

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**
:
CM WIND DOWN TOPCO INC., : **Case No. 17-13381 (SCC)**
:
Reorganized Debtor.¹ :
:
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**COVER SHEETS FOR FINAL APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM MARCH 22, 2018 THROUGH JUNE 4, 2018**

Name of applicant: Ernst & Young LLP (“EY LLP”)

Authorized to provide professional services to: The above-captioned debtors and debtors-in-possession

Date of retention order: June 26, 2018, *nunc pro tunc* to March 22, 2018

Period for which compensation and reimbursement are sought: March 22, 2018 through June 4, 2018

Amount of compensation sought as actual, reasonable and necessary: \$460,315.20

Amount of expense reimbursement sought as actual, reasonable, and necessary: \$9,102.81

This is a(n): __ monthly __ interim x final application

Previous Monthly Fee Applications Filed: NONE

¹ The last four digits of the Reorganized Debtor’s tax identification number are 9663. The location of the Reorganized Debtor’s service address is: 3280 Peachtree Road, N.W., Suite 2200, Atlanta, Georgia 30305.

COMPENSATION BY PROFESSIONAL

Name	Title	Time	Hourly Rate	Total Fees
Coley, Malcomb D.	Partner/Principal	4.6	\$650.00	\$2,990.00
Furbino, Ere	Partner/Principal	6.0	\$650.00	\$3,900.00
Zuidema, Christopher J.	Partner/Principal	0.4	\$650.00	\$260.00
Higgins, Ann Marie	Senior Manager	102.4	\$530.00	\$54,272.00
Essien, Odudu	Manager	146.1	\$425.00	\$62,092.50
Shin, Sung-Hun	Senior	142.7	\$325.00	\$46,377.50
Risman, David L.	Senior	1.0	\$325.00	\$325.00
May, Stephen	Manager	84.1	\$425.00	\$35,742.50
Blank, Brian Robert	Senior	78.4	\$325.00	\$25,480.00
Nduati, Stacey Wangui	Staff	116.3	\$200.00	\$23,260.00
Kanika	Senior	23.0	\$14.00	\$322.00
Stall, Robert J.	Partner/Principal	3.5	\$650.00	\$2,275.00
Mayank, Manhar	Manager	80.0	\$425.00	\$34,000.00
Putnam, Joshua Eric	Partner/Principal	6.0	\$650.00	\$3,900.00
Janardhanan, Sneha	Senior	69.8	\$325.00	\$22,685.00
Wojcickij, Stefan	Executive Director	15.0	\$590.00	\$8,850.00
Finnegan, Kevin R.	Senior	63.0	\$325.00	\$20,475.00
Gupta, Manica	Senior	11.0	\$14.00	\$154.00
Kurgan, Paul	Partner/Principal	10.3	\$650.00	\$6,695.00
Menon, Durga	Staff	8.0	\$11.00	\$88.00
Malhan, Hitasha	Staff	7.0	\$11.00	\$77.00
Saxena, Aman	Senior	6.0	\$14.00	\$84.00
Berkemeyer, Lauren Elizabeth	Senior	74.1	\$325.00	\$24,082.50
Borges, Mariano Salvatore	Executive Director	13.2	\$590.00	\$7,788.00
Schuewer, Philipp	Senior Manager	40.4	\$530.00	\$21,412.00
McCauley, Andrew Wilson	Manager	74.5	\$425.00	\$31,662.50
Wenzel, Nicholas Peter	Staff	93.5	\$200.00	\$18,700.00
Johnson, Brett Matthew	Partner/Principal	0.5	\$650.00	\$325.00
Horwath, Amy	Manager	2.6	\$425.00	\$1,105.00
Aggarwal, Amit	Staff	15.0	\$11.00	\$165.00
Sabu, Srikanth Valson	Senior	1.0	\$14.00	\$14.00
Gujrati, Amay	Senior	28.0	\$14.00	\$392.00
Gangasani, Ramki	Senior	8.0	\$14.00	\$112.00
Basandra, Divya	Staff	14.7	\$11.00	\$161.70
Chaturvedi, Pradeep Chandrashekhar	Senior	6.5	\$14.00	\$91.00
	Total	1,356.6		\$460,315.20

COMPENSATION BY PROJECT CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Applicability of fresh start accounting / date to apply	Analysis and documentation of all considerations as it relates to the applicability of fresh start accounting due to Chapter 11 Bankruptcy.	57.3	\$23,538.50
Analysis of key accounting and reporting aspects of the Plan of Reorganization	Analysis and documentation of considerations in the Plan of Reorganization and its impact on the financial statement accounts.	123.6	\$50,831.50
Summary of key accounts impacted by fresh start	Analysis and documentation of all consideration for financial statement accounts that will be impacted due to Chapter 11 Bankruptcy.	106.7	\$43,242.50
Accounting for new capital structure	Analysis and documentation of all information as it relates to the new capital structure due to Chapter 11 Bankruptcy	3.9	\$2,067.00
Applicable disclosures for fresh start	Analysis and documentation of all information used to prepare related disclosure as a result of Chapter 11 Bankruptcy	15.7	\$6,312.00
Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Work regarding engagement set up and preparation of fee or employment application and set up of engagement	13.5	\$7,155.00
PMO - planning and coordination	This category includes all correspondence and necessary planning/activities to effectively manage work streams across different groups that will be assisting Cumulus in Chapter 11 related work.	78.9	\$34,730.50
Personal property valuation	Analysis and documentation of all work specific to the valuation analysis and modeling of the personal property assets including radio transmission and studio equipment and administrative assets. Additionally, this category is inclusive of all correspondence and necessary planning/activities to effectively manage the personal property valuation workstream.	305.3	\$87,079.50

