankruptcy proceedings. | \$366 | 2.10 | \$768.60 |
| 3/7/2018 | Martin E Pupko | Manager | 0418H0624: Review revised valuation tie-out and test procedures. | \$571 | 1.00 | \$571.00 |
| 3/7/2018 | Paige Russell | Associate | 0418H0625: Prepare FCC recalculation file and trace inputs to third-party source data. | \$199 | 3.70 | \$736.30 |
| 3/8/2018 | Amanda F Adams | Manager | 0418H0626: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 1.00 | \$366.00 |
| 3/8/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0627: Review of financial statement tie-out. | \$518 | 5.00 | \$2,590.00 |
| 3/8/2018 | Debbie Packer | Director | 0418H0628: Prepare updates to 401(k) tax auto enrollment matters. | \$776 | 0.50 | \$388.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/8/2018 | Gary Matthew Sigafoos | Manager | 0418H0629: Research and prepare impact assessment for tax reform enactment. | \$366 | 3.90 | \$1,427.40 |
| 3/8/2018 | Robert Macagnano | Director | 0418H0630: Discussion with Cumulus certain tax provision matters. | \$776 | 4.00 | \$3,104.00 |
| 3/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0631: Perform controls testing over management's Goodwill analysis. | \$265 | 2.50 | \$662.50 |
| 3/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0632: Prepare PwC memorandum regarding substantive Goodwill analysis and results. | \$265 | 5.10 | \$1,351.50 |
| 3/8/2018 | Blake Beasley | Manager | 0418H0633: Meeting with management to discuss LCS reconciliation for FCC impairment analysis. | \$366 | 1.40 | \$512.40 |
| 3/8/2018 | Blake Beasley | Manager | 0418H0634: Review planned audit approach to address tax reform (tax asset implications, changes to certain limitations, corp. tax rate change). | \$366 | 1.00 | \$366.00 |
| 3/8/2018 | Blake Beasley | Manager | 0418H0635: Review Goodwill impairment controls testing procedures and support obtained. | \$366 | 3.20 | \$1,171.20 |
| 3/8/2018 | Caleb Henry Sansom | Associate | 0418H0636: Research related to accounting for autoenrollment feature. | \$199 | 3.00 | \$597.00 |
| 3/8/2018 | Caleb Henry Sansom | Associate | 0418H0637: Continue: Research related to accounting for auto-enrollment feature. | \$199 | 1.00 | \$199.00 |
| 3/8/2018 | Gary Matthew Sigafoos | Manager | 0418H0638: Review test approach to address impact of tax reform. | \$366 | 5.80 | \$2,122.80 |
| 3/8/2018 | Ryley Carlson Johnson | Associate | 0418H0639: Prepare trial balance bridge file (v.2 to v.3). | \$156 | 0.70 | \$109.20 |
| 3/8/2018 | Shadel Cortorreal | Associate | 0418H0640: Prepare substantive test of details related to tax reform implementation. | \$199 | 13.00 | \$2,587.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/9/2018 | Amanda F Adams | Manager | 0418H0641: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 0.50 | \$183.00 |
| 3/9/2018 | Paige Russell | Associate | 0418H0642: Prepare and test reconciliation of stations and markets subject to valuation. | \$199 | 4.10 | \$815.90 |
| 3/9/2018 | Robert Macagnano | Director | 0418H0643: Provide guidance regarding certain tax provision matters following meeting. | \$776 | 1.00 | \$776.00 |
| 3/9/2018 | Shadel Cortorreal | Associate | 0418H0644: Perform additional testing over tax carryforward, Roll forward Deferred income taxes, and Deferred Accruals. | \$199 | 9.00 | \$1,791.00 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0645: Prepare key reports testing due to change in internal audit reliance strategy. | \$265 | 0.50 | \$132.50 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0646: Internal meeting to discuss trial balance bridge (v.1 to v.2) and audit approach for bridge entries. | \$265 | 0.60 | \$159.00 |
| 3/9/2018 | Blake Beasley | Manager | 0418H0647: Assess management's FCC impairment analysis controls. | \$366 | 1.20 | \$439.20 |
| 3/9/2018 | Christopher Buttimer | Associate | 0418H0648: Address review comments on FCC valuation procedures. | \$199 | 0.70 | \$139.30 |
| 3/9/2018 | Gary Matthew Sigafoos | Manager | 0418H0649: Review management's assessment of tax reform impact. | \$366 | 2.60 | \$951.60 |
| 3/9/2018 | Yun Wen Zhang | Senior Associate | 0418H0650: Perform controls testing over management's tax reform implementation. | \$265 | 3.00 | \$795.00 |
| 3/10/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0651: Review of financial statement tie-out. | \$518 | 3.40 | \$1,761.20 |
| 3/10/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0652: Review of client analysis on EBP issue. | \$518 | 1.20 | \$621.60 |

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| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/10/2018 | Courtney M Braxton | Senior Associate | 0418H0653: Review of tax reform documentation. | \$265 | 2.00 | \$530.00 |
| 3/10/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0654: Status update meeting with internal audit regarding review comments and outstanding support. | \$265 | 2.00 | \$530.00 |
| 3/10/2018 | Caleb Henry Sansom | Associate | 0418H0655: Perform SSAE mapping. | \$199 | 1.50 | \$298.50 |
| 3/10/2018 | Shadel Cortorreal | Associate | 0418H0656: Address review comments related to tax reform test of details. | \$199 | 8.00 | \$1,592.00 |
| 3/11/2018 | Blake Beasley | Manager | 0418H0657: Review financial statement revisions. | \$366 | 1.00 | \$366.00 |
| 3/11/2018 | Paige Russell | Associate | 0418H0658: Review financial statement tie-out. | \$199 | 3.70 | \$736.30 |
| 3/11/2018 | Paige Russell | Associate | 0418H0659: Prepare and test FCC impairment recalculation file. | \$199 | 2.30 | \$457.70 |
| 3/11/2018 | Paige Russell | Associate | 0418H0660: Prepare and test reconciliation of stations and markets subject to valuation. | \$199 | 4.00 | \$796.00 |
| 3/11/2018 | Shadel Cortorreal | Associate | 0418H0661: Prepare assessment of changes to the income tax provision. | \$199 | 4.00 | \$796.00 |
| 3/12/2018 | Caleb Henry Sansom | Associate | 0418H0662: Follow-up with and obtain appropriate reports regarding 401(k). | \$199 | 1.30 | \$258.70 |
| 3/12/2018 | Caleb Henry Sansom | Associate | 0418H0663: Perform completeness testing over 401(k) report and made employee selections to ensure accuracy. | \$199 | 1.30 | \$258.70 |
| 3/12/2018 | Caleb Henry Sansom | Associate | 0418H0664: Update of EGA and input selections,. | \$199 | 1.30 | \$258.70 |
| 3/12/2018 | Debbie Packer | Director | 0418H0665: Review updated 401(k) auto enrollment matters. | \$776 | 0.50 | \$388.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/12/2018 | Joshua M Phillips | Manager | 0418H0666: Review tax transaction costs. | \$366 | 1.00 | \$366.00 |
| 3/12/2018 | Orrett Bucknor | Director | 0418H0667: Perform tax provision assistance. | \$776 | 0.50 | \$388.00 |
| 3/12/2018 | Paige Russell | Associate | 0418H0668: Prepare and test LCS comparison file (Noble versus BIA). | \$199 | 10.10 | \$2,009.90 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0669: Prepare key reports testing due to change in internal audit reliance strategy. | \$265 | 0.30 | \$79.50 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0670: Internal meeting to discuss trial balance bridge (v.1 to v.2) and audit approach for bridge entries. | \$265 | 0.60 | \$159.00 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0671: Re-review internal audit work papers. | \$265 | 4.50 | \$1,192.50 |
| 3/12/2018 | Christopher Buttimer | Associate | 0418H0672: Re-work related to management's updates to assumptions in FCC valuation analysis. | \$199 | 4.00 | \$796.00 |
| 3/12/2018 | Gary Matthew Sigafoos | Manager | 0418H0673: Assess management's controls over tax reform/SAB 118 disclosures. | \$366 | 2.10 | \$768.60 |
| 3/12/2018 | Kendall P Davern | Associate | 0418H0674: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$199 | 11.00 | \$2,189.00 |
| 3/12/2018 | Shadel Cortorreal | Associate | 0418H0675: Prepare assessment of changes to the income tax provision. | \$199 | 9.00 | \$1,791.00 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0676: Revise 10-K tie-out for bridge entries (internal consistency checks). | \$265 | 2.20 | \$583.00 |
| 3/13/2018 | Amanda F Adams | Manager | 0418H0677: Review of walk-through/controls assessment of system changes implemented as a result of bankruptcy. | \$366 | 0.50 | \$183.00 |
| 3/13/2018 | Blake Beasley | Manager | 0418H0678: Review financial statement revisions. | \$366 | 1.00 | \$366.00 |

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| Date | Name | Position 1 | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/13/2018 | Blake Beasley | Manager | 0418H0679: Review of changes to FCC and Goodwill assumptions. | \$366 | 3.10 | \$1,134.60 |
| 3/13/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0680: Review of client's documentation on DTA correction and adjustment. | \$518 | 1.10 | \$569.80 |
| 3/13/2018 | Joshua M Phillips | Manager | 0418H0681: Review tax transaction costs. | \$366 | 1.00 | \$366.00 |
| 3/13/2018 | Paige Russell | Associate | 0418H0682: Prepare and test LCS comparison file (Noble versus BIA). | \$199 | 7.10 | \$1,412.90 |
| 3/13/2018 | Paige Russell | Associate | 0418H0683: Prepare and test FCC impairment recalculation file. | \$199 | 4.10 | \$815.90 |
| 3/13/2018 | Caleb Henry Sansom | Associate | 0418H0684: Additional analysis and discussion with CMLS regarding the updated memorandum and the effects on testing procedures. | \$199 | 2.20 | \$437.80 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0685: Status update meeting regarding follow-up questions and PBC requests for capitalized software detail testing. | \$265 | 0.70 | \$185.50 |
| 3/13/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0686: Follow-up meeting with management regarding outstanding Goodwill PBCs and impairment assessment follow-up. | \$265 | 0.80 | \$212.00 |
| 3/13/2018 | Blake Beasley | Manager | 0418H0687: Review trial balance bridge (v1. to v2.). | \$366 | 1.10 | \$402.60 |
| 3/13/2018 | Christopher Buttimer | Associate | 0418H0688: Re-work related to management's updates to assumptions in Goodwill valuation analysis. | \$199 | 3.00 | \$597.00 |
| 3/13/2018 | Courtney M Braxton | Senior Associate | 0418H0689: Prepare updates to walk-through procedures to address changes in management's process as a result of tax reform. | \$265 | 10.00 | \$2,650.00 |