Time Category	Category Descriptions	Total Hours	Total Fees
Real property valuation	Analysis and documentation of all work specific to the valuation analysis and modeling of the real property assets including owned buildings, improvements and land and any off-market leasehold intangibles. Additionally, this category is inclusive of all correspondence and necessary planning/activities to effectively manage the real property valuation workstream.	372.0	\$106,010.70
Intangibles and reporting unit valuation	Analysis and documentation of all work specific to the valuation analysis and modeling of the reporting unit valuation and intangible assets including FCC licenses, trademarks, affiliate relationships, advertiser backlog, broadcast rights, income contracts and any above/below market contracts. Additionally, this category is inclusive of all correspondence and necessary planning/activities to effectively manage the intangible and reporting unit valuation workstream.	279.7	\$99,348.00
Total		1,356.6	\$460,315.20

SUMMARY OF EXPENSES

Expense Category	Expense Amount
Airfare	\$1,589.57
Ground Transportation	\$1,121.59
Lodging	\$1,446.83
Meals	\$1,030.68
Printing Charges	\$126.93
Tips	\$31.02
Subscription	\$3,756.19
Total	\$9,102.81

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SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
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CM WIND DOWN TOPCO INC.,	: Case No. 17-13381 (SCC)
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Reorganized Debtor.²	:
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**FINAL APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM MARCH 22, 2018 THROUGH JUNE 4, 2018**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Ernst & Young LLP (“EY LLP”) hereby files this final application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance on a final basis of \$460,315.20 as compensation and reimbursement of \$9,102.81 of expenses, all with respect to services it provided to the Debtors during the period from March 22, 2018 through June 4, 2018 (the “Fee Period”). EY LLP also requests payment of such amounts to the extent not already paid.

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, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by this Court’s Order entered on June 26, 2018, *nunc pro tunc* to March 22, 2018.

² The last four digits of the Reorganized Debtor’s tax identification number are 9663. The location of the Reorganized Debtor’s service address is: 3280 Peachtree Road, N.W., Suite 2200, Atlanta, Georgia 30305.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

4. The Debtors' chapter 11 plan became effective on June 4, 2018.

Compensation Paid and Its Source

5. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

Supporting Detail

6. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 1,356.6 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$339.32.

7. The supporting detail for this Application is attached hereto as Exhibits A and B. Exhibit A contains the daily time information for each EY LLP professional during the Fee Period, and Exhibit B contains details of the expenses for which EY LLP hereby requests reimbursement.

Applicable Law

8. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

9. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

10. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

11. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

WHEREFORE, EY LLP hereby respectfully requests allowance on a final basis of \$460,315.20 as compensation and reimbursement of \$9,102.81 of expenses, all with respect to services it provided to the Debtors during the Fee Period, and payment of such amounts to the extent not already paid. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: July 24, 2018

/s/ Malcomb Coley
Malcomb Coley
Ernst & Young LLP

VERIFICATION

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).

2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: July 24, 2018

/s/ Malcomb Coley
Malcomb Coley
Ernst & Young LLP

Exhibit A

Time Detail

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Mayank, Manhar	Manager	22-Mar-18	Intangibles and reporting unit valuation	Cumulus - Discussion on Info. request list.	0.7	\$ 425.00	\$ 297.50
Higgins, Ann Marie	Senior Manager	22-Mar-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Updating PACE (client acceptance) to update conflict check and include VCC submission, updated SOW/MSA (engagement letter), and Independence consideration memo (3/22) - 1.2 hours. These activities were performed as part of EY's employment application procedures to provide Bankruptcy accounting assistance to Cumulus	1.2	\$ 530.00	\$ 636.00
Higgins, Ann Marie	Senior Manager	26-Mar-18	PMO - planning and coordination	Cumulus: Providing background information on Cumulus to Sung (EY) and Ody (EY) including a run down of our scope, what has been completed to date, and information on the court filing.	0.2	\$ 530.00	\$ 106.00
Essien, Odudu	Manager	26-Mar-18	PMO - planning and coordination	Cumulus: Planning discussion on Cumulus including a run down of general background and our scope, what has been completed to date, and information on the court filing. Attendees are Ann Marie Higgins, Ody Essien, and Sung-Hun Shin.	0.2	\$ 425.00	\$ 85.00
Shin, Sung-Hun	Senior	26-Mar-18	PMO - planning and coordination	Cumulus: Planning discussion on Cumulus including a run down of general background and our scope, what has been completed to date, and information on the court filing. Attendees are Ann Marie Higgins, Ody Essien, and Sung-Hun Shin.	0.2	\$ 325.00	\$ 65.00
Coley, Malcomb D	Partner/Principal	26-Mar-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss status and project scope, asset specific approaches, assumptions, methodologies and accounting considerations. EY attendee included Malcomb Coley	1.5	\$ 650.00	\$ 975.00
Higgins, Ann Marie	Senior Manager	28-Mar-18	PMO - planning and coordination	Cumulus: Providing additional background on Cumulus to Sung (EY) and Ody (EY) on the bankruptcy filing and providing additional information and materials on accounting topics related to bankruptcy in order for the team to begin preliminary fresh start accounting research.	1.0	\$ 530.00	\$ 530.00
Essien, Odudu	Manager	28-Mar-18	PMO - planning and coordination	Planning discussion on Cumulus to understand the additional background on the bankruptcy filing and accounting topics related to bankruptcy in order for the team to begin preliminary fresh-start accounting research	1.0	\$ 425.00	\$ 425.00
Shin, Sung-Hun	Senior	28-Mar-18	PMO - planning and coordination	Planning discussion on Cumulus to understand the additional background on the bankruptcy filing and accounting topics related to bankruptcy in order for the team to begin preliminary fresh-start accounting research	1.0	\$ 325.00	\$ 325.00
Essien, Odudu	Manager	29-Mar-18	PMO - planning and coordination	Status call for Cumulus to discuss nature of project and review of sample fresh start accounting bridge file to be used for Cumulus. People in attendance include Ann Marie Higgins (EY) and Ody Essien (EY).	0.5	\$ 425.00	\$ 212.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Higgins, Ann Marie	Senior Manager	29-Mar-18	PMO - planning and coordination	Status call for Cumulus to discuss nature of project and review of sample fresh start accounting bridge file to be used for Cumulus. People in attendance include Ann Marie Higgins (EY) and Ody Essien (EY).	0.5	\$ 530.00	\$ 265.00
Higgins, Ann Marie	Senior Manager	3-Apr-18	PMO - planning and coordination	Cumulus: Prepare the approach and scope related to Cumulus fresh start accounting (.3)	0.3	\$ 530.00	\$ 159.00
Essien, Odudu	Manager	5-Apr-18	PMO - planning and coordination	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Coley, Malcomb D	Partner/Principal	5-Apr-18	PMO - planning and coordination	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 650.00	\$ 650.00
Higgins, Ann Marie	Senior Manager	5-Apr-18	PMO - planning and coordination	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 530.00	\$ 530.00
Higgins, Ann Marie	Senior Manager	5-Apr-18	PMO - planning and coordination	Cumulus: Prep meeting for management discussion session with Paul Kurgan, , Stephen May, and Phillip Schuewer on April 5, 2018	0.6	\$ 530.00	\$ 318.00
Higgins, Ann Marie	Senior Manager	5-Apr-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Cumulus: Reading through disclosure statement, Plan of Reorganization and other court documents.	2.9	\$ 530.00	\$ 1,537.00
Higgins, Ann Marie	Senior Manager	5-Apr-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Cumulus: Reading through 10-k filing in preparation for scope and approach discussion	1.8	\$ 530.00	\$ 954.00
Shin, Sung-Hun	Senior	5-Apr-18	PMO - planning and coordination	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 325.00	\$ 325.00
Borges, Mariano Salvatore	Executive Director	5-Apr-18	Real property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 590.00	\$ 590.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Kurgan,Paul	Partner/Princip	5-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 650.00	\$ 650.00
May,Stephen	Manager	5-Apr-18	Personal property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Mayank,Manhar	Manager	5-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
McCauley,Andrew Wilson	Manager	5-Apr-18	Real property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Schuewer,Philipp	Senior Manage	5-Apr-18	Real property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Ann Marie Higgins, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 530.00	\$ 530.00
Wojcickij,Stefan	Executive Dire	5-Apr-18	Intangibles and reporting unit valuation	Review of notes from client meeting.	0.6	\$ 590.00	\$ 354.00
May,Stephen	Manager	6-Apr-18	Personal property valuation	Analyzing client network specifics and portfolio based on financial reports	2.2	\$ 425.00	\$ 935.00
Schuewer,Philipp	Senior Manage	9-Apr-18	Real property valuation	"Internal conference call to discuss project timeline, key review dates, real property scope, and initial EY questions to be posed to real estate group. EY attendees included Mariano Borges, Philipp Schuewer, and Wilson McCauley."	0.6	\$ 530.00	\$ 318.00
Borges,Mariano Salvatore	Executive Dire	9-Apr-18	Real property valuation	"Internal conference call to discuss project timeline, key review dates, real property scope, and initial EY questions to be posed to real estate group. EY attendees included Mariano Borges, Philipp Schuewer, and Wilson McCauley."	0.6	\$ 590.00	\$ 354.00
McCauley,Andrew Wilson	Manager	9-Apr-18	Real property valuation	"Internal conference call to discuss project timeline, key review dates, real property scope, and initial EY questions to be posed to real estate group. EY attendees included Mariano Borges, Philipp Schuewer, and Wilson McCauley."	0.6	\$ 425.00	\$ 255.00
Wojcickij,Stefan	Executive Dire	9-Apr-18	Intangibles and reporting unit valuation	Review of compiled document for client re analysis	0.5	\$ 590.00	\$ 295.00