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| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/13/2018 | Gary Matthew Sigafoos | Manager | 0418H0690: Review controls testing over management's valuation allowance assessment. | \$366 | 3.10 | \$1,134.60 |
| 3/13/2018 | Shadel Cortorreal | Associate | 0418H0691: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$199 | 3.50 | \$696.50 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0692: Revise 10-K tie-out for bridge entries (internal consistency checks). | \$265 | 0.90 | \$238.50 |
| 3/14/2018 | Blake Beasley | Manager | 0418H0693: Research related to 401(k) auto enrollment. | \$366 | 0.60 | \$219.60 |
| 3/14/2018 | Blake Beasley | Manager | 0418H0694: Review of PwC FCC impairment recalculation file. | \$366 | 3.60 | \$1,317.60 |
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0695: Review of client documentation on the DTA correction. | \$518 | 1.20 | \$621.60 |
| 3/14/2018 | Debbie Packer | Director | 0418H0696: Follow-up with client regarding 401(k) matters. | \$776 | 0.50 | \$388.00 |
| 3/14/2018 | Gary Matthew Sigafoos | Manager | 0418H0697: Review OOS tax reform. | \$366 | 2.40 | \$878.40 |
| 3/14/2018 | Paige Russell | Associate | 0418H0698: Prepare and test FCC impairment recalculation file. | \$199 | 5.10 | \$1,014.90 |
| 3/14/2018 | Paige Russell | Associate | 0418H0699: Perform testing of impairment assessment. | \$199 | 4.00 | \$796.00 |
| 3/14/2018 | Paige Russell | Associate | 0418H0700: Perform testing of indefinite-lived intangible assets, and review of FCC licenses. | \$199 | 4.30 | \$855.70 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0701: Prepare key reports testing due to change in internal audit reliance strategy. | \$265 | 1.00 | \$265.00 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0702: Perform substantive testing of 12/31/2017 Goodwill impairment assessment. | \$265 | 4.80 | \$1,272.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|--------------------------|------------------|---|-------|----------|----------------------|
| 3/14/2018 | Caleb Henry Sansom | Associate | 0418H0703: Meeting with management to discuss auto- enrollment assessment. | \$199 | 1.80 | \$358.20 |
| 3/14/2018 | Christopher Buttimer | Associate | 0418H0704: PwC update meeting regarding status of procedures and open items/follow-up with Company. | \$199 | 0.70 | \$139.30 |
| 3/14/2018 | Gary Matthew Sigafoos | Manager | 0418H0705: Research related to impact and tax treatment of the Company entering into the Restructuring support agreement. | \$366 | 2.10 | \$768.60 |
| 3/14/2018 | Martin E Pupko | Manager | 0418H0706: Review revised valuation tie-out and test procedures. | \$571 | 1.00 | \$571.00 |
| 3/14/2018 | Ryley Carlson Johnson | Associate | 0418H0707: Financial statement tie-out rework. | \$156 | 0.30 | \$46.80 |
| 3/14/2018 | Shadel Cortorreal | Associate | 0418H0708: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$199 | 5.00 | \$995.00 |
| 3/14/2018 | Yun Wen Zhang | Senior Associate | 0418H0709: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$265 | 7.00 | \$1,855.00 |
| 3/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0710: Review of client analysis on EBP issue. | \$518 | 2.80 | \$1,450.40 |
| 3/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0711: Review of financial statement tie-out. | \$518 | 4.40 | \$2,279.20 |
| 3/15/2018 | Caleb Henry Sansom | Associate | 0418H0712: Perform completeness testing of the calculation provided by Hancock and Askew. | \$199 | 2.90 | \$577.10 |
| 3/15/2018 | Gary Matthew Sigafoos | Manager | 0418H0713: Research and prepare impact assessment for tax reform enactment. | \$366 | 1.40 | \$512.40 |
| 3/15/2018 | Michael Robert Dean | Manager | 0418H0714: Review the 10K statements. | \$518 | 1.00 | \$518.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/15/2018 | Paige Russell | Associate | 0418H0715: Perform testing of impairment assessment. | \$199 | 6.00 | \$1,194.00 |
| 3/15/2018 | Paige Russell | Associate | 0418H0716: Perform testing of indefinite-lived intangible assets, and review of FCC licenses. | \$199 | 5.90 | \$1,174.10 |
| 3/15/2018 | Paige Russell | Associate | 0418H0717: Prepare and test FCC impairment recalculation file. | \$199 | 2.70 | \$537.30 |
| 3/15/2018 | Shadel Cortorreal | Associate | 0418H0718: Update changes to provision and PP&E and impacts. | \$199 | 1.00 | \$199.00 |
| 3/15/2018 | Ryley Carlson Johnson | Associate | 0418H0719: Prepare v2 consolidation files with updated trial balance numbers as well as updating the bridge entry file. | \$156 | 2.30 | \$358.80 |
| 3/15/2018 | Ryley Carlson Johnson | Associate | 0418H0720: Continue: Prepare v2 consolidation files with updated trial balance numbers as well as updating the bridge entry file. | \$156 | 3.60 | \$561.60 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0721: Assess controls implications related to fixed asset clearing account review. | \$265 | 0.50 | \$132.50 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0722: Address review comments on Goodwill controls testing. | \$265 | 1.50 | \$397.50 |
| 3/15/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0723: Perform recalculation of discounted cash flow analysis for Goodwill substantive testing. | \$265 | 4.20 | \$1,113.00 |
| 3/15/2018 | Christopher Buttimer | Associate | 0418H0724: Review management's valuation report. | \$199 | 1.00 | \$199.00 |
| 3/15/2018 | Courtney M Braxton | Senior Associate | 0418H0725: Prepare analysis of impact of tax reform on existing tax assets and changes to relizability of tax assets due to changes in tax law. | \$265 | 9.00 | \$2,385.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/15/2018 | Gary Matthew Sigafoos | Manager | 0418H0726: Research related to treatment of adequate protection payments. | \$366 | 3.10 | \$1,134.60 |
| 3/15/2018 | Martin E Pupko | Manager | 0418H0727: Review revised valuation tie-out and test procedures. | \$571 | 1.00 | \$571.00 |
| 3/15/2018 | Yun Wen Zhang | Senior Associate | 0418H0728: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$265 | 2.00 | \$530.00 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0729: Review of PwC FCC impairment recalculation file. | \$366 | 1.10 | \$402.60 |
| 3/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0730: Review of client's ASC 852 disclosures. | \$518 | 0.70 | \$362.60 |
| 3/16/2018 | Courtney M Braxton | Senior Associate | 0418H0731: Prepare OOS new provision file . | \$265 | 8.00 | \$2,120.00 |
| 3/16/2018 | Gary Matthew Sigafoos | Manager | 0418H0732: Review OOS tax updates. | \$366 | 2.20 | \$805.20 |
| 3/16/2018 | Kendall P Davern | Associate | 0418H0733: Review of intangibles EGA. | \$199 | 8.00 | \$1,592.00 |
| 3/16/2018 | Kendall P Davern | Associate | 0418H0734: Review and prepare answers regarding Orrett state questions. | \$199 | 2.50 | \$497.50 |
| 3/16/2018 | Orrett Bucknor | Director | 0418H0735: Perform Cumulus state review. | \$776 | 5.00 | \$3,880.00 |
| 3/16/2018 | Ryley Carlson Johnson | Associate | 0418H0736: Prepare bridge entry file with new updates . | \$156 | 3.60 | \$561.60 |
| 3/16/2018 | Shadel Cortorreal | Associate | 0418H0737: Perform testing over tax reform. | \$199 | 4.00 | \$796.00 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0738: Review service auditor report (Syncbase) and assess procedures performed and results. | \$265 | 0.40 | \$106.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Compo | otal ensation |
|-----------|-----------------------------|------------------|---|-------|-------------|------------------|
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0739: Review service auditor report (Workday) and assess procedures performed and results. | \$265 | 0.40 | \$106.00 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0740: Review service auditor report (OSV) and assess procedures performed and results. | \$265 | 0.40 | \$106.00 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0741: Review service auditor report (ComputerShare) and assess procedures performed and results. | \$265 | 0.40 | \$106.00 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0742: Status update meeting to address long- outstanding PBC requests and follow-up comments. | \$366 | 1.30 | \$475.80 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0743: Re-review 10-K and prepare reconciliation of open reviewer comments. | \$366 | 0.90 | \$329.40 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0744: Re-review statement of cash flows and guarantor procedures as a result of bridge entries recorded. | \$366 | 1.10 | \$402.60 |
| 3/16/2018 | Blake Beasley | Manager | 0418H0745: Review control deficiency log and audit response. | \$366 | 1.30 | \$475.80 |
| 3/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0746: Review SAB 99 assessment related to out-of-period reclassification of dormant payments. | \$518 | 1.50 | \$777.00 |
| 3/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0747: Review controls testing procedures related to FCC licenses. | \$518 | 2.00 \$ | 1,036.00 |
| 3/16/2018 | Caleb Henry Sansom | Associate | 0418H0748: Re-review internal audit work papers. | \$199 | 6.00 \$ | 1,194.00 |
| 3/16/2018 | Ryley Carlson Johnson | Associate | 0418H0749: Financial statement tie-out rework. | \$156 | 1.90 | \$296.40 |
| 3/16/2018 | Ryley Carlson Johnson | Associate | 0418H0750: Review revised 3-10 disclosures and revise detail testing. | \$156 | 2.40 | \$374.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/16/2018 | Ryley Carlson Johnson | Associate | 0418H0751: Re-work related to 3-10 disclosures. | \$156 | 0.80 | \$124.80 |
| 3/16/2018 | Veronica Cristina Romero | Associate | 0418H0752: Perform mapping of service auditor report and review procedures performed/results. | \$199 | 0.60 | \$119.40 |
| 3/17/2018 | Blake Beasley | Manager | 0418H0753: Review of LCS reconciliation for FCC impairment analysis. | \$366 | 3.10 | \$1,134.60 |
| 3/17/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0754: Review revised 401k issues. | \$518 | 3.00 | \$1,554.00 |
| 3/17/2018 | Gary Matthew Sigafoos | Manager | 0418H0755: Review OOS tax updates. | \$366 | 2.10 | \$768.60 |
| 3/17/2018 | Shadel Cortorreal | Associate | 0418H0756: Perform testing over tax reform. | \$199 | 0.50 | \$99.50 |
| 3/17/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0757: Revise PP&E roll forward and test of details for CIP reclassification. | \$265 | 0.80 | \$212.00 |
| 3/17/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0758: Perform comparison of management's forecast relative to historical experience, peer company comparables, and industry data. | \$265 | 4.10 | \$1,086.50 |
| 3/17/2018 | Blake Beasley | Manager | 0418H0759: Review change based 10-K and management's responses to engagement team review comments. | \$366 | 1.60 | \$585.60 |
| 3/17/2018 | Blake Beasley | Manager | 0418H0760: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. | \$366 | 1.20 | \$439.20 |
| 3/17/2018 | Blake Beasley | Manager | 0418H0761: Re-review tie-out as a result of bridge entries/changes to 10-K. | \$366 | 1.30 | \$475.80 |
| 3/17/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0762: Review audit plan to address accounting for auto-enrollment feature. | \$518 | 2.70 | \$1,398.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|--------------------------|----------------|---|-------|----------|----------------------|
| 3/17/2018 | Caleb Henry Sansom | Associate | 0418H0763: Review service auditor report and assess procedures performed and results. | \$199 | 2.50 | \$497.50 |
| 3/17/2018 | Caleb Henry Sansom | Associate | 0418H0764: Prepare audit plan to address accounting for auto-enrollment. | \$199 | 3.00 | \$597.00 |
| 3/17/2018 | Gary Matthew Sigafoos | Manager | 0418H0765: Perform assessment of DTA adjustment and controls implications. | \$366 | 4.80 | \$1,756.80 |
| 3/17/2018 | Ryley Carlson Johnson | Associate | 0418H0766: Financial statement tie-out rework. | \$156 | 6.70 | \$1,045.20 |
| 3/18/2018 | Blake Beasley | Manager | 0418H0767: Review of PwC FCC impairment recalculation file. | \$366 | 2.40 | \$878.40 |
| 3/18/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0768: Review revised 401k issues. | \$518 | 3.00 | \$1,554.00 |
| 3/18/2018 | Kendall P Davern | Associate | 0418H0769: Review of Goodwill and update of EGAs prepared. | \$199 | 1.00 | \$199.00 |
| 3/18/2018 | Kendall P Davern | Associate | 0418H0770: Update of payable notes. | \$199 | 0.50 | \$99.50 |
| 3/18/2018 | Kendall P Davern | Associate | 0418H0771: Sent answers regarding Orrett state questions. | \$199 | 0.50 | \$99.50 |
| 3/18/2018 | Blake Beasley | Manager | 0418H0772: Review service organization mapping and controls assessment (Fidelity). | \$366 | 0.80 | \$292.80 |
| 3/18/2018 | Blake Beasley | Manager | 0418H0773: Review service organization mapping and controls assessment (Cass). | \$366 | 1.00 | \$366.00 |
| 3/18/2018 | Blake Beasley | Manager | 0418H0774: Review service organization mapping and controls assessment (ComputerShare). | \$366 | 0.50 | \$183.00 |
| 3/18/2018 | Blake Beasley | Manager | 0418H0775: Review service organization mapping and controls assessment (Meritan). | \$366 | 0.70 | \$256.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|--|---------|----------|----------------------|
| 3/18/2018 | Blake Beasley | Manager | 0418H0776: Review service organization mapping and controls assessment (Workday). | \$366 | 0.90 | \$329.40 |
| 3/18/2018 | Caleb Henry Sansom | Associate | 0418H0777: Review service auditor report and assess procedures performed and results. | \$199 | 4.00 | \$796.00 |
| 3/18/2018 | Ryley Carlson Johnson | Associate | 0418H0778: Review revised 3-10 disclosures and revise detail testing. | \$156 | 2.10 | \$327.60 |
| 3/18/2018 | Ryley Carlson Johnson | Associate | 0418H0779: Update LSTC mapping schedule for bridge entries. | \$156 | 1.30 | \$202.80 |
| 3/19/2018 | Courtney M Braxton | Senior Associate | 0418H0780: Review of tax reform memorandum. | \$265 | 4.00 | \$1,060.00 |
| 3/19/2018 | Gary Matthew Sigafoos | Manager | 0418H0781: Review OOS tax updates. | \$366 | 3.40 | \$1,244.40 |
| 3/19/2018 | Jeffrey Michael Dahlgren | Associate | 0418H0782: Provide consultation on tax modification. | \$199 | 0.50 | \$99.50 |
| 3/19/2018 | Kendall P Davern | Associate | 0418H0783: Review of new provision and verify information for disclosure, ASU EGA, and Goodwill. | \$199 | 8.00 | \$1,592.00 |
| 3/19/2018 | Paige Russell | Associate | 0418H0784: Review of FCC master recalculation file. | \$199 | 7.70 | \$1,532.30 |
| 3/19/2018 | Shadel Cortorreal | Associate | 0418H0785: Perform testing over tax reform. | \$199 | 2.00 | \$398.00 |
| 3/19/2018 | Timothy M Whitson | Partner | 0418H0786: Perform partner review of the 10k disclosures. | . \$879 | 4.00 | \$3,516.00 |
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0787: Review of financial statement tie-out. | \$518 | 1.90 | \$984.20 |
| 3/19/2018 | Ryley Carlson Johnson | Associate | 0418H0788: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 7.10 | \$1,107.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0789: Continue: Review of financial statement tie- out. | \$518 | 3.80 | \$1,968.40 |
| 3/19/2018 | Ryley Carlson Johnson | Associate | 0418H0790: Continue: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 4.60 | \$717.60 |
| 3/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0791: Prepare assessment of CIP reclass (quantitative and controls implications). | \$265 | 0.60 | \$159.00 |
| 3/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0792: Review service auditor report (Fidelity) and assess procedures performed and results. | \$265 | 0.70 | \$185.50 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0793: Status update meeting to address long- outstanding PBC requests and follow-up comments. | \$366 | 1.20 | \$439.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0794: Review control deficiency log and audit response. | \$366 | 1.70 | \$622.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0795: Coordination with PwC tax regarding bridge entries and changes to income tax provision. | \$366 | 1.20 | \$439.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0796: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. | \$366 | 1.20 | \$439.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0797: Review service organization control deficiency log. | \$366 | 0.70 | \$256.20 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0798: Review user entity control considerations and identified control deficiencies. | \$366 | 0.80 | \$292.80 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0799: Status update regarding service organization reports and management's assessment. | \$366 | 0.80 | \$292.80 |
| 3/19/2018 | Blake Beasley | Manager | 0418H0800: Review assessment of accumulated service organization deficiencies and audit response. | \$366 | 0.90 | \$329.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0801: Review FCC impairment analysis substantive test of details. | \$518 | 1.60 | \$828.80 |
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0802: Re-reviewed the change based 10-K and follow-up on open comments. | \$518 | 3.70 | \$1,916.60 |
| 3/19/2018 | Caleb Henry Sansom | Associate | 0418H0803: Prepare reconciliation of reviewer comments to multiple versions of the 10-K. | \$199 | 6.30 | \$1,253.70 |
| 3/19/2018 | Caleb Henry Sansom | Associate | 0418H0804: Prepare bridge entry analysis for late entries. | \$199 | 4.10 | \$815.90 |
| 3/19/2018 | Courtney M Braxton | Senior Associate | 0418H0805: Prepare comparison of revised income tax provision to original. | \$265 | 4.00 | \$1,060.00 |
| 3/19/2018 | Gary Matthew Sigafoos | Manager | 0418H0806: Review management's valuation allowance assessment and position on Federal NOLs. | \$366 | 4.10 | \$1,500.60 |
| 3/19/2018 | Martin E Pupko | Manager | 0418H0807: Review changes to management's FCC and Goodwill analysis. | \$571 | 2.00 | \$1,142.00 |
| 3/19/2018 | Paige Russell | Associate | 0418H0808: Prepare updates to FCC recalculation file rework related to LCS adjustments. | \$199 | 2.70 | \$537.30 |
| 3/19/2018 | Veronica Cristina Romero | Associate | 0418H0809: Prepare assessment of service organization control deficiencies identified. | \$199 | 1.60 | \$318.40 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0810: Revise statement of cash flows testing for bridge entries. | \$265 | 4.20 | \$1,113.00 |
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0811: Perform review updates to 401k testing. | \$518 | 2.30 | \$1,191.40 |
| 3/20/2018 | Gary Matthew Sigafoos | Manager | 0418H0812: Research and prepare impact assessment for tax reform enactment. | \$366 | 3.50 | \$1,281.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/20/2018 | Gary Matthew Sigafoos | Manager | 0418H0813: Review OOS tax updates. | \$366 | 3.10 | \$1,134.60 |
| 3/20/2018 | Kendall P Davern | Associate | 0418H0814: Review of Goodwill RF. | \$199 | 5.00 | \$995.00 |
| 3/20/2018 | Kendall P Davern | Associate | 0418H0815: Prepare EGA updates. | \$199 | 5.00 | \$995.00 |
| 3/20/2018 | Paige Russell | Associate | 0418H0816: Review of FCC INTC-3b control. | \$199 | 4.30 | \$855.70 |
| 3/20/2018 | Paige Russell | Associate | 0418H0817: Review of FCC recalculation file. | \$199 | 3.40 | \$676.60 |
| 3/20/2018 | Sarah Stein Anderson | Partner | 0418H0818: Review of VA analysis, change in impairment amount validation. | \$879 | 4.00 | \$3,516.00 |
| 3/20/2018 | Shadel Cortorreal | Associate | 0418H0819: Perform testing over tax reform. | \$199 | 5.00 | \$995.00 |
| 3/20/2018 | Timothy M Whitson | Partner | 0418H0820: Perform partner review of 10k, 401k and revenue testing. | \$879 | 4.00 | \$3,516.00 |
| 3/20/2018 | Sarah Stein Anderson | Partner | 0418H0821: Discussion with WNTS on tax treatment of debt and modification, and analysis of DTA/VA considering tax reform. | \$879 | 2.50 | \$2,197.50 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0822: Research related to industry data to support management's assumptions (growth rate). | \$265 | 0.40 | \$106.00 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | o418H0823: Prepare controls testing for going concern control. | \$265 | 0.70 | \$185.50 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0824: Research related to industry data to support management's assumptions (discount rate). | \$265 | 0.70 | \$185.50 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0825: Address review comments on PwC going concern assessment testing. | \$265 | 1.00 | \$265.00 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0826: Review revisions to management's Goodwill analysis. | \$265 | 2.40 | \$636.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0827: Perform book value allocation for 12/31 Goodwill impairment analysis. | \$265 | 4.50 | \$1,192.50 |
| 3/20/2018 | Blake Beasley | Manager | 0418H0828: Review responses to review comments on control deficiency log. | \$366 | 2.60 | \$951.60 |
| 3/20/2018 | Blake Beasley | Manager | 0418H0829: Review change based 10-K and management's responses to engagement team review comments. | \$366 | 1.00 | \$366.00 |
| 3/20/2018 | Blake Beasley | Manager | 0418H0830: Review materiality and controls impact assessment related to deferred tax asset adjustment. | \$366 | 1.40 | \$512.40 |
| 3/20/2018 | Blake Beasley | Manager | 0418H0831: Review changes to management's Goodwill impairment assessment (terminal growth and discount rate). | \$366 | 1.10 | \$402.60 |
| 3/20/2018 | Blake Beasley | Manager | 0418H0832: Continue: Review change based 10-K and management's responses to engagement team review comments. | \$366 | 2.10 | \$768.60 |
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0833: Re-reviewed the change based 10-K and follow-up on open comments. | \$518 | 1.40 | \$725.20 |
| 3/20/2018 | Caleb Henry Sansom | Associate | 0418H0834: Review service auditor report and assess procedures performed and results. | \$199 | 4.30 | \$855.70 |
| 3/20/2018 | Caleb Henry Sansom | Associate | 0418H0835: Prepare updates to tie-out procedures for bridge entries. | \$199 | 3.30 | \$656.70 |
| 3/20/2018 | Caleb Henry Sansom | Associate | 0418H0836: Revise cash flows testing for late bridge entries. | \$199 | 2.60 | \$517.40 |
| 3/20/2018 | Gary Matthew Sigafoos | Manager | 0418H0837: Review procedures to assess DTA adjustment, including controls assessment. | \$366 | 4.20 | \$1,537.20 |
| 3/20/2018 | Paige Russell | Associate | 0418H0838: Prepare updates to FCC recalculation file related to LCS adjustments. | \$199 | 1.90 | \$378.10 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|----------------|--|-------|----------|---------------------|
| 3/20/2018 | Ryley Carlson Johnson | Associate | 0418H0839: Update accrued liabilities testing strategy for impact of bridge entries. | \$156 | 2.10 | \$327.60 |
| 3/20/2018 | Ryley Carlson Johnson | Associate | 0418H0840: Financial statement tie-out rework. | \$156 | 6.30 | \$982.80 |
| 3/20/2018 | Ryley Carlson Johnson | Associate | 0418H0841: Continue: Financial statement tie-out rework. | \$156 | 3.70 | \$577.20 |
| 3/20/2018 | Veronica Cristina Romero | Associate | 0418H0842: Review management's service organization assessment. | \$199 | 1.20 | \$238.80 |
| 3/21/2018 | Blake Beasley | Manager | 0418H0843: Review financial statement revisions. | \$366 | 2.10 | \$768.60 |
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0844: Perform review updates to 401k testing. | \$518 | 1.70 | \$880.60 |
| 3/21/2018 | Caleb Henry Sansom | Associate | 0418H0845: Review financial statement tie-out. | \$199 | 3.50 | \$696.50 |
| 3/21/2018 | Jeffrey Michael Dahlgren | Associate | 0418H0846: Provide consultation on tax modification. | \$199 | 2.00 | \$398.00 |
| 3/21/2018 | Kendall P Davern | Associate | 0418H0847: Review of new provision and Goodwill. | \$199 | 12.50 | \$2,487.50 |
| 3/21/2018 | Paige Russell | Associate | 0418H0848: Review of FCC revenue and EBITDA sensitivity recalculation files and documentation. | \$199 | 7.30 | \$1,452.70 |
| 3/21/2018 | Sarah Stein Anderson | Partner | 0418H0849: Review of SAB118 considerations, VA analysis and reversing DTA's to indefinite lived NOL's. | \$879 | 2.50 | \$2,197.50 |
| 3/21/2018 | Shadel Cortorreal | Associate | 0418H0850: Perform testing over tax reform. | \$199 | 1.00 | \$199.00 |
| 3/21/2018 | Gary Matthew Sigafoos | Manager | 0418H0851: Research and prepare impact assessment for tax reform enactment. | \$366 | 2.60 | \$951.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 3/21/2018 | Ryley Carlson Johnson | Associate | 0418H0852: Perform financial statement tie-out, updated bridge entry numbers, and tested account mapping. | \$156 | 6.50 | \$1,014.00 |
| 3/21/2018 | Gary Matthew Sigafoos | Manager | 0418H0853: Continue: Research and prepare impact assessment for tax reform enactment. | \$366 | 2.10 | \$768.60 |
| 3/21/2018 | Ryley Carlson Johnson | Associate | 0418H0854: Continue: Perform financial statement tie-out, updated bridge entry numbers, and tested account mapping. | \$156 | 6.80 | \$1,060.80 |
| 3/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0855: Prepare detail testing of capitalized software. | \$265 | 1.50 | \$397.50 |
| 3/21/2018 | Blake Beasley | Manager | 0418H0856: Review aggregation of control deficiencies and assess audit impact. | \$366 | 2.60 | \$951.60 |
| 3/21/2018 | Blake Beasley | Manager | 0418H0857: Review bridge entries recorded and audit procedures performed over bridge entries. | \$366 | 2.40 | \$878.40 |
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0858: Reviewed updates to tie-out procedures for bridge entries. | \$518 | 0.50 | \$259.00 |
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0859: Re-reviewed statement of cash flows and guarantor tie-out procedures for late entries. | \$518 | 3.20 | \$1,657.60 |
| 3/21/2018 | Caleb Henry Sansom | Associate | 0418H0860: Prepare analysis to address completeness of journal entry population (due to late entries). | \$199 | 6.50 | \$1,293.50 |
| 3/21/2018 | Christopher Buttimer | Associate | 0418H0861: Perform tie-out of assumptions in management's final valuation report. | \$199 | 0.50 | \$99.50 |
| 3/21/2018 | Courtney M Braxton | Senior Associate | 0418H0862: Re-review income tax provision procedures for late entries. | \$265 | 9.00 | \$2,385.00 |
| 3/21/2018 | Gary Matthew Sigafoos | Manager | 0418H0863: Review revised provision as a result of bridge entries. | \$366 | 6.40 | \$2,342.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|--------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/21/2018 | Paige Russell | Associate | 0418H0864: Prepare updates to FCC recalculation file related to book value adjustments. | \$199 | 2.40 | \$477.60 |
| 3/22/2018 | Blake Beasley | Manager | 0418H0865: Review of interest expense, accrued interest, and contractual interest testing. | \$366 | 2.10 | \$768.60 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0866: Review of financial statement tie-out. | \$518 | 4.20 | \$2,175.60 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0867: Review of client's remaining memorandums on implementation of ASC 606. | \$518 | 1.60 | \$828.80 |
| 3/22/2018 | Caleb Henry Sansom | Associate | 0418H0868: Review financial statement tie-out. | \$199 | 3.00 | \$597.00 |
| 3/22/2018 | Courtney M Braxton | Senior Associate | 0418H0869: Review of error documentation and reform documentation. | \$265 | 1.00 | \$265.00 |
| 3/22/2018 | Courtney M Braxton | Senior Associate | 0418H0870: Update tax portions of the 10K. | \$265 | 4.00 | \$1,060.00 |
| 3/22/2018 | Gary Matthew Sigafoos | Manager | 0418H0871: Research and prepare impact assessment for tax reform enactment. | \$366 | 2.80 | \$1,024.80 |
| 3/22/2018 | Kendall P Davern | Associate | 0418H0872: Perform Goodwill RF updates, 10(K) and related 3-10 updates. | \$199 | 5.00 | \$995.00 |
| 3/22/2018 | Michael Robert Dean | Manager | 0418H0873: Review the 10K statements. | \$518 | 0.50 | \$259.00 |
| 3/22/2018 | Paige Russell | Associate | 0418H0874: Review financial statement tie-out. | \$199 | 1.10 | \$218.90 |
| 3/22/2018 | Amitkumar Patel | Senior Managing Director | 0418H0875: Review valuation team completion memorandum and management's final valuation analysis. | \$782 | 2.00 | \$1,564.00 |
| 3/22/2018 | Blake Beasley | Manager | 0418H0876: Prepare updates to communications related to identified deficiencies. | \$366 | 3.40 | \$1,244.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|--------------------------|----------------|--|-------|----------|---------------------|
| 3/22/2018 | Blake Beasley | Manager | 0418H0877: Review change based 10-K and management's responses to engagement team review comments. | \$366 | 1.60 | \$585.60 |
| 3/22/2018 | Blake Beasley | Manager | 0418H0878: Review trial balance bridge (v2. to v3.). | \$366 | 2.60 | \$951.60 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0879: Review control deficiency assessment for reorganization items and aggregated business process deficiency. | \$518 | 1.40 | \$725.20 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0880: Review engagement team recalculation of management's impairment calculation. | \$518 | 2.60 | \$1,346.80 |
| 3/22/2018 | Caleb Henry Sansom | Associate | 0418H0881: Prepare SAD assessment for DTA adjustment. | \$199 | 2.00 | \$398.00 |
| 3/22/2018 | Caleb Henry Sansom | Associate | 0418H0882: Prepare audit committee communications for adjustments and controls assessment. | \$199 | 2.20 | \$437.80 |
| 3/22/2018 | Caleb Henry Sansom | Associate | 0418H0883: Prepare control deficiency assessment for reorganization items control deficiency. | \$199 | 2.40 | \$477.60 |
| 3/22/2018 | Christopher Buttimer | Associate | 0418H0884: Perform tie-out of assumptions in management's final valuation report. | \$199 | 1.00 | \$199.00 |
| 3/22/2018 | Gary Matthew Sigafoos | Manager | 0418H0885: Follow-up with management regarding DTA adjustment and controls evaluation. | \$366 | 1.80 | \$658.80 |
| 3/22/2018 | Kendall P Davern | Associate | 0418H0886: Update income tax provision procedures for bridge entries. | \$199 | 5.00 | \$995.00 |
| 3/22/2018 | Paige Russell | Associate | 0418H0887: Prepare updates to FCC recalculation file related to book value adjustments. | \$199 | 2.70 | \$537.30 |
| 3/22/2018 | Paige Russell | Associate | 0418H0888: Perform change based tie-out of updated Noble report and review revisions. | \$199 | 1.20 | \$238.80 |
| 3/22/2018 | Paige Russell | Associate | 0418H0889: Prepare revisions to FCC recalculation file. | \$199 | 3.90 | \$776.10 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/22/2018 | Ryley Carlson Johnson | Associate | 0418H0890: Statement of cash flows rework related to bridge entries. | \$156 | 3.80 | \$592.80 |
| 3/22/2018 | Ryley Carlson Johnson | Associate | 0418H0891: Financial statement tie-out rework. | \$156 | 3.30 | \$514.80 |
| 3/22/2018 | Ryley Carlson Johnson | Associate | 0418H0892: Perform internal consistency review of 10-K. | \$156 | 4.10 | \$639.60 |
| 3/22/2018 | Ryley Carlson Johnson | Associate | 0418H0893: Prepare updated trial balance to reflect bridge entries. | \$156 | 2.40 | \$374.40 |
| 3/22/2018 | Veronica Cristina Romero | Associate | 0418H0894: Prepare updates to control deficiency log for service organization control deficiencies identified. | \$199 | 0.90 | \$179.10 |
| 3/22/2018 | Yun Wen Zhang | Senior Associate | 0418H0895: Meeting with engagement team to discuss deferred tax asset adjustment and controls implications. | \$265 | 2.00 | \$530.00 |
| 3/23/2018 | Caleb Henry Sansom | Associate | 0418H0896: Perform accuracy testing of the calculation provided by Hancock and Askew and final stage of testing before review. | \$199 | 4.10 | \$815.90 |
| 3/23/2018 | Courtney M Braxton | Senior Associate | 0418H0897: Update tax portions of the 10K. | \$265 | 7.00 | \$1,855.00 |
| 3/23/2018 | Kendall P Davern | Associate | 0418H0898: Update of new 10(K) and deferred taxes. | \$199 | 2.00 | \$398.00 |
| 3/23/2018 | Paige Russell | Associate | 0418H0899: Review financial statement tie-out. | \$199 | 1.20 | \$238.80 |
| 3/23/2018 | Ryley Carlson Johnson | Associate | 0418H0900: Perform financial statement tie-out. | \$156 | 7.90 | \$1,232.40 |
| 3/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0901: Address review comments regarding capitalized software substantive procedures. | \$265 | 0.60 | \$159.00 |
| 3/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0902: Address review comments on Goodwill impairment assessment substantive procedures. | \$265 | 3.30 | \$874.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|-----------------------------|---|-------|----------|---------------------|
| 3/23/2018 | Amitkumar Patel | Senior Managing Director | 0418H0903: Review valuation team completion memorandum and management's final valuation analysis. | \$782 | 1.00 | \$782.00 |
| 3/23/2018 | Blake Beasley | Manager | 0418H0904: Prepare updates to management representation letter regarding control deficiencies. | \$366 | 1.20 | \$439.20 |
| 3/23/2018 | Blake Beasley | Manager | 0418H0905: Re-review statement of cash flows and guarantor procedures as a result of bridge entries recorded. | \$366 | 3.10 | \$1,134.60 |
| 3/23/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0906: Prepare updates to management representation letter regarding control deficiencies. | \$518 | 0.50 | \$259.00 |
| 3/23/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0907: Review significant assumptions utilized in Goodwill and FCC licenses impairment assessment (terminal growth rate, discount rate, margins, etc.). | \$518 | 4.70 | \$2,434.60 |
| 3/23/2018 | Caleb Henry Sansom | Associate | 0418H0908: Prepare reconciliation of reviewer comments to multiple versions of the 10-K. | \$199 | 3.10 | \$616.90 |
| 3/23/2018 | Kendall P Davern | Associate | 0418H0909: Address review comments on PwC tax reform assessment. | \$199 | 3.00 | \$597.00 |
| 3/23/2018 | Paige Russell | Associate | 0418H0910: Research related to FCC and Goodwill terminal growth rate assumptions. | \$199 | 4.90 | \$975.10 |
| 3/23/2018 | Veronica Cristina Romero | Associate | 0418H0911: Update statement of cash flows procedures for late entries (interest/adequate protection). | \$199 | 1.30 | \$258.70 |
| 3/23/2018 | Veronica Cristina Romero | Associate | 0418H0912: Update procedures related to guarantor disclosures (3-10s) to address late entries. | \$199 | 2.30 | \$457.70 |
| 3/24/2018 | Blake Beasley | Manager | 0418H0913: Review of revised 10-K for change in filing date, revise report and consent for change in filing date. | \$366 | 1.90 | \$695.40 |
| 3/24/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0914: Perform review updates to 401k testing. | \$518 | 3.00 | \$1,554.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|--------------------------|----------------|---|----------|----------|---------------------|
| 3/24/2018 | Kendall P Davern | Associate | 0418H0915: Research regarding tax reform and UTP research. | \$199 | 6.00 | \$1,194.00 |
| 3/24/2018 | Paige Russell | Associate | 0418H0916: Review of FCC substantive EGA and documentation. | \$199 | 6.70 | \$1,333.30 |
| 3/24/2018 | Ryley Carlson Johnson | Associate | 0418H0917: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 4.50 | \$702.00 |
| 3/24/2018 | Ryley Carlson Johnson | Associate | 0418H0918: Continue: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 6.80 | \$1,060.80 |
| 3/24/2018 | Blake Beasley | Manager | 0418H0919: Review change based 10-K and management's responses to engagement team review comments. | \$ \$366 | 2.10 | \$768.60 |
| 3/24/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0920: Follow-up with management regarding open items and follow-up comments on impairment assessment. | \$518 | 1.00 | \$518.00 |
| 3/24/2018 | Caleb Henry Sansom | Associate | 0418H0921: Address review comments related to substantive procedures over auto-enrollment accounting. | \$199 | 5.00 | \$995.00 |
| 3/25/2018 | Blake Beasley | Manager | 0418H0922: Review of FCC and Goodwill growth rate assumptions utilized in the client's impairment analysis. | \$366 | 3.50 | \$1,281.00 |
| 3/25/2018 | Blake Beasley | Manager | 0418H0923: Review revised financial statements and financial statement tie-out. | \$366 | 2.10 | \$768.60 |
| 3/25/2018 | Gary Matthew Sigafoos | Manager | 0418H0924: Research and prepare impact assessment for tax reform enactment. | \$366 | 3.10 | \$1,134.60 |
| 3/25/2018 | Kendall P Davern | Associate | 0418H0925: Review of 10(K) check support. | \$199 | 0.50 | \$99.50 |
| 3/25/2018 | Ryley Carlson Johnson | Associate | 0418H0926: Perform financial statement tie-out. | \$156 | 5.30 | \$826.80 |
| 3/25/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0927: Follow-up with management regarding open items and follow-up comments on impairment assessment. | \$518 | 1.80 | \$932.40 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/25/2018 | Caleb Henry Sansom | Associate | 0418H0928: Review management's position paper regarding auto-enrollment assessment. | \$199 | 3.50 | \$696.50 |
| 3/25/2018 | Caleb Henry Sansom | Associate | 0418H0929: Prepare reconciliation of reviewer comments to multiple versions of the 10-K. | \$199 | 2.00 | \$398.00 |
| 3/25/2018 | Gary Matthew Sigafoos | Manager | 0418H0930: Review bridge entries and assess impact to provision. | \$366 | 2.50 | \$915.00 |
| 3/25/2018 | Paige Russell | Associate | 0418H0931: Prepare revisions to FCC recalculation file. | \$199 | 3.20 | \$636.80 |
| 3/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0932: Update litigation EGA to include all litigation log information. | \$265 | 1.70 | \$450.50 |
| 3/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0933: Revise 10-K tie-out for bridge entries (internal consistency checks). | \$265 | 4.70 | \$1,245.50 |
| 3/26/2018 | Blake Beasley | Manager | 0418H0934: Review of 10-K revisions and process changes through workpapers. | \$366 | 2.10 | \$768.60 |
| 3/26/2018 | Blake Beasley | Manager | 0418H0935: Review revised financial statements and financial statement tie-out. | \$366 | 2.30 | \$841.80 |
| 3/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0936: Review the updated tax testing and 10k implications. | \$518 | 1.60 | \$828.80 |
| 3/26/2018 | Gary Matthew Sigafoos | Manager | 0418H0937: Research and prepare impact assessment for tax reform enactment. | \$366 | 2.30 | \$841.80 |
| 3/26/2018 | Michael Robert Dean | Manager | 0418H0938: Review the 10K statements. | \$518 | 1.00 | \$518.00 |
| 3/26/2018 | Paige Russell | Associate | 0418H0939: Review of FCC and prepare documentation. | \$199 | 4.70 | \$935.30 |
| 3/26/2018 | Sarah Stein Anderson | Partner | 0418H0940: Review of additional tax controls and impacts of the VA analysis. | \$879 | 2.00 | \$1,758.00 |