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Wojcickij, Stefan	Executive Dire	9-Apr-18	Intangibles and reporting unit valuation	Preparation of client document for analysis.	1.0	\$ 590.00	\$ 590.00
Higgins, Ann Marie	Senior Manage	10-Apr-18	PMO - planning and coordination	Cumulus: Prep for meeting with management and auditors to discuss scope and approach on 4/12 including pulling together plan documentation and reading through the updated amended Plan of Reorganization and court documentations (1.3 hours); Responding to management's comments on SOW and MSA drafts on 4/13 (.3); Going through 10-k filing and pulling together account approach for each balance sheet line item on 4/10 (2.2 hours)	2.2	\$ 530.00	\$ 1,166.00
Higgins, Ann Marie	Senior Manage	10-Apr-18	PMO - planning and coordination	Cumulus: Prep for meeting with management and auditors to discuss scope and approach on 4/12 including pulling together plan documentation and reading through the updated amended Plan of Reorganization and court documentations (1.3 hours); Responding to management's comments on SOW and MSA drafts on 4/13 (.3); Going through 10-k filing and pulling together account approach for each balance sheet line item on 4/10 (2.2 hours)	1.3	\$ 530.00	\$ 689.00
May, Stephen	Manager	10-Apr-18	Personal property valuation	Analyzing client provided data file on property portfolio	2.3	\$ 425.00	\$ 977.50
Mayank, Manhar	Manager	10-Apr-18	Intangibles and reporting unit valuation	Cumulus - Review of Prior purchase price allocations, 350s and Other documents. Internal Discussion on Methodologies and Key Assumptions.	1.6	\$ 425.00	\$ 680.00
Mayank, Manhar	Manager	11-Apr-18	Intangibles and reporting unit valuation	Cumulus - Continued Review of Prior purchase price allocations, 350s and Other documents. Internal Discussion on Methodologies and Key Assumptions.	3.4	\$ 425.00	\$ 1,445.00
McCauley, Andrew Wilson	Manager	11-Apr-18	Real property valuation	Review and analyze property list to develop initial scope and approach	0.4	\$ 425.00	\$ 170.00
McCauley, Andrew Wilson	Manager	11-Apr-18	Real property valuation	Perform initial property review and analysis for scoping purposes	0.5	\$ 425.00	\$ 212.50
Wenzel, Nicholas Peter	Staff	11-Apr-18	Real property valuation	Self review and organization of files from Cumulus	0.5	\$ 200.00	\$ 100.00
Essien, Odudu	Manager	12-Apr-18	PMO - planning and coordination	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank	2.1	\$ 425.00	\$ 892.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Higgins, Ann Marie	Senior Manager	12-Apr-18	PMO - planning and coordination	Cumulus: Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank. (2.1 hours on 4/12)	2.1	\$ 530.00	\$ 1,113.00
Coley, Malcomb D	Partner/Principal	12-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank	2.1	\$ 650.00	\$ 1,365.00
Kurgan, Paul	Partner/Principal	12-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank	2.1	\$ 650.00	\$ 1,365.00
May, Stephen	Manager	12-Apr-18	Personal property valuation	Internal EY meeting on the personal property network valuation to discuss project scope, timing and analyzing files received to date. EY Attendees – Stephen May, Manager; Stacey Nduati, Staff Analyst.	1.1	\$ 425.00	\$ 467.50
May, Stephen	Manager	12-Apr-18	Personal property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank.	2.1	\$ 425.00	\$ 892.50
May, Stephen	Manager	12-Apr-18	Personal property valuation	Continued Research and preparatory work in advance of call with Cumulus operations personnel	2.9	\$ 425.00	\$ 1,232.50
May, Stephen	Manager	12-Apr-18	Personal property valuation	Research and preparatory work in advance of call with Cumulus operations personnel	2.1	\$ 425.00	\$ 892.50
Mayank, Manhar	Manager	12-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank	2.1	\$ 425.00	\$ 892.50
McCauley, Andrew Wilson	Manager	12-Apr-18	Real property valuation	Perform initial property review and analysis for scoping purposes continued	1.5	\$ 425.00	\$ 637.50
McCauley, Andrew Wilson	Manager	12-Apr-18	Real property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank.	2.1	\$ 425.00	\$ 892.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	12-Apr-18	Real property valuation	Continued Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss scope and approach of valuation and accounting services. EY attendees include Paul Kurgan, Malcomb Coley, Sung Shin, Ody Essien, Stephen May, Phillip Schuewer, Josh Putnam, Wilson McCauley, Mariano Borges and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Nduati, Stacey Wangui	Staff	12-Apr-18	Personal property valuation	Internal EY meeting on the personal property network valuation to discuss project scope, timing and analyzing files received to date. EY Attendees – Stephen May, Manager; Stacey Nduati, Staff Analyst.	1.1	\$ 200.00	\$ 220.00
Schuewer, Philipp	Senior Manager	12-Apr-18	Real property valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank.	2.1	\$ 530.00	\$ 1,113.00
Wojcickij, Stefan	Executive Director	12-Apr-18	Intangibles and reporting unit valuation	Pre call review and assessment of intangible assets and approaches and assumptions	1.8	\$ 590.00	\$ 1,062.00
Wojcickij, Stefan	Executive Director	12-Apr-18	Intangibles and reporting unit valuation	Meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss project scope, asset specific approaches, assumptions, methodologies and accounting considerations with PwC. EY attendees include Paul Kurgan, Malcomb Coley, Ann Marie Higgins, Ody Essien, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Manhar Mayank	2.1	\$ 590.00	\$ 1,239.00
Wojcickij, Stefan	Executive Director	12-Apr-18	Intangibles and reporting unit valuation	Review of internal valuations and prior purchase price allocations	0.5	\$ 590.00	\$ 295.00
Higgins, Ann Marie	Senior Manager	13-Apr-18	PMO - planning and coordination	Cumulus: Prep for meeting with management and auditors to discuss scope and approach on 4/12 including pulling together plan documentation and reading through the updated amended Plan of Reorganization and court documentations (1.3 hours); Responding to management's comments on SOW and MSA drafts on 4/13 (.3); Going through 10-k filing and pulling together account approach for each balance sheet line item on 4/10 (2.2 hours)	0.3	\$ 530.00	\$ 159.00
May, Stephen	Manager	13-Apr-18	Personal property valuation	EY conference call with key Cumulus contacts to provide overview of real and personal property scope, valuation objectives, and data requirements. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, and Wilson McCauley. Cumulus team members included Justin Lee, Conrad Trautmann, Andrew Stanforth, Margaret Taylor.	0.8	\$ 425.00	\$ 340.00
May, Stephen	Manager	13-Apr-18	Personal property valuation	Researching cell tower portfolio and performing research on the Federal Communications Commission public database to gather tower information.	2.4	\$ 425.00	\$ 1,020.00
May, Stephen	Manager	13-Apr-18	Personal property valuation	Analyzing Cumulus broadcasting tower portfolio based on provided property listing	2.7	\$ 425.00	\$ 1,147.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	13-Apr-18	Real property valuation	EY conference call with key Cumulus contacts to provide overview of real and personal property scope, valuation objectives, and data requirements. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, and Wilson McCauley. Cumulus team members included Justin Lee, Conrad Trautmann, Andrew Stanforth, Margaret Taylor.	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	13-Apr-18	Real property valuation	Perform initial property review and analysis for scoping purposes continued	0.5	\$ 425.00	\$ 212.50
Nduati, Stacey Wangui	Staff	13-Apr-18	Personal property valuation	EY conference call with key Cumulus contacts to provide overview of real and personal property scope, valuation objectives, and data requirements. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, and Wilson McCauley. Cumulus team members included Justin Lee, Conrad Trautmann, Andrew Stanforth, Margaret Taylor.	0.8	\$ 200.00	\$ 160.00
Wenzel, Nicholas Peter	Staff	13-Apr-18	Real property valuation	EY conference call with key Cumulus contacts to provide overview of real and personal property scope, valuation objectives, and data requirements. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, and Wilson McCauley. Cumulus team members included Justin Lee, Conrad Trautmann, Andrew Stanforth, Margaret Taylor.	0.8	\$ 200.00	\$ 160.00
Higgins, Ann Marie	Senior Manager	16-Apr-18	PMO - planning and coordination	Cumulus: Discussion with Paul Kurgan, Rachel Gerring and Malcomb Coley on 4/16/18 to discuss updates on engagement letters (SOW and MSA) from Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting) - 0.5; Updating engagement letter based on comments from client on 4/16 (0.7); Following up with Justin on Status calls and engagement letters on 4/19 (0.1); Revising expense reporting and determining invoice set up on 4/19 0(2)	1.2	\$ 530.00	\$ 636.00
Finnegan, Kevin R.	Senior	16-Apr-18	Intangibles and reporting unit valuation	Modeling the valuation analyses and analyzing client data	2.3	\$ 325.00	\$ 747.50
Finnegan, Kevin R.	Senior	16-Apr-18	Intangibles and reporting unit valuation	Federal Communications Commission modeling	2.7	\$ 325.00	\$ 877.50
McCauley, Andrew Wilson	Manager	16-Apr-18	Real property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Wilson McCauley, Lauren Berkemeyer, Philipp Schuewer, and Mariano Borges.	1.7	\$ 425.00	\$ 722.50
McCauley, Andrew Wilson	Manager	16-Apr-18	Real property valuation	Review and analyze HarborFlex data base and build scoping files.	2.1	\$ 425.00	\$ 892.50
Schuewer, Philipp	Senior Manager	16-Apr-18	Real property valuation	Internal conference call to discuss initial review of portfolio data from property lists and lease database. Discussions involved data limitations and scoping assumptions. EY attendees included Mariano Borges, Philipp Schuewer, and Wilson McCauley."	0.6	\$ 530.00	\$ 318.00

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Higgins, Ann Marie	Senior Manager	17-Apr-18	PMO - planning and coordination	Cumulus: Discussions with EY TAS team around next steps and work plan	0.2	\$ 530.00	\$ 106.00
Berkemeyer, Lauren Elizabeth	Senior	17-Apr-18	Real property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.7	\$ 325.00	\$ 552.50
Borges, Mariano Salvatore	Executive Director	17-Apr-18	Real property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.0	\$ 590.00	\$ 590.00
May, Stephen	Manager	17-Apr-18	Personal property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.7	\$ 425.00	\$ 722.50
McCauley, Andrew Wilson	Manager	17-Apr-18	Real property valuation	Continued Review and analyze HarborFlex data base and build scoping files.	2.2	\$ 425.00	\$ 935.00
McCauley, Andrew Wilson	Manager	17-Apr-18	Real property valuation	Draft email correspondence to client regarding scoping decisions and arranging discussions about portfolio data.	0.5	\$ 425.00	\$ 212.50
Nduati, Stacey Wangui	Staff	17-Apr-18	Personal property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.7	\$ 200.00	\$ 340.00
Schuewer, Philipp	Senior Manager	17-Apr-18	Real property valuation	Continue Internal conference call to discuss initial review of portfolio data from property lists and lease database. Discussions involved data limitations and scoping assumptions. EY attendees included Mariano Borges, Philipp Schuewer, and Wilson McCauley."	1.2	\$ 530.00	\$ 636.00
Schuewer, Philipp	Senior Manager	17-Apr-18	Real property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.7	\$ 530.00	\$ 901.00
Wenzel, Nicholas Peter	Staff	17-Apr-18	Real property valuation	EY conference call with Brian Hicks from Cumulus on 4/17/18 to discuss real and personal property. EY team members in attendance included Stephen May, Stacey Nduati, Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer and Mariano Borges. Mariano was only able to attend the call for 1.0 hour.	1.7	\$ 200.00	\$ 340.00
Higgins, Ann Marie	Senior Manager	18-Apr-18	PMO - planning and coordination	Cumulus: Disseminating additional information, take aways, and to-do's from previous meeting with EY TAS team around next steps and work plan	0.3	\$ 530.00	\$ 159.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Berkemeyer, Lauren Elizabeth	Senior	18-Apr-18	Real property valuation	EY internal conference call to discuss scoping procedures and data received from Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.8	\$ 325.00	\$ 260.00
Borges, Mariano Salvatore	Executive Dire	18-Apr-18	Real property valuation	EY internal conference call to discuss scoping procedures and data received from Cumulus. EY team members in attendance included Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley.	0.8	\$ 590.00	\$ 472.00
Borges, Mariano Salvatore	Executive Dire	18-Apr-18	Real property valuation	EY internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY team members in attendance included Paul Kurgan, Stephen May, Philipp Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges.	0.8	\$ 590.00	\$ 472.00
Kurgan, Paul	Partner/Princip	18-Apr-18	Intangibles and reporting unit valuation	EY internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY team members in attendance included Paul Kurgan, Stephen May, Philipp Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges.	0.8	\$ 650.00	\$ 520.00
May, Stephen	Manager	18-Apr-18	Personal property valuation	Internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	18-Apr-18	Real property valuation	Continued Draft email correspondence to client regarding scoping decisions and arranging discussions about portfolio data.	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	18-Apr-18	Real property valuation	"EY internal conference call to discuss scoping procedures and data received from Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	18-Apr-18	Real property valuation	"Internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges."	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	18-Apr-18	Real property valuation	Review client data and perform scoping analysis	0.6	\$ 425.00	\$ 255.00
Nduati, Stacey Wangui	Staff	18-Apr-18	Personal property valuation	Analyzed Harbor Flex vs Property Listing to find comparisons in the two listings.	2.3	\$ 200.00	\$ 460.00
Schuewer, Philipp	Senior Manage	18-Apr-18	Real property valuation	"EY internal conference call to discuss scoping procedures and data received from Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.8	\$ 530.00	\$ 424.00