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| Name | Position | Description | Rate | Hours Co | Total mpensation |
|--------------------------|--|---|-----------------------|--|--|
| Ryley Carlson Johnson | Associate | 0418H0941: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 8.30 | \$1,294.80 |
| Ryley Carlson Johnson | Associate | 0418H0942: Continue: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 6.10 | \$951.60 |
| Blake Beasley | Manager | 0418H0943: Re-review tie-out as a result of bridge entries/changes to 10-K. | \$366 | 1.30 | \$475.80 |
| Blake Beasley | Manager | 0418H0944: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. | \$366 | 1.20 | \$439.20 |
| Brandon Lamar Geddis | Senior Manager | 0418H0945: Follow-up with management regarding open items and follow-up comments on impairment assessment. | \$518 | 0.80 | \$414.40 |
| Brandon Lamar Geddis | Senior Manager | 0418H0946: Review changes to inputs in management's impairment analysis (market share, station revenue). | \$518 | 4.90 | \$2,538.20 |
| Caleb Henry Sansom | Associate | 0418H0947: Revise cash flows testing for late bridge entries. | \$199 | 9.00 | \$1,791.00 |
| Courtney M Braxton | Senior Associate | 0418H0948: Re-review tie-out of income tax footnote and tax related disclosures in Form 10-K. | \$265 | 2.00 | \$530.00 |
| Gary Matthew Sigafoos | Manager | 0418H0949: Review bridge entries and assess impact to provision. | \$366 | 1.40 | \$512.40 |
| Kendall P Davern | Associate | 0418H0950: Address review comments related to tax reform controls and walk-through procedures. | \$199 | 6.50 | \$1,293.50 |
| Paige Russell | Associate | 0418H0951: Prepare revisions to FCC recalculation file. | \$199 | 3.20 | \$636.80 |
| Timothy M Whitson | Partner | 0418H0952: Follow-up with management regarding open items and follow-up comments on impairment assessment. | \$879 | 4.00 | \$3,516.00 |
| Yun Wen Zhang | Senior Associate | 0418H0953: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$265 | 6.00 | \$1,590.00 |
| | Ryley Carlson Johnson Ryley Carlson Johnson Blake Beasley Blake Beasley Brandon Lamar Geddis Brandon Lamar Geddis Caleb Henry Sansom Courtney M Braxton Gary Matthew Sigafoos Kendall P Davern Paige Russell Timothy M Whitson | Ryley Carlson Johnson Ryley Carlson Johnson Blake Beasley Blake Beasley Brandon Lamar Geddis Brandon Lamar Geddis Caleb Henry Sansom Courtney M Braxton Gary Matthew Sigafoos Kendall P Davern Associate Paige Russell Timothy M Whitson Associate Associate Passociate Partner | Ryley Carlson Johnson | Ryley Carlson Associate 0418H0941: Perform financial statement tie-out and updated bridge file numbers. Ryley Carlson Associate 0418H0942: Continue: Perform financial statement tie-out and updated bridge file numbers. Blake Beasley Manager 0418H0943: Re-review tie-out as a result of bridge entries/changes to 10-K. Blake Beasley Manager 0418H0944: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. Brandon Lamar Geddis 10-K updates and responses to review comments. Brandon Lamar Senior Manager 0418H0945: Follow-up with management regarding open items and follow-up comments on impairment assessment. Brandon Lamar Geddis 0418H0946: Review changes to inputs in management's impairment analysis (market share, station revenue). Caleb Henry Associate 0418H0947: Revise cash flows testing for late bridge sunties. Courtney M Senior Associate 0418H0948: Re-review tie-out of income tax footnote and tax related disclosures in Form 10-K. Gary Matthew Manager 0418H0949: Review bridge entries and assess impact to provision. Kendall P Davern Associate 0418H0950: Address review comments related to tax reform controls and walk-through procedures. Paige Russell Associate 0418H0951: Prepare revisions to FCC recalculation file. \$199 timothy M Partner 0418H0952: Follow-up with management regarding open items and follow-up comments on impairment assessment. Yun Wen Zhang Senior Associate 0418H0953: Prepare updates to income tax procedures as a \$265 | Ryley Carlson Johnson Associate O418H0941: Perform financial statement tie-out and updated bridge file numbers. Ryley Carlson Johnson Blake Beasley Manager O418H0942: Continue: Perform financial statement tie-out and updated bridge file numbers. Blake Beasley Manager O418H0943: Re-review tie-out as a result of bridge entries/changes to 10-K. Blake Beasley Manager O418H0944: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. Brandon Lamar Geddis Brandon Lamar Geddis Brandon Lamar Geddis Caleb Henry Associate O418H0946: Review changes to inputs in management's impairment analysis (market share, station revenue). Caleb Henry Sansom Courtney M Senior Associate Braxton Courtney M Senior Associate O418H0947: Revise cash flows testing for late bridge entries. Courtney M Senior Associate O418H09494: Re-review tie-out of income tax footnote and tax related disclosures in Form 10-K. Gary Matthew Sigafoos Kendall P Davern Associate O418H0950: Address review comments related to tax reform controls and walk-through procedures. Paige Russell Associate O418H0951: Prepare revisions to FCC recalculation file. S199 3.20 Timothy M Partner O418H0952: Follow-up with management regarding open items and follow-up comments on impairment assessment. Yun Wen Zhang Senior Associate O418H0953: Prepare updates to income tax procedures as a \$265 6.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0954: Revise statement of cash flows testing for bridge entries. | \$265 | 1.70 | \$450.50 |
| 3/27/2018 | Blake Beasley | Manager | 0418H0955: Review of revised Noble valuation reports (FCC Licenses). | \$366 | 3.60 | \$1,317.60 |
| 3/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0956: Review the updated tax testing and 10k implications. | \$518 | 2.60 | \$1,346.80 |
| 3/27/2018 | Caleb Henry Sansom | Associate | 0418H0957: Review of EGA and input selections,. | \$199 | 3.70 | \$736.30 |
| 3/27/2018 | Caleb Henry Sansom | Associate | 0418H0958: Review financial statement tie-out. | \$199 | 2.20 | \$437.80 |
| 3/27/2018 | Courtney M Braxton | Senior Associate | 0418H0959: Update tax portions of the 10K. | \$265 | 1.00 | \$265.00 |
| 3/27/2018 | Gary Matthew Sigafoos | Manager | 0418H0960: Research and prepare impact assessment for tax reform enactment. | \$366 | 4.10 | \$1,500.60 |
| 3/27/2018 | Paige Russell | Associate | 0418H0961: Review of FCC and prepare documentation. | \$199 | 5.70 | \$1,134.30 |
| 3/27/2018 | Paige Russell | Associate | 0418H0962: Review financial statement tie-out. | \$199 | 2.90 | \$577.10 |
| 3/27/2018 | Ryley Carlson Johnson | Associate | 0418H0963: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 8.70 | \$1,357.20 |
| 3/27/2018 | Ryley Carlson Johnson | Associate | 0418H0964: Continue: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 5.20 | \$811.20 |
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0965: Prepare reconciliation of 10-K and review management's responses to PwC comments. | \$265 | 1.10 | \$291.50 |
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0966: Perform sensitivity analysis of management's discounted cash flow analysis. | \$265 | 2.70 | \$715.50 |

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| Date | Name | Position | Description | Rate | Hours Co | Total empensation |
|-----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0967: Prepare assessment of CIP reclass (quantitative and controls implications). | \$265 | 1.60 | \$424.00 |
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0968: Update book value allocation for Goodwill impairment analysis as a result of bridge entries. | \$265 | 5.00 | \$1,325.00 |
| 3/27/2018 | Blake Beasley | Manager | 0418H0969: Review assessment of bridge entries and audit procedures performed. | \$366 | 1.90 | \$695.40 |
| 3/27/2018 | Blake Beasley | Manager | 0418H0970: Follow-up with QRP/SEC Services regarding 10-K updates and responses to review comments. | \$366 | 2.30 | \$841.80 |
| 3/27/2018 | Blake Beasley | Manager | 0418H0971: Review management's final Goodwill impairment analysis valuation report. | \$366 | 2.10 | \$768.60 |
| 3/27/2018 | Caleb Henry Sansom | Associate | 0418H0972: Revise tie-out for bridge entries and review for internal consistency. | \$199 | 5.00 | \$995.00 |
| 3/27/2018 | Caleb Henry Sansom | Associate | 0418H0973: Follow-up with management regarding digital advertising service organizations. | \$199 | 2.10 | \$417.90 |
| 3/27/2018 | Gary Matthew Sigafoos | Manager | 0418H0974: Review 10-K income tax disclosures including SAB 118 disclosures, and tie-out. | \$366 | 6.30 | \$2,305.80 |
| 3/27/2018 | Kendall P Davern | Associate | 0418H0975: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$199 | 8.00 | \$1,592.00 |
| 3/27/2018 | Nicholas A Kray | Director | 0418H0976: Review procedures performed to address system impact of bankruptcy procedures (workday workflow modifications). | \$518 | 2.00 | \$1,036.00 |
| 3/27/2018 | Paige Russell | Associate | 0418H0977: Prepare revisions to FCC recalculation file. | \$199 | 2.30 | \$457.70 |
| 3/27/2018 | Yun Wen Zhang | Senior Associate | 0418H0978: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$265 | 5.00 | \$1,325.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0979: Revise 10-K tie-out for bridge entries (internal consistency checks). | \$265 | 1.50 | \$397.50 |
| 3/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0980: Review of financial statement tie-out. | \$518 | 2.10 | \$1,087.80 |
| 3/28/2018 | Caleb Henry Sansom | Associate | 0418H0981: Review accuracy testing of the calculation provided by Hancock and Askew. | \$199 | 2.70 | \$537.30 |
| 3/28/2018 | Caleb Henry Sansom | Associate | 0418H0982: Review financial statement tie-out. | \$199 | 6.00 | \$1,194.00 |
| 3/28/2018 | Gary Matthew Sigafoos | Manager | 0418H0983: Research and prepare impact assessment for tax reform enactment. | \$366 | 3.50 | \$1,281.00 |
| 3/28/2018 | Kendall P Davern | Associate | 0418H0984: Prepare tax testing and review new 10k updates. | \$199 | 8.00 | \$1,592.00 |
| 3/28/2018 | Paige Russell | Associate | 0418H0985: Review financial statement tie-out. | \$199 | 8.90 | \$1,771.10 |
| 3/28/2018 | Ryley Carlson Johnson | Associate | 0418H0986: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 4.30 | \$670.80 |
| 3/28/2018 | Ryley Carlson Johnson | Associate | 0418H0987: Continue: Perform financial statement tie-out and updated bridge file numbers. | \$156 | 3.90 | \$608.40 |
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0988: Address review comments related to Triton and DFP affidavits. | \$265 | 0.50 | \$132.50 |
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0989: Prepare reconciliation of 10-K and review management's responses to PwC comments. | \$265 | 1.00 | \$265.00 |
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0990: Review management's final Goodwill analysis valuation report. | \$265 | 1.70 | \$450.50 |
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0991: Prepare revisions to statement of cash flows tie-out procedures as a result of bridge entries recorded. | \$265 | 2.40 | \$636.00 |

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| Date | Name | Position | Description | Rate | Hours C | Total Compensation |
|-----------|-----------------------------|------------------|---|-------|---------|-----------------------|
| 3/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H0992: Continue: Review management's final Goodwill analysis valuation report. | \$265 | 3.00 | \$795.00 |
| 3/28/2018 | Blake Beasley | Manager | 0418H0993: Review change based 10-K and management's responses to engagement team review comments. | \$366 | 2.10 | \$768.60 |
| 3/28/2018 | Blake Beasley | Manager | 0418H0994: Re-review tie-out as a result of bridge entries/changes to 10-K. | \$366 | 1.70 | \$622.20 |
| 3/28/2018 | Blake Beasley | Manager | 0418H0995: Re-review statement of cash flows and guarantor procedures as a result of bridge entries recorded. | \$366 | 3.20 | \$1,171.20 |
| 3/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H0996: Review management's final impairment analysis. | \$518 | 3.90 | \$2,020.20 |
| 3/28/2018 | Christopher Buttimer | Associate | 0418H0997: Perform tie-out of assumptions in management's final valuation report. | \$199 | 1.00 | \$199.00 |
| 3/28/2018 | Courtney M Braxton | Senior Associate | 0418H0998: Re-review tie-out of income tax footnote and tax related disclosures in Form 10-K. | \$265 | 1.00 | \$265.00 |
| 3/28/2018 | Gary Matthew Sigafoos | Manager | 0418H0999: Review 10-K income tax disclosures including SAB 118 disclosures, and tie-out. | \$366 | 3.80 | \$1,390.80 |
| 4/6/2018 | Pricewaterhouse Coopers | Partner | 0418H0n/a: Fee Reduction - Reduction in Hourly Fees Allowed by the Audit Committee. | \$0 | 0.00 | (\$1,923.60) |
| 3/28/2018 | Martin E Pupko | Manager | 0418H1000: Review management's final valuation report. | \$571 | 0.50 | \$285.50 |
| 3/28/2018 | Yun Wen Zhang | Senior Associate | 0418H1001: Prepare updates to income tax procedures as a result of bridge entries (interest). | \$265 | 5.00 | \$1,325.00 |
| 4/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1002: Prepare reconciliation of 10-K and review management's responses to PwC comments | \$265 | 4.60 | \$1,219.00 |
| 4/5/2018 | Ryley Carlson Johnson | Associate | 0418H1003: Financial statement tie-out rework. | \$156 | 4.10 | \$639.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | Total ompensation |
|------------|-----------------------------|----------------------|---|-------|---------|----------------------|
| 4/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1004: Prepare reconciliation of 10-K and review management's responses to PwC comments | \$265 | 3.00 | \$795.00 |
| 4/6/2018 | Ryley Carlson Johnson | Associate | 0418H1005: Financial statement tie-out rework. | \$156 | 5.70 | \$889.20 |
| Subtotal - | Hours and Compens | ation - Additional A | Accounting Procedures | 1 | ,604.70 | \$470,770.00 |
| Revenue R | <u>Recognition Services</u> | | | | | |
| 1/18/2018 | Michelle Dion | Senior Manager | 0418H1006: Provide technical consultation on the ASC 606 documentation. | \$518 | 0.50 | \$259.00 |
| 1/19/2018 | Ashley Jill Wright | Partner | 0418H1007: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 1.00 | \$878.00 |
| 1/19/2018 | Michelle Dion | Senior Manager | 0418H1008: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.50 | \$777.00 |
| 1/22/2018 | Ashley Jill Wright | Partner | 0418H1009: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 0.50 | \$439.00 |
| 1/22/2018 | Michelle Dion | Senior Manager | 0418H1010: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 | \$518.00 |
| 1/23/2018 | Ashley Jill Wright | Partner | 0418H1011: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 1.00 | \$878.00 |
| 1/23/2018 | Michelle Dion | Senior Manager | 0418H1012: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 | \$518.00 |
| 1/24/2018 | Ashley Jill Wright | Partner | 0418H1013: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 0.50 | \$439.00 |
| 1/24/2018 | Michelle Dion | Senior Manager | 0418H1014: Provide technical consultation on the ASC 606 documentation. | \$518 | 0.50 | \$259.00 |

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| Date | Name | Position | Description | Rate | Hours C | Total ompensation |
|-----------|-----------------------------|------------------|---|---------|---------|----------------------|
| 1/25/2018 | Ashley Jill Wright | Partner | 0418H1015: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 0.50 | \$439.00 |
| 1/25/2018 | Michelle Dion | Senior Manager | 0418H1016: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.50 | \$777.00 |
| 1/31/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1017: Prior Period Rate Reduction - \$415 to \$265. | \$415 | -41.80 | (\$17,347.00) |
| 1/31/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1018: Prior Period Rate Reduction - \$415 to \$265. | \$265 | 41.80 | \$11,077.00 |
| 1/31/2018 | Blake Beasley | Manager | 0418H1019: Previous Rate Reduction - \$505 - \$366. | \$505 | -24.00 | (\$12,120.00) |
| 1/31/2018 | Blake Beasley | Manager | 0418H1020: Previous Rate Reduction - \$505 - \$366. | \$366 | 24.00 | \$8,784.00 |
| 1/31/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1021: Prior Period Rate Reduction - \$649 to \$518. | \$649 | -23.40 | (\$15,186.60) |
| 1/31/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1022: Prior Period Rate Reduction - \$649 to \$518. | \$518 | 23.40 | \$12,121.20 |
| 1/31/2018 | Caleb Henry Sansom | Associate | 0418H1023: Prior Period Rate Adjustment - \$249 to \$199. | \$249 | -2.90 | (\$722.10) |
| 1/31/2018 | Caleb Henry Sansom | Associate | 0418H1024: Prior Period Rate Adjustment - \$249 to \$199. | \$199 | 2.90 | \$577.10 |
| 1/31/2018 | Timothy M Whitson | Partner | 0418H1025: Prior Period Rate Reduction - \$956 to \$878. | \$956 | -2.50 | (\$2,390.00) |
| 1/31/2018 | Timothy M Whitson | Partner | 0418H1026: Prior Period Rate Reduction - \$956 to \$878. | \$878 | 2.50 | \$2,195.00 |
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1027: Review of PwC 606 assessment memorandum. | . \$265 | 2.00 | \$530.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|---|-------|----------|---------------------|
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1028: Update of PwC 606 memorandum based on National treatment of commissions and bonus spots. | \$265 | 1.10 | \$291.50 |
| 2/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1029: Update of PwC 606 memorandum. | \$265 | 1.10 | \$291.50 |
| 2/1/2018 | Blake Beasley | Manager | 0418H1030: CMLS update meeting to discuss status of ASC 606 detail testing. | \$366 | 0.70 | \$256.20 |
| 2/1/2018 | Blake Beasley | Manager | 0418H1031: Review of PwC 606 assessment memorandum. | \$366 | 1.20 | \$439.20 |
| 2/1/2018 | Blake Beasley | Manager | 0418H1032: Review of 606 assessment. | \$366 | 1.30 | \$475.80 |
| 2/1/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1033: Update review comments regarding PwC comments on Company memorandum. | \$518 | 0.50 | \$259.00 |
| 2/1/2018 | Michelle Dion | Senior Manager | 0418H1034: Provide technical consultation on the ASC 606 documentation. | \$518 | 0.50 | \$259.00 |
| 2/2/2018 | Blake Beasley | Manager | 0418H1035: Update status of ASC 606 detail testing. | \$366 | 1.40 | \$512.40 |
| 2/2/2018 | Michelle Dion | Senior Manager | 0418H1036: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 | \$518.00 |
| 2/2/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1037: Meeting with National regarding the treatment of commissions and bonus spots. | \$518 | 1.00 | \$518.00 |
| 2/3/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1038: Update review comments regarding PwC comments on Company memorandum. | \$518 | 2.00 | \$1,036.00 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1039: Review implementation of commissions, accounting, and testing methodology of Cumulus. | \$265 | 1.60 | \$424.00 |
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1040: Update of 606 memorandum based on comments received. | \$265 | 2.30 | \$609.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Con | Total npensation |
|----------|-----------------------------|------------------|--|-------|-----------|---------------------|
| 2/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1041: Review of 606 guidance and testing template. | \$265 | 1.00 | \$265.00 |
| 2/5/2018 | Blake Beasley | Manager | 0418H1042: Review implementation of commissions, accounting, and testing methodology of Cumulus. | \$366 | 1.10 | \$402.60 |
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1043: Review implementation of commissions, accounting, and testing methodology of Cumulus. | \$518 | 1.10 | \$569.80 |
| 2/5/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1044: Review of 606 assessment. | \$518 | 0.70 | \$362.60 |
| 2/5/2018 | Caleb Henry Sansom | Associate | 0418H1045: Perform ASC 606 testing. | \$199 | 2.00 | \$398.00 |
| 2/5/2018 | Ryley Carlson Johnson | Associate | 0418H1046: Update 606 guidance and testing template. | \$156 | 1.00 | \$156.00 |
| 2/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1047: Preparation and update of PwC 606 memorandum based on comments received. | \$265 | 3.40 | \$901.00 |
| 2/6/2018 | Ashley Jill Wright | Partner | 0418H1048: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 0.50 | \$439.00 |
| 2/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1049: Update review comments regarding PwC comments on Company memorandum. | \$518 | 1.50 | \$777.00 |
| 2/6/2018 | Caleb Henry Sansom | Associate | 0418H1050: Perform ASC 606 testing. | \$199 | 1.40 | \$278.60 |
| 2/6/2018 | Michelle Dion | Senior Manager | 0418H1051: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 | \$518.00 |
| 2/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1052: Discussion with National regarding 606 treatment. | \$518 | 0.90 | \$466.20 |