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Schuewer, Philipp	Senior Manager	18-Apr-18	Real property valuation	"Internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY attendees include Paul Kurgan, Stephen May, Philipp Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges."	0.8	\$ 530.00	\$ 424.00
Wenzel, Nicholas Peter	Staff	18-Apr-18	Real property valuation	EY internal conference call to discuss scoping procedures and data received from Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.8	\$ 200.00	\$ 160.00
Wojcickij, Stefan	Executive Director	18-Apr-18	Intangibles and reporting unit valuation	EY internal meeting to discuss tower lease valuation approaches, scoping and leased asset portfolio. EY team members in attendance included Paul Kurgan, Stephen May, Philipp Schuewer, Wilson McCauley, Stefan Wojcickij and Mariano Borges.	0.8	\$ 590.00	\$ 472.00
Higgins, Ann Marie	Senior Manager	19-Apr-18	PMO - planning and coordination	Cumulus: Discussion with Paul Kurgan (EY), Rachel Gerring (EY) and Malcomb Coley (EY) on 4/16/18 to discuss updates on engagement letters (SOW and MSA) from Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting) - 0.5; Updating engagement letter based on comments from client on 4/16 (0.7); Following up with Justin on Status calls and engagement letters on 4/19 (0.1); Revising expense reporting and determining invoice set up on 4/19 0(.2)	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	19-Apr-18	PMO - planning and coordination	Cumulus: Discussions with EY TAS team around next steps and work plan	0.7	\$ 530.00	\$ 371.00
Berkemeyer, Lauren Elizabeth	Senior	19-Apr-18	Real property valuation	Cumulus - Reviewing the appraisals done for some of the Clients properties to see if the concluded value was only land and if there was an description of the improvements on the property.	1.8	\$ 325.00	\$ 585.00
Blank, Brian Robert	Senior	19-Apr-18	Personal property valuation	Internal EY meeting on the personal property network valuation to discuss project scope and analyzing files received to date. EY Attendees – Stephen May, Manager; Brian Blank, Senior Analyst; Stacey Nduati, Staff Analyst.	1.2	\$ 325.00	\$ 390.00
Blank, Brian Robert	Senior	19-Apr-18	Personal property valuation	Cumulus file/doc review; location/tower mapping	0.8	\$ 325.00	\$ 260.00
May, Stephen	Manager	19-Apr-18	Personal property valuation	Internal EY meeting on the personal property network valuation to discuss project scope and analyzing files received to date. EY Attendees – Stephen May, Manager; Brian Blank, Senior Analyst; Stacey Nduati, Staff Analyst	1.2	\$ 425.00	\$ 510.00
McCauley, Andrew Wilson	Manager	19-Apr-18	Real property valuation	Resumed Draft email correspondence to client regarding scoping decisions and arranging discussions about portfolio data.	0.8	\$ 425.00	\$ 340.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	19-Apr-18	Real property valuation	Review client data and perform scoping analysis	0.8	\$ 425.00	\$ 340.00
Nduati, Stacey Wangui	Staff	19-Apr-18	Personal property valuation	Internal EY meeting on the personal property network valuation to discuss project scope and analyzing files received to date. EY Attendees – Stephen May, Manager; Brian Blank, Senior Analyst; Stacey Nduati, Staff Analyst.	1.2	\$ 200.00	\$ 240.00
Nduati, Stacey Wangui	Staff	19-Apr-18	Personal property valuation	Consolidated property listing file and Harbor flex file for ease in analysis.	2.9	\$ 200.00	\$ 580.00
Wenzel, Nicholas Peter	Staff	19-Apr-18	Real property valuation	Cumulus - Reviewing the appraisals done for some of the Clients properties to see if the concluded value was only land and if there was an description of the improvements on the property.	0.5	\$ 200.00	\$ 100.00
Berkemeyer, Lauren Elizabeth	Senior	20-Apr-18	Real property valuation	EY internal conference call to further discuss scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call	2.3	\$ 325.00	\$ 747.50
Blank, Brian Robert	Senior	20-Apr-18	Personal property valuation	Client call with Brian Hicks from Cumulus on 4/20/18 to discuss personal property. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati.	1.1	\$ 325.00	\$ 357.50
Borges, Mariano Salvatore	Executive Dire	20-Apr-18	Real property valuation	EY internal conference call to further discuss scoping procedures. EY team members in attendance included Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley.	0.7	\$ 590.00	\$ 413.00
May, Stephen	Manager	20-Apr-18	Personal property valuation	Client call with Brian Hicks from Cumulus on 4/20/18 to discuss personal property. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati.	1.1	\$ 425.00	\$ 467.50
May, Stephen	Manager	20-Apr-18	Personal property valuation	Analyzing harbor flex data on owned tower sites and Federal Communications Commission public database of radio towers	2.6	\$ 425.00	\$ 1,105.00
McCauley, Andrew Wilson	Manager	20-Apr-18	Real property valuation	Ongoing Draft email correspondence to client regarding scoping decisions and arranging discussions about portfolio data.	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	20-Apr-18	Real property valuation	Review client data and perform scoping analysis	0.4	\$ 425.00	\$ 170.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	20-Apr-18	Real property valuation	"EY internal conference call to further discuss scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.7	\$ 425.00	\$ 297.50
Nduati, Stacey Wangui	Staff	20-Apr-18	Personal property valuation	Finished Consolidating property listing file and Harbor flex file for ease in analysis.	2.9	\$ 200.00	\$ 580.00
Nduati, Stacey Wangui	Staff	20-Apr-18	Personal property valuation	Client call with Brian Hicks from Cumulus on 4/20/18 to discuss personal property. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati.	1.1	\$ 200.00	\$ 220.00
Schuewer, Philipp	Senior Manager	20-Apr-18	Real property valuation	"EY internal conference call to further discuss scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.7	\$ 530.00	\$ 371.00
Schuewer, Philipp	Senior Manager	20-Apr-18	Real property valuation	Review of client provided lease data in Harborflex database.	2.2	\$ 530.00	\$ 1,166.00
Wenzel, Nicholas Peter	Staff	20-Apr-18	Real property valuation	EY internal conference call to further discuss scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call	0.7	\$ 200.00	\$ 140.00
Berkemeyer, Lauren Elizabeth	Senior	23-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call.	2.9	\$ 325.00	\$ 942.50
Berkemeyer, Lauren Elizabeth	Senior	23-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call.	3.1	\$ 325.00	\$ 1,007.50
Blank, Brian Robert	Senior	23-Apr-18	Personal property valuation	EY meeting on 4/23/18 to discuss studio personal property and analyze tower property files. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati.	0.8	\$ 325.00	\$ 260.00
Blank, Brian Robert	Senior	23-Apr-18	Personal property valuation	Cumulus: pulling Harbor Flex tower report; instructions on mapping to tower database	0.5	\$ 325.00	\$ 162.50
Borges, Mariano Salvatore	Executive Director	23-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures. EY team members in attendance included Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley.	0.6	\$ 590.00	\$ 354.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Borges,Mariano Salvatore	Executive Dire	23-Apr-18	Real property valuation	EY internal conference call to discuss the scope ahead of a call with Cumulus and PWC. EY team members in attendance included Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges and Wilson McCauley.	0.4	\$ 590.00	\$ 236.00
Borges,Mariano Salvatore	Executive Dire	23-Apr-18	Real property valuation	EY external conference call with PwC and Cumulus to review and discuss work related to scoping procedures. EY team members in attendance included Lauren Berkemeyer, Philipp Schuewer, Mariano Borges and Stephen May.	0.7	\$ 590.00	\$ 413.00
May,Stephen	Manager	23-Apr-18	Personal property valuation	EY external conference call with PwC and Cumulus to review and discuss work related to scoping procedures. Lauren Berkemeyer, Philipp Schuewer, Mariano Borges and Stephen May were on the call from EY. Jamie Rich from PwC and Justin Lee from Cumulus were additionally on the call	0.7	\$ 425.00	\$ 297.50
May,Stephen	Manager	23-Apr-18	Personal property valuation	EY conference call with Michael Gay and Andrew Stanforth from Cumulus on 4/23/18 to discuss studio real and personal property follow-up questions. EY team members in attendance included Philipp Schuewer, Wilson McCauley, Stephen May, Brian Blank, and Stacey Nduati.	0.7	\$ 425.00	\$ 297.50
May,Stephen	Manager	23-Apr-18	Personal property valuation	EY meeting on 4/23/18 to discuss studio personal property and analyze tower property files. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati	0.8	\$ 425.00	\$ 340.00
McCauley,Andrew Wilson	Manager	23-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call	0.6	\$ 425.00	\$ 255.00
McCauley,Andrew Wilson	Manager	23-Apr-18	Real property valuation	Continued Analyze lease data and formulate leasehold intangible analysis scope	0.6	\$ 425.00	\$ 255.00
Nduati,Stacey Wangui	Staff	23-Apr-18	Personal property valuation	Create database for tower listing	2.9	\$ 200.00	\$ 580.00
Nduati,Stacey Wangui	Staff	23-Apr-18	Personal property valuation	EY meeting on 4/23/18 to discuss studio personal property and analyze tower property files. EY team members in attendance included Stephen May, Brian Blank, Stacey Nduati.	0.8	\$ 200.00	\$ 160.00
Nduati,Stacey Wangui	Staff	23-Apr-18	Personal property valuation	EY conference call with Michael Gay and Andrew Stanforth from Cumulus on 4/23/18 to discuss studio real and personal property follow-up questions. EY team members in attendance included Philipp Schuewer, Wilson McCauley, Stephen May, Brian Blank, and Stacey Nduati.	0.7	\$ 200.00	\$ 140.00
Schuewer,Philipp	Senior Manage	23-Apr-18	Real property valuation	"EY internal conference call to discuss the scope ahead of a call with Cumulus and PWC. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.4	\$ 530.00	\$ 212.00