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| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1053: Review of testing strategy memorandum. | \$265 | 2.00 | \$530.00 |
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1054: Perform testing of Westwood One contracts under 606 in Aura. | \$265 | 1.40 | \$371.00 |
| 2/7/2018 | Blake Beasley | Manager | 0418H1055: Review PBC listing related to ASC 606 testing. | \$366 | 2.00 | \$732.00 |
| 2/7/2018 | Blake Beasley | Manager | 0418H1056: Review of testing status and miscellaneous sampling and testing approach. | \$366 | 0.50 | \$183.00 |
| 2/7/2018 | Blake Beasley | Manager | 0418H1057: Review of testing strategy memorandum. | \$366 | 1.20 | \$439.20 |
| 2/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1058: Review ASC 606 controls test procedures. | \$518 | 1.70 | \$880.60 |
| 2/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1059: Research of 606 accounting for Cumulus situations. | \$518 | 0.50 | \$259.00 |
| 2/7/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1060: Meeting with B. Beasley and B. Geddis (both PwC) to discuss risk assessment and implementation. | \$265 | 1.10 | \$291.50 |
| 2/7/2018 | Blake Beasley | Manager | 0418H1061: Meeting with A. Palczynski and B. Geddis (both PwC) to discuss risk assessment and implementation. | \$366 | 1.10 | \$402.60 |
| 2/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1062: Meeting with A. Palczynski and B. Beasley (both PwC) to discuss risk assessment and implementation. | \$518 | 1.10 | \$569.80 |
| 2/8/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1063: Review ASC 606 controls test procedures. | \$518 | 1.70 | \$880.60 |
| 2/8/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1064: Research of 606 accounting for Cumulus situations. | \$518 | 0.50 | \$259.00 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1065: Meeting with B. Beasley, B. Geddis (both PwC) and Cumulus to discuss 606 for WWO. | \$265 | 0.60 | \$159.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Com | Fotal pensation |
|-----------|-----------------------------|------------------|--|-------|-----------|--------------------|
| 2/8/2018 | Blake Beasley | Manager | 0418H1066: Meeting with A. Palczynski, B. Geddis (both PwC) and Cumulus to discuss 606 for WWO. | \$366 | 0.60 | \$219.60 |
| 2/8/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1067: Meeting with A. Palczynski, B. Beasley (both PwC) and Cumulus to discuss 606 for WWO. | \$518 | 0.60 | \$310.80 |
| 2/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1068: Meeting with B. Beasley and B. Geddis (both PwC) to discuss 606 for WWO. | \$265 | 0.30 | \$79.50 |
| 2/8/2018 | Blake Beasley | Manager | 0418H1069: Meeting with A. Palczynski and B. Geddis (both PwC) to discuss 606 for WWO. | \$366 | 0.30 | \$109.80 |
| 2/8/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1070: Meeting with A. Palczynski and B. Beasley (both PwC) to discuss 606 for WWO. | \$518 | 0.30 | \$155.40 |
| 2/9/2018 | Blake Beasley | Manager | 0418H1071: Review of 606 accounting implementation memorandum. | \$366 | 1.80 | \$658.80 |
| 2/10/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1072: Update of the PwC 606 memorandum for WWO impacts. | \$265 | 2.50 | \$662.50 |
| 2/10/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1073: Review ASC 606 controls test procedures. | \$518 | 1.90 | \$984.20 |
| 2/13/2018 | Blake Beasley | Manager | 0418H1074: Review of 606 accounting implementation memorandum. | \$366 | 1.60 | \$585.60 |
| 2/14/2018 | Blake Beasley | Manager | 0418H1075: Review PBC listing related to ASC 606 testing. | \$366 | 1.60 | \$585.60 |
| 2/14/2018 | Blake Beasley | Manager | 0418H1076: Review of bonus spots and commissions position paper. | \$366 | 0.80 | \$292.80 |
| 2/15/2018 | Blake Beasley | Manager | 0418H1077: Update ASC 606 substantive testing review comments. | \$366 | 1.20 | \$439.20 |

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| Date | Name | Position | Description | Rate | Hours Con | Total npensation |
|-----------|-----------------------------|------------------|---|-------|-----------|---------------------|
| 2/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1078: Review of guidance related to commissions treatment to respond to managements questions. | \$518 | 0.60 | \$310.80 |
| 2/15/2018 | Blake Beasley | Manager | 0418H1079: Meeting with Cumulus to review management's commission position. | \$366 | 0.40 | \$146.40 |
| 2/15/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1080: Meeting with Cumulus to discuss changes to commissions treatment under ASC 606. | \$518 | 0.70 | \$362.60 |
| 2/17/2018 | Blake Beasley | Manager | 0418H1081: Meeting with CMLS related to ASC 606 requests. | \$366 | 1.10 | \$402.60 |
| 2/17/2018 | Blake Beasley | Manager | 0418H1082: Follow-up with National on commissions treatment under 606. | \$366 | 0.40 | \$146.40 |
| 2/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1083: Review principal agent considerations for revenue share contracts under ASC 606. | \$265 | 2.00 | \$530.00 |
| 2/20/2018 | Blake Beasley | Manager | 0418H1084: Follow-up with National on commissions treatment under 606. | \$366 | 0.40 | \$146.40 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1085: Review of SAB 74 disclosures. | \$518 | 0.40 | \$207.20 |
| 2/20/2018 | Michelle Dion | Senior Manager | 0418H1086: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 | \$518.00 |
| 2/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1087: Call with National to discuss ASC 606 accounting. | \$518 | 1.00 | \$518.00 |
| 2/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1088: Review of comments on PwC implementation strategy memorandum. | \$265 | 0.60 | \$159.00 |
| 2/21/2018 | Ashley Jill Wright | Partner | 0418H1089: Review treatment of commissions and bonus spots under ASC 606. | \$878 | 0.50 | \$439.00 |

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| Date | Name | Position | Description | Rate | Total Hours Compensation |
|-----------|-----------------------------|------------------|--|---------|-----------------------------|
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1090: Review of ASC 606 testing and memorandum | . \$518 | 1.10 \$569.80 |
| 2/21/2018 | Michelle Dion | Senior Manager | 0418H1091: Provide technical consultation on the ASC 606 documentation. | \$518 | 1.00 \$518.00 |
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1092: Meeting with Cumulus to discuss SAB 74 disclosures. | \$518 | 0.90 \$466.20 |
| 2/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1093: Closing call with National regarding ASC 606 treatment. | \$518 | 0.40 \$207.20 |
| 2/21/2018 | Blake Beasley | Manager | 0418H1094: Review key reports procedures related to ASC 606 detailed testing. | \$366 | 2.60 \$951.60 |
| 2/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1095: Perform substantive test of details (impact analysis) for ASC 606 implementation. | \$265 | 1.00 \$265.00 |
| 2/22/2018 | Blake Beasley | Manager | 0418H1096: Review key reports procedures related to ASC 606 detailed testing. | \$366 | 2.30 \$841.80 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1097: Review of ASC 606 controls documentation. | \$518 | 0.50 \$259.00 |
| 2/22/2018 | Blake Beasley | Manager | 0418H1098: Meeting with B. Geddis (PwC) and J. Lee (Cumulus) regarding status of ASC 606 memorandums. | \$366 | 0.40 \$146.40 |
| 2/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1099: Meeting with B. Beasley (PwC) and J. Lee (Cumulus) regarding status of ASC 606 memorandums. | \$518 | 0.40 \$207.20 |
| 2/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1100: Address review comments for ASC 606 test strategy and position paper. | \$265 | 0.70 \$185.50 |
| 2/24/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1101: Respond to review comments provided by B. Geddis (PwC) in the PwC implementation strategy memorandum. | \$265 | 2.00 \$530.00 |

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| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1102: Perform substantive test of details (impact analysis) for ASC 606 implementation. | \$265 | 0.90 | \$238.50 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1103: Perform scoping of additional revenue streams to test for validation of bucketing of homogenous populations. | \$265 | 2.70 | \$715.50 |
| 2/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1104: Perform follow-up on Cumulus support obtained, update templates, document procedures performed, and send emails for missing support. | \$265 | 3.50 | \$927.50 |
| 2/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1105: Review of ASC 606 testing memorandum. | \$518 | 2.40 | \$1,243.20 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1106: Address review comments for ASC 606 test strategy and position paper. | \$265 | 1.10 | \$291.50 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1107: Research related to implementation of ASC 606 and 10-K disclosure considerations. | \$265 | 2.00 | \$530.00 |
| 2/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1108: Update scoping decisions into PwC 606 implementation strategy memorandum. | \$265 | 0.80 | \$212.00 |
| 2/27/2018 | Blake Beasley | Manager | 0418H1109: Update ASC 606 controls testing review comments. | \$366 | 1.30 | \$475.80 |
| 2/27/2018 | Blake Beasley | Manager | 0418H1110: Review of PwC 606 assessment memorandum. | \$366 | 1.20 | \$439.20 |
| 2/27/2018 | Timothy M Whitson | Partner | 0418H1111: Perform partner guidance regarding 606 research. | \$878 | 1.60 | \$1,404.80 |
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1112: Perform substantive test of details (impact analysis) for ASC 606 implementation. | \$265 | 0.50 | \$132.50 |
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1113: Address review comments for ASC 606 test strategy and position paper. | \$265 | 2.90 | \$768.50 |

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| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 2/28/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1114: Perform walkthrough of 606 implementation controls and follow-up requestors. | \$265 | 3.60 | \$954.00 |
| 2/28/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1115: Review of ASC 606 memorandum updates and debrief. | \$518 | 1.70 | \$880.60 |
| 2/28/2018 | Timothy M Whitson | Partner | 0418H1116: Perform 606 research and spot advertising. | \$878 | 2.40 | \$2,107.20 |
| 3/1/2018 | Blake Beasley | Manager | 0418H1117: Meeting with CMLS related to ASC 606 requests. | \$366 | 2.10 | \$768.60 |
| 3/1/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1118: Status update meeting regarding ASC 606 implementation and management's assessment memorandums. | \$265 | 1.00 | \$265.00 |
| 3/2/2018 | Timothy M Whitson | Partner | 0418H1119: Provide partner consultation regarding ASC 606 matters. | \$878 | 1.20 | \$1,053.60 |
| 3/3/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1120: Perform controls testing over ASC 606 implementation controls. | \$265 | 2.30 | \$609.50 |
| 3/3/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1121: Follow-up with associate to clear notes on revenue procedures memorandum. | \$518 | 2.00 | \$1,036.00 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1122: Documenting ASC 606 implementation controls. | \$265 | 1.90 | \$503.50 |
| 3/5/2018 | Blake Beasley | Manager | 0418H1123: Review impact of ASC 606 implementation. | \$366 | 1.40 | \$512.40 |
| 3/5/2018 | Blake Beasley | Manager | 0418H1124: Meeting with CMLS to discuss contract treatment under 606. | \$366 | 0.50 | \$183.00 |
| 3/5/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1125: Review management's ASC 606 adoption assessment. | \$265 | 0.70 | \$185.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position 1 | Description | Rate | Hours Co | Total mpensation |
|----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/6/2018 | Blake Beasley | Manager | 0418H1126: Research related to contract guarantees under 606. | \$366 | 0.50 | \$183.00 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1127: Review ASC 606 controls test procedures. | \$518 | 2.20 | \$1,139.60 |
| 3/6/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1128: Follow-up with associate to clear notes on revenue procedures memorandum. | \$518 | 1.60 | \$828.80 |
| 3/6/2018 | Caleb Henry Sansom | Associate | 0418H1129: Conduct NTR and Other revenue testing and input into template. | \$199 | 2.80 | \$557.20 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1130: Prepare controls testing for ASC 606 adoption controls. | \$265 | 0.60 | \$159.00 |
| 3/6/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1131: Review management's assessment of changes to revenue recognition policies as a result of ASC606 adoption. | \$265 | 0.60 | \$159.00 |
| 3/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1132: Review ASC 606 controls test procedures. | \$518 | 4.30 | \$2,227.40 |
| 3/7/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1133: Preparation for and meeting with CMLS on status of ASC 606 memorandums. | \$518 | 1.80 | \$932.40 |
| 3/8/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1134: Perform substantive test of details (impact analysis) for ASC 606 implementation. | \$265 | 1.70 | \$450.50 |
| 3/8/2018 | Caleb Henry Sansom | Associate | 0418H1135: Complete NTR and Other revenue testing and input into template. | \$199 | 2.00 | \$398.00 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1136: Addressing review comments from BG, TW and CM on PwC internal 606 memo. | \$265 | 1.20 | \$318.00 |
| 3/9/2018 | Blake Beasley | Manager | 0418H1137: Review 606 controls testing approach and walk-through documentation. | \$366 | 2.10 | \$768.60 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------------|------------------|--|-------|----------|---------------------|
| 3/9/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1138: Review of ASC 606 controls walkthrough. | \$518 | 1.30 | \$673.40 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1139: Meeting with CMLS management to finalize controls language. | \$265 | 0.60 | \$159.00 |
| 3/9/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1140: Prepare audit committee communications for ASC606 implementation. | \$265 | 1.00 | \$265.00 |
| 3/10/2018 | Blake Beasley | Manager | 0418H1141: Meeting with CMLS related to ASC 606 requests. | \$366 | 0.90 | \$329.40 |
| 3/11/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1142: Review ASC 606 controls test procedures. | \$518 | 2.00 | \$1,036.00 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1143: Meeting with CMLS to discuss review comments on the Company's ASC 606 implementation strategy and position paper. | \$265 | 3.20 | \$848.00 |
| 3/12/2018 | Blake Beasley | Manager | 0418H1144: Review 606 controls testing approach and walk-through documentation. | \$366 | 0.60 | \$219.60 |
| 3/12/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1145: Review status update related to PBC's and support outstanding for ASC 606. | \$518 | 0.50 | \$259.00 |
| 3/12/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1146: Discussion with C. Caird (PwC) regarding ASC 606 revenue approach memorandum. | \$265 | 0.50 | \$132.50 |
| 3/13/2018 | Blake Beasley | Manager | 0418H1147: Review 606 controls testing approach and walk-through documentation. | \$366 | 0.70 | \$256.20 |
| 3/13/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1148: Review of ASC 606 memo and documentation. | \$518 | 2.10 | \$1,087.80 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1149: Addressing review comments from BG, TW and CM on PwC internal 606 memo. | \$265 | 1.30 | \$344.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|---|-------|----------|----------------------|
| 3/14/2018 | Blake Beasley | Manager | 0418H1150: Review 606 substantive procedures (Digital revenue stream). | \$366 | 1.00 | \$366.00 |
| 3/14/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1151: Walkthrough of 606 controls with CMLS. | \$518 | 2.20 | \$1,139.60 |
| 3/14/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1152: Status update meeting to address review comments on management's ASC606 assessment memorandum. | \$265 | 0.30 | \$79.50 |
| 3/15/2018 | Blake Beasley | Manager | 0418H1153: Prepare AC Meeting content related to ASC 606 implementation. | \$366 | 2.20 | \$805.20 |
| 3/15/2018 | Blake Beasley | Manager | 0418H1154: Meeting with CMLS related to ASC 606 requests. | \$366 | 1.40 | \$512.40 |
| 3/15/2018 | Timothy M Whitson | Partner | 0418H1155: Perform partner guidance regarding 606 research. | \$878 | 4.00 | \$3,512.00 |
| 3/16/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1156: Review status update related to PBC's and support outstanding for ASC 606. | \$518 | 3.50 | \$1,813.00 |
| 3/16/2018 | Paige Russell | Associate | 0418H1157: Testing of markets digital revenue stream. | \$199 | 6.40 | \$1,273.60 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1158: Follow-up regarding outstanding ASC606 PBC requests. | \$265 | 0.50 | \$132.50 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1159: Research related to the treatment of 'bonus' spots in broadcast advertising. | \$265 | 0.90 | \$238.50 |
| 3/16/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1160: Re-review management's ASC606 adoption assessment. | \$265 | 2.20 | \$583.00 |
| 3/17/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1161: Review 10-K SAB 74 disclosures. | \$265 | 0.50 | \$132.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | Total Compensation |
|-----------|-----------------------------|------------------|--|---------|---------|-----------------------|
| 3/18/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1162: Perform controls testing over ASC 606 implementation controls. | \$265 | 2.60 | \$689.00 |
| 3/19/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1163: Adding ASC 606 controls in Aura and adding to the year-end control testing strategy. | \$265 | 1.00 | \$265.00 |
| 3/19/2018 | Anthony Eugene Degance | Partner | 0418H1164: Review controls and substantive test of details related to ASC 606 adoption. | \$878 | 4.50 | \$3,951.00 |
| 3/19/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1165: Review ASC 606 controls test procedures. | \$518 | 1.20 | \$621.60 |
| 3/20/2018 | Blake Beasley | Manager | 0418H1166: Review 606 implementation controls. | \$366 | 0.90 | \$329.40 |
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1167: Review ASC 606 controls test procedures. | \$518 | 1.00 | \$518.00 |
| 3/20/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1168: Review of Management's memo on implementation procedures for ASC 606. | \$518 | 2.30 | \$1,191.40 |
| 3/20/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1169: Address review comments on PwC 606 implementation memorandum. | \$265 | 0.60 | \$159.00 |
| 3/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1170: Test revenue transactions (steps 1-5) - Riskbased assessment (Markets and Network). | \$265 | 5.50 | \$1,457.50 |
| 3/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1171: Test revenue transactions (steps 1-5) - ASC 606 Validation Testing - Trade Revenue (Markets). | \$265 | 4.60 | \$1,219.00 |
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1172: Review the client's updated memo on implementation of ASC 606. | \$518 | 2.40 | \$1,243.20 |
| 3/21/2018 | Veronica Cristina Romero | Associate | 0418H1173: Perform validation testing - broadcast network | . \$199 | 3.40 | \$676.60 |
| 3/21/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1174: Review of management 606 implementation memorandum with G. Geddis (PwC). | \$265 | 0.50 | \$132.50 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | Total ompensation |
|-----------|-----------------------------|------------------|---|---------|---------|----------------------|
| 3/21/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1175: Review of management 606 implementation memorandum with A. Palczynski (PwC). | \$518 | 0.50 | \$259.00 |
| 3/21/2018 | Anthony Eugene Degance | Partner | 0418H1176: Review controls and substantive test of details related to ASC 606 adoption. | \$878 | 3.80 | \$3,336.40 |
| 3/21/2018 | Anthony Eugene Degance | Partner | 0418H1177: Continue: Review controls and substantive test of details related to ASC 606 adoption. | \$878 | 3.30 | \$2,897.40 |
| 3/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1178: Test revenue transactions (steps 1-5) - ASC 606 Validation Testing - Digital Revenue (Networks). | \$265 | 3.70 | \$980.50 |
| 3/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1179: Test revenue transactions (steps 1-5) - ASC 606 Validation Testing - NTR/Certificate sales (Markets). | \$265 | 4.50 | \$1,192.50 |
| 3/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1180: Identify risks and understand controls in the ASC 606 adoption process. | \$265 | 4.00 | \$1,060.00 |
| 3/22/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1181: Address review comments for ASC 606 substantive testing. | \$265 | 4.20 | \$1,113.00 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1182: Review the testing of controls and walkthrough documentation around the Bankruptcy Accounting process. | \$518 | 1.90 | \$984.20 |
| 3/22/2018 | Veronica Cristina Romero | Associate | 0418H1183: Perform validation testing - broadcast network. | . \$199 | 2.50 | \$497.50 |
| 3/22/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1184: Discussion with CMLS on sufficiency and adequacy of bankruptcy disclosures. | \$518 | 2.30 | \$1,191.40 |
| 3/23/2018 | Timothy M Whitson | Partner | 0418H1185: Perform partner guidance regarding 606 research. | \$878 | 2.00 | \$1,756.00 |
| 3/23/2018 | Timothy M Whitson | Partner | 0418H1186: Provide partner consultation regarding ASC 606 matters. | \$878 | 4.00 | \$3,512.00 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours Co | Total ompensation |
|-----------|-----------------------------|------------------|--|-------|----------|----------------------|
| 3/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1187: Address review comments on PwC 606 implementation memorandum. | \$265 | 0.50 | \$132.50 |
| 3/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1188: Address review comments on PwC 606 implementation controls testing. | \$265 | 0.90 | \$238.50 |
| 3/23/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1189: Research related to treatment of variable consideration and material rights under ASC 606. | \$265 | 1.70 | \$450.50 |
| 3/24/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1190: Perform substantive test of details (impact analysis) for ASC 606 implementation. | \$265 | 5.30 | \$1,404.50 |
| 3/24/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1191: Review the audit team's documentation on our assessment of company's controls on ASC 606. | \$518 | 0.50 | \$259.00 |
| 3/25/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1192: Review the audit team's documentation on our assessment of company's controls on ASC 606. | \$518 | 2.20 | \$1,139.60 |
| 3/26/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1193: Review the documentation prepared by PwC related to testing management's assertions about ASC 606 impact. | \$518 | 3.70 | \$1,916.60 |
| 3/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1194: Perform controls testing over ASC 606 implementation controls. | \$265 | 4.20 | \$1,113.00 |
| 3/26/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1195: Continue: Perform controls testing over ASC 606 implementation controls. | \$265 | 3.30 | \$874.50 |
| 3/27/2018 | Alexa Kendter Palczynski | Senior Associate | 0418H1196: Test adoption of ASC 606 (retrospective method or modified retrospective). | \$265 | 2.40 | \$636.00 |
| 3/27/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1197: Review the documentation prepared by PwC related to testing management's assertions about ASC 606 impact. | \$518 | 3.40 | \$1,761.20 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position I | Description | Rate | Hours C | Total ompensation |
|--------------|-------------------------------------|---------------------|--|-------|---------|----------------------|
| 3/29/2018 | Brandon Lamar Geddis | Senior Manager | 0418H1198: Review ASC 606 controls test procedures. | \$518 | 0.50 | \$259.00 |
| 3/30/2018 | Blake Beasley | Manager | 0418H1199: Review ASC 606 controls. | \$366 | 2.10 | \$768.60 |
| Subtotal - l | Hours and Compensa | ntion - Revenue Rec | ognition Services | | 294.90 | \$108,142.90 |
| Travel Tim | e (50% of Nonwork | ing Time) | | | | |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H1200: Travel time from Chicago, IL to Atlanta, GA (50% of 4 hours). | \$497 | 2.00 | \$994.00 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H1201: Travel time from Chicago, IL to Atlanta, GA (50% of 4 hours). | \$497 | 2.00 | \$994.00 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H1202: Travel time from Atlanta, GA to Chicago, IL (50% of 4 hours). | \$497 | 2.00 | \$994.00 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H1203: Travel time from Chicago, IL to Atlanta, GA (50% of 4 hours). | \$497 | 2.00 | \$994.00 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Senior Associate | 0418H1204: Travel time from Atlanta, GA to Chicago, IL (50% of 4 hours). | \$497 | 2.00 | \$994.00 |
| Subtotal - l | Hours and Compensa | ntion - Travel Time | (50% of Nonworking Time) | | 10.00 | \$4,970.00 |
| Voluntary | Fee Reduction | | | | | |
| 4/30/2018 | Pricewaterhouse Coopers | Partner | 0418H1205: Voluntary Fee Reduction - Reduce Fees to Comply with the Approved Audit Committee Fees - Total Audit. | \$0 | 0.00 | (\$76,000.00) |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit E

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | Total ompensation |
|--|-----------------------|--------------------|---|-------|----------|----------------------|
| Subtotal - | Hours and Compen | sation - Voluntar | y Fee Reduction | | 0.00 | (\$76,000.00) |
| Subtoto | al - Hours and Com | pensation - Incre | emental Accounting Services | 2, | ,598.00 | \$830,429.50 |
| Total - Hours and Compensation - Hourly Services Case Administration | | | | | 2,598.00 | \$830,429.50 |
| Bankrupt | cy Requirements an | d Other Court O | Obligations | | | |
| Employm | ent Applications and | l Other Court Fili | ings . | | | |
| 2/6/2018 | Andrea Clark Smith | Director | 0418H1206: Review audit engagement letter addendum and coordinate approval with Debtors' Counsel. | \$550 | 0.50 | \$275.00 |
| 2/12/2018 | Andrea Clark Smith | Director | 0418H1207: Review the initial Retention Application and incorporate updates based upon the PwC services requested by the Debtors. | \$550 | 2.90 | \$1,595.00 |
| 2/13/2018 | Andrea Clark Smith | Director | 0418H1208: Finalize updates to Retention Application and forward to Debtors' Counsel for filing with the Court. | \$550 | 0.70 | \$385.00 |
| Subtotal - | Hours and Compens | sation - Employn | nent Applications and Other Court Filings | | 4.10 | \$2,255.00 |
| Monthly, | Interim and Final Fe | e Applications | | | | |
| 2/19/2018 | Brown | Associate | 0418H1209: Provide consultation to the respective teams regarding bankruptcy time tracking and pending details for compliance. | \$225 | 1.00 | \$225.00 |
| 3/6/2018 | Nanette J Kortuem | Associate | 0418H1210: Review time descriptions provided by the audit team and provide them feedback/guidance prior to Court submission. | \$225 | 4.60 | \$1,035.00 |
| 3/7/2018 | Nanette J Kortuem | Associate | 0418H1211: Review time descriptions provided by the audit team and provide them feedback/guidance prior to Court submission. | \$225 | 7.00 | \$1,575.00 |

Exhibit E

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total mpensation |
|-----------|-----------------------|-----------|---|-------|----------|---------------------|
| 3/8/2018 | Nanette J Kortuem | Associate | 0418H1212: Review time descriptions provided by the audit team and provide them feedback/guidance prior to Court submission. | \$225 | 2.50 | \$562.50 |
| 3/12/2018 | Chad William Brown | Associate | 0418H1213: Review the Nov 2017 through Dec 2017 time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 1.30 | \$292.50 |
| 3/13/2018 | Chad William Brown | Associate | 0418H1214: Review the Nov 2017 through Dec 2017 time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 4.80 | \$1,080.00 |
| 3/13/2018 | Chad William Brown | Associate | 0418H1215: Review the January 2018 time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 8.80 | \$1,980.00 |
| 3/14/2018 | Andrea Clark Smith | Director | 0418H1216: Perform review of the initial monthly fee application and provide feedback/observations to ensure compliance with the Bankruptcy Guidelines. | \$550 | 1.30 | \$715.00 |
| 3/14/2018 | Chad William Brown | Associate | 0418H1217: Review the time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 3.50 | \$787.50 |
| 3/14/2018 | Chad William Brown | Associate | 0418H1218: Continue: Review the time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 4.50 | \$1,012.50 |
| 3/15/2018 | Andrea Clark Smith | Director | 0418H1219: Perform review of the initial monthly fee application and provide feedback/observations to ensure compliance with the Bankruptcy Guidelines. | \$550 | 2.20 | \$1,210.00 |
| 3/15/2018 | Chad William Brown | Associate | 0418H1220: Review the February 2018 time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 5.20 | \$1,170.00 |

Exhibit E

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours Co | Total ompensation |
|--------------|-----------------------|------------------|---|-------|----------|----------------------|
| 3/16/2018 | Chad William Brown | Associate | 0418H1221: Review the February 2018 time descriptions provided by the team and provide them feedback/guidance prior to Court submission. | \$225 | 3.50 | \$787.50 |
| 3/19/2018 | Andrea Clark Smith | Director | 0418H1222: Perform review of the February 2018 monthly fee application and provide feedback/observations to ensure compliance with the Bankruptcy Guidelines. | \$550 | 6.20 | \$3,410.00 |
| 3/20/2018 | Chad William Brown | Associate | 0418H1223: Update initial monthly fee statement for distribution to the Team/Client for approval. | \$225 | 3.80 | \$855.00 |
| 3/20/2018 | Chad William Brown | Associate | 0418H1224: Continue: Update initial monthly fee statement for distribution to the Team/Client for approval. | \$225 | 1.90 | \$427.50 |
| 3/21/2018 | Andrea Clark Smith | Director | 0418H1225: Perform updated monthly fee application and distribute to Team/Client for proper approvals. | \$550 | 1.80 | \$990.00 |
| 3/28/2018 | Chad William Brown | Associate | 0418H1226: Update initial fee application (only include Dec/Jan) including new exhibits and narrative. | \$225 | 1.50 | \$337.50 |
| 3/28/2018 | Andrea Clark Smith | Director | 0418H1227: Based upon input from the Client/Team - Review changes to remove the February charges until Debtor can provide approval of incremental fees. | \$550 | 0.90 | \$495.00 |
| 3/30/2018 | Andrea Clark Smith | Director | 0418H1228: Perform final review of the Nov/Jan 2018 monthly fee statement and distribute to Team/Client for final approval. | \$550 | 0.70 | \$385.00 |
| 4/2/2018 | Andrea Clark Smith | Director | 0418H1229: Finalize January 2018 fee statement and distribute for Court filing. | \$550 | 0.50 | \$275.00 |
| Subtotal - I | Hours and Compens | sation - Monthly | , Interim and Final Fee Applications | | 67.50 | \$19,607.50 |
| Subtotal | - Hours and Com | pensation - Ban | kruptcy Requirements and Other Court Obligations | | 71.60 | \$21,862.50 |
| Total - Ho | urs and Compensa | ation - Case Adı | ministration | | 71.60 | \$21,862.50 |

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CUMULUS MEDIA INC., et al (Case No. 17-13381 (SCC))

Exhibit E

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Position | Description | Rate | Hours C | ompensation |
|--|------|----------|-------------|------|----------|--------------|
| Total - Hours and Compensation - Hourly Services and Case Administration | | | | | 2,669.60 | \$852,292.00 |

Exhibit F

 ${\bf PwC\; LLP\; -\; Independent\; Auditor\; and\; Accounting\; Services\; Provider\; to\; the\; Debtors\; Summary\; of\; Expenditures\; by\; Project\; and\; Type}$

For the Period February 1, 2018 through March 31, 2018

| Transaction Type by Project | Total Expenditures |
|--|-----------------------|
| Fixed Fee Services | |
| Independent Audit Services | |
| Meals | \$4,475.30 |
| Mileage Allowance | \$531.94 |
| Parking | \$561.00 |
| Public/Ground Transportation | \$167.10 |
| Sundry - Other | \$4,861.50 |
| Subtotal - Expenditures Sought for Independent Audit Services | \$10,596.84 |
| Subtotal - Expenditures Sought for Fixed Fee Services | \$10,596.84 |
| Hourly Services | |
| Incremental Accounting Services | |
| Airfare | \$2,399.07 |
| Lodging | \$2,190.54 |
| Meals | \$556.31 |
| Mileage Allowance | \$38.16 |
| Parking | \$60.00 |
| Public/Ground Transportation | \$452.76 |
| Rental Car | \$780.81 |
| Subtotal - Expenditures Sought for Incremental Accounting Services | \$6,477.65 |
| Subtotal - Expenditures Sought for Hourly Services | \$6,477.65 |
| Total - Expenditures Sought for Reimbursement | \$17,074.49 |

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date Date | Name | Fransaction Type | Description | Total Expenditures |
|-------------|---------------------------|-------------------|---|-----------------------|
| Fixed Fee S | Services | | | |
| Independer | nt Audit Services | | | |
| 2/1/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E001: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/1/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E002: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/2/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E003: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/2/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E004: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/5/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E005: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/5/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E006: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/6/2018 | Chesley Carter Whitesides | Meals | 0418E007: ROCK N TACO ATLANTA GA - LATE NIGHT DINNER WHILE WORKING ON CLIENT DELIVERABLES (AFTER 8PM) - 2 PROF (JC & SELF). | \$25.79 |
| 2/6/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E008: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/6/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E009: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/7/2018 | Caleb Henry Sansom | Parking | 0418E010: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 2/7/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E011: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Exhibit G