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Schuewer, Philipp	Senior Manager	23-Apr-18	Real property valuation	"EY external conference call with PwC and Cumulus to review and discuss work related to scoping procedures. Lauren Berkemeyer, Philipp Schuewer, Mariano Borges and Stephen May were on the call from EY. Jamie Rich from PwC and Justin Lee from Cumulus were additionally on the call"	0.7	\$ 530.00	\$ 371.00
Schuewer, Philipp	Senior Manager	23-Apr-18	Real property valuation	"EY conference call with Michael Gay and Andrew Stanforth from Cumulus on 4/23/18 to discuss studio real and personal property follow-up questions. EY team members in attendance included Philipp Schuewer, Wilson McCauley, Stephen May, Brian Blank, and Stacey Nduati."	0.7	\$ 530.00	\$ 371.00
Schuewer, Philipp	Senior Manager	23-Apr-18	Real property valuation	"EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call."	0.6	\$ 530.00	\$ 318.00
Wenzel, Nicholas Peter	Staff	23-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call.	0.6	\$ 200.00	\$ 120.00
Wenzel, Nicholas Peter	Staff	23-Apr-18	Real property valuation	EY internal conference call to discuss the scope ahead of a call with Cumulus and PWC. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.4	\$ 200.00	\$ 80.00
Essien, Odudu	Manager	24-Apr-18	PMO - planning and coordination	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Ody Essien, and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Berkemeyer, Lauren Elizabeth	Senior	24-Apr-18	Real property valuation	Research and analysis of the top 7 markets in which Cumulus owns real property.	0.4	\$ 325.00	\$ 130.00
Blank, Brian Robert	Senior	24-Apr-18	Personal property valuation	Consolidating notes on build-out Replacement cost news; email with notes summary and follow-up questions	0.7	\$ 325.00	\$ 227.50
Blank, Brian Robert	Senior	24-Apr-18	Personal property valuation	Review and edits to tower analysis	2.1	\$ 325.00	\$ 682.50
Berkemeyer, Lauren Elizabeth	Senior	24-Apr-18	Real property valuation	EY internal conference call with to review and discuss Global Delivery Services involvement and next steps regarding Cumulus engagement. Pradeep C Chaturvedi, Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY	0.3	\$ 325.00	\$ 97.50
Chaturvedi, Pradeep Chandrashekhar	Senior	24-Apr-18	Real property valuation	EY internal conference call with to review and discuss Global Delivery Services involvement and next steps regarding Cumulus engagement. Pradeep C Chaturvedi, Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY	0.3	\$ 14.00	\$ 4.20