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Гransaction Туре | Description | Total Expenditures |
|-----------|--------------------------|-------------------|--|-----------------------|
| 2/7/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E012: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/8/2018 | Paige Russell | Sundry - Other | 0418E013: CONFIRMATION.COM 866 BRENTWOOD TN - UTILIZATION OF CONFIRMATION.COM SERVICES - YEAR END CONFIRMATIONS FOR AUDIT. | \$23.00 |
| 2/8/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E014: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/8/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E015: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/9/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E016: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/9/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E017: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/10/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E018: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/10/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E019: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/10/2018 | Alexa Kendter Palczynski | Parking | 0418E020: AAA PARK 1075 PEACHT ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$16.00 |
| 2/12/2018 | Caleb Henry Sansom | Sundry - Other | 0418E021: CONFIRMATION.COM 866 BRENTWOOD TN - UTILIZATION OF CONFIRMATION.COM SERVICES - YEAR END CONFIRMATIONS FOR AUDIT (ACCTS REC). | |
| 2/12/2018 | Ryley Carlson Johnson | Meals | 0418E022: DOORDASH-CAFE AGORA SAN FRANCISCO CA - OVERTIME ONSITE DINNER - 5 PROF (AUDIT TEAM). | \$100.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name 7 | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|---|--------------|
| 2/12/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E023: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/12/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E024: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/13/2018 | Ryley Carlson Johnson | Meals | 0418E025: DOORDASH-DORAKU SUSH SAN FRANCISCO CA - OVERTIME ONSITE DINNER - 3 PROF (PWC AUDIT TEAM). | |
| 2/13/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E026: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/13/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E027: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/14/2018 | PricewaterhouseCoopers | Sundry - Other | 0418E028: MONTHLY PROCESSING OF THE SSAE REPORTS BY SERVICE CENTER. | \$1,200.00 |
| 2/14/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E029: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/14/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E030: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/15/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E031: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/15/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E032: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/16/2018 | PricewaterhouseCoopers | Sundry - Other | 0418E033: CONFIRMATION PROCESSING BY PWC INDIA - FEBRUARY 2018. | \$987.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|--|--------------|
| 2/16/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E034: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/16/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E035: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/17/2018 | Caleb Henry Sansom | Parking | 0418E036: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/17/2018 | Paige Russell | Parking | 0418E037: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 2/17/2018 | Ryley Carlson Johnson | Parking | 0418E038: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/17/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E039: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 6). | \$3.27 |
| 2/17/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E040: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 6). | \$3.27 |
| 2/17/2018 | Alexa Kendter Palczynski | Parking | 0418E041: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/17/2018 | Blake Beasley | Parking | 0418E042: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/19/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E043: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/19/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E044: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/19/2018 | Ryley Carlson Johnson | Parking | 0418E045: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Fransaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|---|--------------|
| 2/19/2018 | Ryley Carlson Johnson | Meals | 0418E046: SUPERICA 0006 ATLANTA GA - OVERTIME ONSITE DINNER - 5 PROF (PWC AUDIT TEAM). | \$100.00 |
| 2/19/2018 | Dustin Lee | Mileage Allowance | 0418E047: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/19/2018 | Dustin Lee | Mileage Allowance | 0418E048: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/20/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E049: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/20/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E050: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/20/2018 | Ryley Carlson Johnson | Meals | 0418E051: INDUSTRY TAVERN PLAYA VISTA CA - OVERTIME ONSITE DINNER - 7 PROF (PWC AUDIT TEAM). | \$138.26 |
| 2/20/2018 | Dustin Lee | Mileage Allowance | 0418E052: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/20/2018 | Dustin Lee | Mileage Allowance | 0418E053: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/21/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E054: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/21/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E055: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/21/2018 | Ryley Carlson Johnson | Meals | 0418E056: DOORDASH-DORAKU SUSH SAN FRANCISCO CA - OVERTIME ONSITE DINNER - 8 PROF (PWC AUDIT TEAM). | \$160.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|---|--------------|
| 2/21/2018 | Dustin Lee | Mileage Allowance | 0418E057: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/21/2018 | Dustin Lee | Mileage Allowance | 0418E058: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/22/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E059: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/22/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E060: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/22/2018 | Caleb Henry Sansom | Parking | 0418E061: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - LATE NIGHT. | \$15.00 |
| 2/22/2018 | Ryley Carlson Johnson | Meals | 0418E062: POSTMATES VARUNI NAP SAN FRANCISCO CA - OVERTIME ONSITE DINNER - 8 PROF (PWC AUDIT TEAM). | \$143.69 |
| 2/22/2018 | Dustin Lee | Mileage Allowance | 0418E063: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/22/2018 | Dustin Lee | Mileage Allowance | 0418E064: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/23/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E065: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/23/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E066: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/23/2018 | Dustin Lee | Mileage Allowance | 0418E067: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|---|--------------|
| 2/23/2018 | Dustin Lee | Mileage Allowance | 0418E068: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/24/2018 | Alexa Kendter Palczynski | Parking | 0418E069: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/24/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E070: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/24/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E071: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/24/2018 | Blake Beasley | Parking | 0418E072: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/24/2018 | Caleb Henry Sansom | Parking | 0418E073: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/24/2018 | Paige Russell | Parking | 0418E074: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 2/26/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E075: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/26/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E076: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/26/2018 | Blake Beasley | Meals | 0418E077: INDUSTRY TAVERN ATLANTA GA - DINNER WORKING LATE ON AUDIT DELIVERABLES - 7 PROF (TW, BG, BB, AP, CS, PR, AU). | \$140.00 |
| 2/26/2018 | Kendall P Davern | Meals | 0418E078: DOORDASH-FRESH TO OR SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON DELIVERABLES - 2 PROF (COURTNEY & SELF). | \$40.80 |

Exhibit G

Total

${\bf PwC\; LLP\; -\; Independent\; Auditor\; and\; Accounting\; Services\; Provider\; to\; the\; Debtors\; }$

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Fransaction Type | Description | Total Expenditures |
|-----------|--------------------------|---------------------------------|---|-----------------------|
| 2/26/2018 | Shadel Cortorreal | Meals | 0418E079: PUBLIX #776 00000077 ATLANTA GA - DINNE WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | R \$13.79 |
| 2/26/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E080: UBER *TRIP 76FU6 HELP.UBER.COM CA - LATE NIGHT TAXI. | \$6.89 |
| 2/26/2018 | Dustin Lee | Mileage Allowance | 0418E081: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/26/2018 | Dustin Lee | Mileage Allowance | 0418E082: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/27/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E083: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/27/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E084: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/27/2018 | Kendall P Davern | Meals | 0418E085: DOORDASH*ITS A WRAP SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 2 PROF (COURTNEY & SELF). | \$26.76 |
| 2/27/2018 | Ryley Carlson Johnson | Meals | 0418E086: DOORDASH*DORAKU SUSH SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (TW, BG, BB, AP, CS, PR, AU). | · · |
| 2/27/2018 | Shadel Cortorreal | Meals | 0418E087: CHIPOTLE 0373 0041 ATLANTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$17.64 |
| 2/27/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E088: UBER *TRIP 5MUNS HELP.UBER.COM CA - LATE NIGHT TAXI. | \$7.51 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|--|--------------|
| 2/27/2018 | Dustin Lee | Mileage Allowance | 0418E089: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/27/2018 | Dustin Lee | Mileage Allowance | 0418E090: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 2/28/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E091: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/28/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E092: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 2/28/2018 | Ryley Carlson Johnson | Meals | 0418E093: DOORDASH*CAFE AGORA SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (TW, BG, BB, AP, CS, PR, AU). | \$140.00 |
| 2/28/2018 | Dustin Lee | Mileage Allowance | 0418E094: MILEAGE FROM ATLANTA, GA (HOME) TO ATLANTA, GA (CLIENT) (# OF MILES = 4). | \$2.18 |
| 2/28/2018 | Dustin Lee | Mileage Allowance | 0418E095: MILEAGE FROM ATLANTA, GA (CLIENT) TO ATLANTA, GA (HOME) (# OF MILES = 4). | \$2.18 |
| 3/1/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E096: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/1/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E097: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/1/2018 | Dustin Lee | Mileage Allowance | 0418E098: MILEAGE FROM CUMULUS TO HOME (# OF MILES = 4). | \$2.18 |
| 3/1/2018 | Dustin Lee | Mileage Allowance | 0418E099: MILEAGE FROM HOME TO CUMULUS (# OF MILES = 4). | \$2.18 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Γransaction Type | Description | Expenditures |
|----------|--------------------------|-------------------------|--|--------------|
| 3/1/2018 | Ryley Carlson Johnson | Meals | 0418E100: POSTMATES BARTACO SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (TW, BG, BB, AP, CS, PR, AU). | \$126.18 |
| 3/2/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E101: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/2/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E102: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/2/2018 | Ryley Carlson Johnson | Meals | 0418E103: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 5 PROF (BB, AP, CS, PR & SELF). | \$50.72 |
| 3/3/2018 | Alexa Kendter Palczynski | Parking | 0418E104: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/3/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E105: MILEAGE FROM ATLANTA, GA TO ATLANTA, GA (# OF MILES = 6). | , \$3.27 |
| 3/3/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E106: MILEAGE FROM ATLANTA, GA TO ATLANTA, GA (# OF MILES = 6). | \$3.27 |
| 3/3/2018 | Blake Beasley | Parking | 0418E107: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/3/2018 | Caleb Henry Sansom | Parking | 0418E108: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/3/2018 | Ryley Carlson Johnson | Meals | 0418E109: DOORDASH*FRESH TO OR SAN FRANCISCO CA - MEAL WHILE WORKING ONSITE - SATURDAY - 6 PROF (PWC AUDIT TEAM). | \$100.92 |
| 3/4/2018 | Paige Russell | Parking | 0418E110: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Fransaction Type | Description | Expenditures |
|----------|--------------------------|---------------------------------|---|--------------|
| 3/5/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E111: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/5/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E112: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/5/2018 | Blake Beasley | Parking | 0418E113: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/5/2018 | Ryley Carlson Johnson | Meals | 0418E114: DOORDASH*DORAKU SUSH SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | |
| 3/5/2018 | Shadel Cortorreal | Meals | 0418E115: VINNY'S NY PIZZA - P ATLANTA GA - DINNEI WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | R \$16.00 |
| 3/5/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E116: LYFT *RIDE MON 8PM SAN FRANCISCO CA -LATE NIGHT TAXI. | \$7.25 |
| 3/6/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E117: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/6/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E118: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/6/2018 | Kendall P Davern | Meals | 0418E119: KROGER 298 000000298 ATLANTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$10.16 |
| 3/6/2018 | Kendall P Davern | Parking | 0418E120: AAA PARK 1075 PEACHT ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$4.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures Expenditures |
|----------|--------------------------|---------------------------------|---|----------------------------------|
| 3/6/2018 | Ryley Carlson Johnson | Meals | 0418E121: INDUSTRY TAVERN PLAYA VISTA CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | \$116.03 |
| 3/7/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E122: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/7/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E123: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/7/2018 | Paige Russell | Parking | 0418E124: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/7/2018 | Ryley Carlson Johnson | Meals | 0418E125: DOORDASH*CAFE AGORA SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$105.17 |
| 3/7/2018 | Shadel Cortorreal | Meals | 0418E126: DOORDASH*KUROSHIO MI SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 4 PROF (KENDALL, COURTNEY, GAR' & SELF). | \$118.30 Y |
| 3/7/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E127: UBER *TRIP IIPMR HELP.UBER.COM CA - LATE NIGHT TAXI. | \$7.27 |
| 3/8/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E128: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/8/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E129: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/8/2018 | Caleb Henry Sansom | Parking | 0418E130: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|----------|-------------------------|---------------------------------|---|--------------|
| 3/8/2018 | Gary Matthew Sigafoos | Meals | 0418E131: WILDLEAF 54292980682 ATLANTA GA - DINNER WHILE WORKING LATE - 3 PROF (SARAH, KENDALL & SELF). | \$83.90 |
| 3/8/2018 | Kendall P Davern | Public/Ground Transportation | 0418E132: UBER *YQCMR HELP.UBER.COM CA - TAXI FROM PWC OFFICE TO CLIENT. | \$12.00 |
| 3/8/2018 | Ryley Carlson Johnson | Meals | 0418E133: DOORDASH*THE BIG KET SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$160.00 |
| 3/8/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E134: UBER *TRIP THOWH HELP.UBER.COM CA - LATE NIGHT - TAXI FROM CLIENT TO HOME. | \$6.42 |
| 3/8/2018 | Yun Wen Zhang | Meals | 0418E135: DOORDASH*LITTLE BANG SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON DELIVERABLES - 3 PROF (COURTNEY, SHADEL & SELF | \$88.07 |
| 3/8/2018 | Yun Wen Zhang | Parking | 0418E136: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/8/2018 | Yun Wen Zhang | Mileage Allowance | 0418E137: MILEAGE FROM 1075 PEACHTREE ST NE, SUITE 2600, ATLANTA, GA 30309 TO 3280 PEACHTREE ROAD NE #2300, ATLANTA, GA 30305 (# OF MILES = 5). | \$2.73 |
| 3/8/2018 | Yun Wen Zhang | Mileage Allowance | 0418E138: MILEAGE FROM 3280 PEACHTREE ROAD NE #2300, ATLANTA, GA 30305 TO 1075 PEACHTREE ST NE, SUITE 2600, ATLANTA, GA 30309 (# OF MILES = 5). | \$2.73 |
| 3/9/2018 | Alexa Kendter Palczynsk | ti Mileage Allowance | 0418E139: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/9/2018 | Alexa Kendter Palczynsk | ci Mileage Allowance | 0418E140: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Fransaction Type | Description | Total Expenditures |
|-----------|--------------------------|---------------------------------|---|-----------------------|
| 3/9/2018 | Blake Beasley | Meals | 0418E141: CHOW BING 0000 ATLANTA GA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 2 VENDORS - 7 PROF (PWC AUDIT TEAM). | \$84.30 |
| 3/9/2018 | Kendall P Davern | Meals | 0418E142: DOORDASH*PIJIU BELLY SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON DELIVERABLES - 2 PROF (COURTNEY & SELF). | \$35.47 |
| 3/9/2018 | Kendall P Davern | Public/Ground Transportation | 0418E143: UBER *2W3HW HELP.UBER.COM CA - TAXI FROM PWC OFFICE TO CLIENT. | \$8.11 |
| 3/9/2018 | Ryley Carlson Johnson | Meals | 0418E144: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 2 VENDORS - 7 PROF (PWC AUDIT TEAM). | • |
| 3/9/2018 | Shadel Cortorreal | Meals | 0418E145: PANERA BREAD # 60171 ATLANTA GA - DINNER WHILE WORKING LATE ON DELIVERABLES - 1 PROF (SELF). | \$13.35 1 |
| 3/10/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E146: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/10/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E147: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/10/2018 | Caleb Henry Sansom | Parking | 0418E148: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/10/2018 | Courtney M Braxton | Meals | 0418E149: STARBUCKS STORE 0835 ATLANTA GA - MEAL WHILE WORKING ON SATURDAY - 1 PROF (SELF | \$8.39 F). |
| 3/10/2018 | Kendall P Davern | Meals | 0418E150: DOORDASH*TIN LIZZYS SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON DELIVERABLES - WEEKEND - 1 PROF (SELF). | \$33.97 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|-------------------------|---------------------------------|--|---------------|
| 3/10/2018 | Kendall P Davern | Parking | 0418E151: AAA PARK 1075 PEACHT ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$16.00 |
| 3/10/2018 | Kendall P Davern | Public/Ground Transportation | 0418E152: UBER *TCTHZ HELP.UBER.COM CA - TRAVE BACK FROM CLIENT SITE. | L \$7.98 |
| 3/10/2018 | Ryley Carlson Johnson | Meals | 0418E153: DOORDASH*POKE NOOKE SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT 6 PROF (PWC AUDIT TEAM). | \$103.14 |
| 3/10/2018 | Shadel Cortorreal | Meals | 0418E154: CAFE AGORA ATLANTA GA - WEEKEND MEAL WHILE WORKING ON TAX DELIVERABLES - 1 PROF (SELF). | \$21.75 |
| 3/10/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E155: UBER *TRIP 6FEA2 HELP.UBER.COM CA - TAXI FROM HOME TO CLIENT - SATURDAY. | \$11.48 |
| 3/10/2018 | Shadel Cortorreal | Public/Ground Transportation | 0418E156: LYFT *RIDE SAT 7PM SAN FRANCISCO CA - TAXI FROM CLIENT TO HOME - SATURDAY. | \$7.25 |
| 3/11/2018 | Kendall P Davern | Sundry - Other | 0418E157: TIMEVALUE SOFTWARE IRVINE CA - TAX INTEREST SOFTWARE FOR UTP TESTING @ YEAR END | \$99.00 o. |
| 3/11/2018 | Kendall P Davern | Meals | 0418E158: DOORDASH*PUBLIC SCHO SAN FRANCISCO CA - WEEKEND MEAL WHILE WORKING ON TAX DELIVERABLES - 2 PROF (COURTNEY & SELF). | \$29.15 |
| 3/12/2018 | Alexa Kendter Palczynsk | i Mileage Allowance | 0418E159: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | s, \$3.27 |
| 3/12/2018 | Alexa Kendter Palczynsk | i Mileage Allowance | 0418E160: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | s, \$3.27 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|---------------------------------|---|--------------|
| 3/12/2018 | Kendall P Davern | Meals | 0418E161: DOORDASH*BASKIN-ROBB SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$23.13 |
| 3/12/2018 | Kendall P Davern | Public/Ground Transportation | 0418E162: UBER *SDL5E HELP.UBER.COM CA - TRAVEL TO CLIENT SITE. | \$7.51 |
| 3/12/2018 | Kendall P Davern | Public/Ground Transportation | 0418E163: UBER *TRIP JNZRW HELP.UBER.COM CA -TRAVEL HOME FROM CLIENT SITE. | \$7.06 |
| 3/12/2018 | Ryley Carlson Johnson | Meals | 0418E164: DOORDASH*VERDE TAQUE SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 2 VENDORS - 7 PROF (PWC AUDIT TEAM). | |
| 3/12/2018 | Ryley Carlson Johnson | Meals | 0418E165: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 2 VENDORS - 7 PROF (PWC AUDIT TEAM). | · · |
| 3/13/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E166: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/13/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E167: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/13/2018 | Caleb Henry Sansom | Mileage Allowance | 0418E168: MILEAGE FROM HOME TO CUMULUS (# OF MILES = 160) - MULTIPLE DAYS AUDIT BUSY SEASON. | \$87.20 |
| 3/13/2018 | Caleb Henry Sansom | Mileage Allowance | 0418E169: MILEAGE FROM CUMULUS TO HOME (# OF MILES = 160) - MULTIPLE DAYS AUDIT BUSY SEASON. | \$87.20 |
| 3/13/2018 | Kendall P Davern | Public/Ground Transportation | 0418E170: UBER *TRIP ENDJL HELP.UBER.COM CA -TRAVEL TO CLIENT SITE. | \$7.51 |
| 3/13/2018 | Kendall P Davern | Public/Ground Transportation | 0418E171: UBER *5TWF3 HELP.UBER.COM CA - TRAVEL BACK FROM CLIENT SITE. | \$10.69 |

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Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures Expenditures |
|-----------|--------------------------|---------------------------------|--|----------------------------------|
| 3/13/2018 | Ryley Carlson Johnson | Meals | 0418E172: UBER *EATS PLF5K HELP.UBER.COM CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | \$107.36 |
| 3/14/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E173: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/14/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E174: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/14/2018 | Courtney M Braxton | Meals | 0418E175: WILDLEAF 54292980682 ATLANTA GA - LATE NIGHT WORKING DINNER (OVERTIME) - 4 PROF (WENDY, KENDALL, SHADEL & SELF). | \$75.96 |
| 3/14/2018 | Kendall P Davern | Meals | 0418E176: STARBUCKS STORE 2577 ATLANTA GA - LATE NIGHT WORKING DINNER (OVERTIME) - 1 PROF (SELF). | \$9.37 |
| 3/14/2018 | Kendall P Davern | Public/Ground Transportation | 0418E177: UBER *BKO43 HELP.UBER.COM CA - LATE NIGHT TAXI FROM CLIENT TO HOME. | \$13.54 |
| 3/14/2018 | PricewaterhouseCoopers | Sundry - Other | 0418E178: MONTHLY PROCESSING OF THE SSAE REPORTS BY SERVICE CENTER. | \$2,400.00 |
| 3/14/2018 | Ryley Carlson Johnson | Meals | 0418E179: DOORDASH*DORAKU SUSH SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | · |
| 3/15/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E180: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/15/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E181: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |

Exhibit G

Total

${\bf PwC\; LLP\; -\; Independent\; Auditor\; and\; Accounting\; Services\; Provider\; to\; the\; Debtors\; }$

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|---|--------------|
| 3/15/2018 | Ryley Carlson Johnson | Meals | 0418E182: CHOW BING 0000 ATLANTA GA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | \$84.08 |
| 3/16/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E183: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/16/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E184: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/16/2018 | Caleb Henry Sansom | Parking | 0418E185: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/16/2018 | PricewaterhouseCoopers | Sundry - Other | 0418E186: CONFIRMATION PROCESSING BY PWC INDIA - MARCH 2018. | \$129.50 |
| 3/17/2018 | Alexa Kendter Palczynski | Parking | 0418E187: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/17/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E188: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/17/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E189: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/17/2018 | Blake Beasley | Parking | 0418E190: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/17/2018 | Caleb Henry Sansom | Parking | 0418E191: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/17/2018 | Courtney M Braxton | Meals | 0418E192: STARBUCKS STORE 0847 ATLANTA GA - MEAL WHILE WORKING ON SATURDAY - 1 PROF (SELF | \$8.24 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name 7 | Transaction Type | Description | Expenditures |
|-----------|--------------------------|---------------------------------|--|--------------|
| 3/17/2018 | Gary Matthew Sigafoos | Meals | 0418E193: TACO BELL 030610 030 SMYRNA GA - MEAL WHILE WORKING ON SATURDAY - 1 PROF (SELF). | \$22.64 |
| 3/17/2018 | Ryley Carlson Johnson | Meals | 0418E194: JIMMY JOHNS # 1175 - ATLANTA GA - MEAL WHILE WORKING ON SATURDAY - 5 PROF (PWC AUDIT TEAM). | \$54.86 |
| 3/17/2018 | Ryley Carlson Johnson | Parking | 0418E195: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/19/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E196: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/19/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E197: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/19/2018 | Caleb Henry Sansom | Parking | 0418E198: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/19/2018 | Kendall P Davern | Public/Ground Transportation | 0418E199: UBER *QWXHP HELP.UBER.COM CA - TRAVEL TO CLIENT SITE. | \$7.73 |
| 3/19/2018 | Kendall P Davern | Public/Ground Transportation | 0418E200: UBER *TRIP OYDIT HELP.UBER.COM CA -TRAVEL BACK FROM CLIENT SITE. | \$10.00 |
| 3/19/2018 | Paige Russell | Parking | 0418E201: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/19/2018 | Ryley Carlson Johnson | Meals | 0418E202: DOORDASH*CAFE AGORA SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$118.10 |
| 3/20/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E203: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Total Expenditures |
|-----------|--------------------------|---------------------------------|---|-----------------------|
| 3/20/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E204: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/20/2018 | Courtney M Braxton | Parking | 0418E205: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/20/2018 | Gary Matthew Sigafoos | Meals | 0418E206: STARBUCKS STORE 2577 ATLANTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$7.62 |
| 3/20/2018 | Gary Matthew Sigafoos | Parking | 0418E207: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/20/2018 | Kendall P Davern | Meals | 0418E208: DOORDASH*TOP SPICE T SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$23.74 |
| 3/20/2018 | Kendall P Davern | Public/Ground Transportation | 0418E209: UBER *NSRGW HELP.UBER.COM CA - TRAVEL TO CLIENT SITE. | \$20.90 |
| 3/20/2018 | Ryley Carlson Johnson | Meals | 0418E210: DOORDASH*THE BIG KET SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$151.53 |
| 3/20/2018 | Sarah Stein Anderson | Parking | 0418E211: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - CLIENT MEETING. | \$10.00 |
| 3/21/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E212: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/21/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E213: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |

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Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|--|--------------|
| 3/21/2018 | Gary Matthew Sigafoos | Meals | 0418E214: CHICK-FIL-A #00808 0 MARIETTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$21.22 |
| 3/21/2018 | Gary Matthew Sigafoos | Meals | 0418E215: RA SUSHI ATLANTA 302 ATLANTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 2 PROF (COURTNEY & KENDALL). | \$52.26 |
| 3/21/2018 | Ryley Carlson Johnson | Meals | 0418E216: DOORDASH*POKE NOOKE SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$99.07 |
| 3/22/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E217: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/22/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E218: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/22/2018 | Kendall P Davern | Meals | 0418E219: DOORDASH*PUBLIC SCHO SAN FRANCISCO CA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$32.72 |
| 3/22/2018 | Ryley Carlson Johnson | Meals | 0418E220: DOORDASH*BARTACO SAN FRANCISCO CADINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | \$140.00 |
| 3/22/2018 | Yun Wen Zhang | Parking | 0418E221: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$5.00 |
| 3/22/2018 | Yun Wen Zhang | Mileage Allowance | 0418E222: MILEAGE FROM 1075 PEACHTREE ST NE, SUITE 2600, ATLANTA, GA 30309 TO 3280 PEACHTREE RD. #2300 ATLANTA, GA 30305 (# OF MILES = 5). | \$2.73 |

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Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Fransaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|--|--------------|
| 3/22/2018 | Yun Wen Zhang | Mileage Allowance | 0418E223: MILEAGE FROM 3280 PEACHTREE RD. #2300 ATLANTA, GA 30305 TO 1075 PEACHTREE ST NE, SUITE 2600, ATLANTA, GA 30309 (# OF MILES = 5). | \$2.73 |
| 3/23/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E224: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/23/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E225: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/23/2018 | Ryley Carlson Johnson | Meals | 0418E226: DOORDASH SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 8 PROF (PWC AUDIT TEAM). | \$92.28 |
| 3/24/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E227: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/24/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E228: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/24/2018 | Caleb Henry Sansom | Parking | 0418E229: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/24/2018 | Ryley Carlson Johnson | Parking | 0418E230: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT - SATURDAY. | \$15.00 |
| 3/25/2018 | Ryley Carlson Johnson | Meals | 0418E231: CHIPOTLE ONLINE 3035954000 CO - MEAL WHILE WORKING ON SUNDAY - 5 PROF (PWC AUDIT TEAM). | \$61.20 |
| 3/26/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E232: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |
| 3/26/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E233: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | , \$3.27 |

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Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|--------------------------|-------------------|--|--------------|
| 3/26/2018 | Caleb Henry Sansom | Parking | 0418E234: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |
| 3/26/2018 | Ryley Carlson Johnson | Meals | 0418E235: DOORDASH*CAFE AGORA SAN FRANCISCO CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 6 PROF (PWC AUDIT TEAM). | \$93.46 |
| 3/27/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E236: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/27/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E237: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/27/2018 | Gary Matthew Sigafoos | Meals | 0418E238: CHICK-FIL-A #00808 0 MARIETTA GA - DINNER WHILE WORKING LATE ON TAX DELIVERABLES - 1 PROF (SELF). | \$14.62 |
| 3/27/2018 | Ryley Carlson Johnson | Meals | 0418E239: INDUSTRY TAVERN PLAYA VISTA CA - DINNER WHILE WORKING ONSITE - LATE NIGHT - 7 PROF (PWC AUDIT TEAM). | \$123.77 |
| 3/28/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E240: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | ., \$3.27 |
| 3/28/2018 | Alexa Kendter Palczynski | Mileage Allowance | 0418E241: MILEAGE FROM ATLANTA, GA TO ATLANTA GA (# OF MILES = 6). | \$3.27 |
| 3/28/2018 | Blake Beasley | Meals | 0418E242: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING ON AUDIT DELIVERABLES - 1 PROF (SELF). | R \$13.34 |
| 3/28/2018 | Caleb Henry Sansom | Parking | 0418E243: AMERIPARK TERMINUS 6 ATLANTA GA - PARKING WHILE WORKING AT CLIENT. | \$15.00 |

Exhibit G

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Total Expenditures |
|--------------------------|---|---------------------------------|---|----------------------------|
| 3/28/2018 | Ryley Carlson Johnson | Meals | 0418E244: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING ON AUDIT DELIVERABLES - 1 PROF (SELF). | \$15.62 |
| | Expenditures Sought for In enditures Sought for Fixe | - | ces | \$10,596.84 \$10,596.84 |
| Hourly Ser Incrementa | vices l Accounting Services | | | |
| 3/6/2017 | Rajeeb Das | Meals | 0418E245: GRAND CHINA 43684555 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$47.09 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E246: CHI TAXI 1553 090271 LONG ISLAND C NY - TAXI FROM PWC OFFICE TO AIRPORT. | \$47.60 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Airfare | 0418E247: SOUTHWEST AIRLINES (DALLAS TX - ECONOMY (ROUNDTRIP) AIRFARE - CHICAGO, IL / ATLANTA, GA (02/12 - 02/14). | \$271.96 |
| 2/12/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E248: WAFFLE HOUSE 1058 00 ATLANTA GA - DINNER WHILE WORKING REMOTELY FOR CLIENT - 1 PROF (SELF). | \$17.46 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E249: PANERA BREAD #635 00 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY FOR CLIENT - 1 PROF (SELF). | \$20.00 |
| 2/13/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E250: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY FOR CLIENT - 1 PROF (SELF). | \$14.62 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Lodging | 0418E251: RESIDENCE INN 201 ATLANTA GA - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (02/12 - 02/14). | \$316.28 |

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Total Expenditures |
|-----------|----------------------------------|---------------------------------|---|-----------------------|
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E252: STARBUCKS C16 ATL 15 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY FOR CLIENT - 1 PROF (SELF). | \$14.01 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Rental Car | 0418E253: AVIS RENT A CAR COLLEGE PARK GA - CAR RENTAL WHILE TRAVELING TO CLIENT. | \$114.42 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E254: WILDLEAF 54292980682 ATLANTA GA - DINNER WHILE WORKING REMOTELY FOR CLIENT - 1 PROF (SELF). | \$20.00 |
| 2/14/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E255: CHICAGO YELLOW CAB CHICAGO IL - TAXI FROM AIRPORT TO PWC OFFICE. | \$47.38 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E256: VTS CHICAGO CARRIAGE CHICAGO IL - TAXI FROM PWC OFFICE TO CHICAGO AIRPORT. | \$49.75 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Airfare | 0418E257: SOUTHWEST AIRLINES (DALLAS TX - ECONOMY (ROUNDTRIP) AIRFARE - CHICAGO, IL / ATLANTA, GA (02/20 - 02/22). | \$541.40 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E258: PANERA BREAD #600635 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$27.27 |
| 2/20/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E259: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$10.82 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E260: PANERA BREAD #600635 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$27.60 |
| 2/21/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E261: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$10.17 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|----------------------------------|---------------------------------|---|--------------|
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Lodging | 0418E262: RESIDENCE INN 201 ATLANTA GA - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (02/20 - 02/22). | \$365.38 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E263: STARBUCKS C16 ATL 15 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$13.67 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Rental Car | 0418E264: AVIS RENT A CAR COLLEGE PARK GA - CAR RENTAL WHILE WORKING REMOTELY. | \$169.09 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E265: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$10.82 |
| 2/22/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E266: VTS MR TAXI VTS MR T CHICAGO IL - TAXI FROM CHICAGO AIRPORT TO PWC OFFICE. | \$57.25 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E267: VTS CHICAGO CARRIAGE CHICAGO IL - TAXI FROM PWC OFFICE TO CHICAGO AIRPORT. | \$52.00 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Airfare | 0418E268: SOUTHWEST AIRLINES (DALLAS TX - ECONOMY (ROUNDTRIP) AIRFARE - CHICAGO, IL / ATLANTA, GA (02/26 - 03/01). | \$541.40 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E269: HAAGEN-DAZS #144 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$9.46 |
| 2/26/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E270: 5GUYS 1756 QSR 00000 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$22.77 |
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E271: PANERA BREAD #600635 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$15.68 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Expenditures |
|-----------|----------------------------------|---------------------------------|---|--------------|
| 2/27/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E272: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$18.82 |
| 2/28/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E273: STARBUCKS STORE 2577 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$13.10 |
| 2/28/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E274: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$9.86 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Lodging | 0418E275: RESIDENCE INN 201 ATLANTA GA - LODGING WHILE WORKING REMOTELY - 3 NIGHTS STAY (02/26 - 03/01). | S \$465.88 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E276: STARBUCKS STORE 2577 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$8.36 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Rental Car | 0418E277: AVIS RENT A CAR COLLEGE PARK GA - CAR RENTAL WHILE WORKING REMOTELY. | \$229.62 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E278: CHICK FIL A ATL 1549 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$9.00 |
| 3/1/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E279: CHI TAXI 6752 090271 LONG ISLAND C NY - TAXI FROM CHICAGO AIRPORT TO PWC OFFICE. | \$44.85 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E280: VTS CHICAGO CARRIAGE CHICAGO IL - TAXI FROM PWC OFFICE TO CHICAGO AIRPORT. | \$47.13 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Airfare | 0418E281: SOUTHWEST AIRLINES (DALLAS TX - ECONOMY (ROUNDTRIP) AIRFARE - CHICAGO, IL / ATLANTA, GA (03/06 - 03/08). | \$541.40 |

Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors

Detail of Expenditures by Project, Professional and Date For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Total Expenditures |
|----------|----------------------------------|---------------------------------|--|-----------------------|
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E282: STARBUCKS STORE 2577 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$14.23 |
| 3/5/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E283: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$10.82 |
| 3/6/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E284: CVS/PHARMACY #05731 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$12.45 |
| 3/6/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E285: CHICK-FIL-A #02345 0 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$14.90 |
| 3/6/2018 | Rajeeb Das | Mileage Allowance | 0418E286: MILEAGE FROM HOME TO AIRPORT (# OF MILES = 35). | \$19.08 |
| 3/6/2018 | Rajeeb Das | Airfare | 0418E287: DELTA AIR LINES TAMPA FL - ECONOMY (ROUNDTRIP) AIRFARE - JACKSONVILLE, FL / ATLANTA, GA (03/06 - 03/08). | \$502.91 |
| 3/6/2018 | Rajeeb Das | Public/Ground Transportation | 0418E288: BERHANU MOHAMMED ATLANTA GA - TAXI FROM AIRPORT TO CLIENT SITE. | \$60.00 |
| 3/7/2018 | Rajeeb Das | Meals | 0418E289: CHICK-FIL-A #02345 0 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$23.51 |
| 3/7/2018 | Rajeeb Das | Meals | 0418E290: JACKS NEW YORKER DEL ATLANTA GA - DINNER WHILE WORKING REMOTELY - 2 PROF (BRANDON & SELF). | \$85.55 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Lodging | 0418E291: RESIDENCE INN 201 ATLANTA GA - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (03/06 - 03/08). | \$500.14 |

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Exhibit G

Total

PwC LLP - Independent Auditor and Accounting Services Provider to the Debtors Detail of Expenditures by Project, Professional and Date

For the Period February 1, 2018 through March 31, 2018

| Date | Name | Transaction Type | Description | Total Expenditures |
|---|----------------------------------|---------------------------------|---|-----------------------|
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E292: CHICK-FIL-A #02345 0 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$11.23 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Rental Car | 0418E293: AVIS RENT A CAR COLLEGE PARK GA - CAR RENTAL WHILE WORKING REMOTELY. | \$267.68 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Meals | 0418E294: EL TACO TERM C ATL 1 ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$17.21 |
| 3/8/2018 | Alisher Mamasoliyevich Uralov | Public/Ground Transportation | 0418E295: VTS NOVA TAXI AFFILI CHICAGO IL - TAXI FROM CHICAGO AIRPORT TO PWC OFFICE. | \$46.80 |
| 3/8/2018 | Rajeeb Das | Lodging | 0418E296: DOUBLETREE BY HILTON ATLANTA GA - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (03/06 - 03/08). | \$542.86 |
| 3/8/2018 | Rajeeb Das | Meals | 0418E297: CHICK-FIL-A #02345 0 ATLANTA GA - BREAKFAST WHILE WORKING REMOTELY - 1 PROF (SELF). | \$9.99 |
| 3/8/2018 | Rajeeb Das | Meals | 0418E298: PROOF OF THE PUDDING ATLANTA GA - DINNER WHILE WORKING REMOTELY - 1 PROF (SELF). | \$15.84 |
| 3/8/2018 | Rajeeb Das | Parking | 0418E299: JAXVILLE AVIATION AU JACKSONVILLE FL - PARKING WHILE WORKING REMOTELY FOR CLIENT (3 DAYS). | |
| 3/8/2018 | Rajeeb Das | Mileage Allowance | 0418E300: MILEAGE FROM AIRPORT TO HOME (# OF MILES = 35). | \$19.08 |
| Subtotal - Expenditures Sought for Incremental Accounting Services Total - Expenditures Sought for Hourly Services | | | | |
| Total - Expenditures Sought for Reimbursement | | | | |
| Total - Exp | enditures Sought for Rein | nbursement | | \$ 1 |