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Kurgan,Paul	Partner/Principal	24-Apr-18	Intangibles and reporting unit valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Ody Essien, and Manhar Mayank.	1.0	\$ 650.00	\$ 650.00
May,Stephen	Manager	24-Apr-18	Personal property valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Ody Essien, and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
Mayank,Manhar	Manager	24-Apr-18	Intangibles and reporting unit valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Ody Essien, and Manhar Mayank.	1.0	\$ 425.00	\$ 425.00
McCauley,Andrew Wilson	Manager	24-Apr-18	Real property valuation	Ongoing Analyze lease data and formulate leasehold intangible analysis scope	0.9	\$ 425.00	\$ 382.50
McCauley,Andrew Wilson	Manager	24-Apr-18	Real property valuation	EY internal conference call with to review and discuss work related to scoping procedures regarding Tower Leases based on conversation with PwC on 4/23. Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY.	0.5	\$ 425.00	\$ 212.50
McCauley,Andrew Wilson	Manager	24-Apr-18	Real property valuation	EY internal conference call with to review and discuss Global Delivery Services involvement and next steps regarding Cumulus engagement. Pradeep C Chaturvedi, Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY.	0.3	\$ 425.00	\$ 127.50
McCauley,Andrew Wilson	Manager	24-Apr-18	Real property valuation	Review and analysis of ground lease documents	1.1	\$ 425.00	\$ 467.50
Nduati,Stacey Wangui	Staff	24-Apr-18	Personal property valuation	Formatted tower database and standardized formatting for Global Delivery Services.	2.9	\$ 200.00	\$ 580.00
Nduati,Stacey Wangui	Staff	24-Apr-18	Personal property valuation	Made corrections to manually inputted data in the tower database.	2.9	\$ 200.00	\$ 580.00
Schuewer,Philipp	Senior Manager	24-Apr-18	Real property valuation	"EY internal conference call with to review and discuss work related to scoping procedures regarding Tower Leases based on conversation with PwC on 4/23. Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY. "	0.4	\$ 530.00	\$ 212.00
Schuewer,Philipp	Senior Manager	24-Apr-18	Real property valuation	EY internal conference call with to review and discuss Global Delivery Services involvement and next steps regarding Cumulus engagement. Pradeep C Chaturvedi, Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY. "	0.3	\$ 530.00	\$ 159.00

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Schuewer, Philipp	Senior Manager	24-Apr-18	Real property valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Ody Essien, and Manhar Mayank.	1.0	\$ 530.00	\$ 530.00
, Kanika	Senior	25-Apr-18	Personal property valuation	Formatted and consolidated fixed asset listing for the studios	3.8	\$ 14.00	\$ 53.20
Berkemeyer, Lauren Elizabeth	Senior	25-Apr-18	Real property valuation	EIP Cumulus Scoping - 4/23 .6 - "EY internal conference call to review and discuss work related to scoping procedures. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were on the call." 4/23- .4 - "EY internal conference call to discuss the scope ahead of a call with Cumulus and PwC. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call." 4/23 .7- "EY external conference call with PwC and Cumulus to review and discuss work related to scoping procedures. Lauren Berkemeyer, Philipp Schuewer, Mariano Borges and Stephen May were on the call from EY. Jamie Rich from PwC and Justin Lee from Cumulus were additionally on the call" 4/24 - .5 - "EY internal conference call with to review and discuss work related to scoping procedures regarding Tower Leases based on conv. with PwC on 4/23. . . .3 - "EY internal conference call. 4/26 - .5 EY internal call. Rmaining time (6.6 hours spent running valuation scenarios within scoping model	0.8	\$ 325.00	\$ 260.00
Chaturvedi, Pradeep Chandrashekhar	Senior	25-Apr-18	Real property valuation	Internal conference call to discuss scoping and Harbor Flex database. EY team members in attendance included Pradeep Chaturvedi, Amay Gujrati, and Wilson McCauley	0.5	\$ 14.00	\$ 7.00
Gujrati, Amay	Senior	25-Apr-18	Real property valuation	Internal conference call to discuss scoping and Harbor Flex database	0.5	\$ 14.00	\$ 7.00
McCauley, Andrew Wilson	Manager	25-Apr-18	Real property valuation	Analyze lease data and formulate leasehold intangible analysis scope	1.4	\$ 425.00	\$ 595.00
McCauley, Andrew Wilson	Manager	25-Apr-18	Real property valuation	Ongoing Review and analysis of ground lease documents	1.3	\$ 425.00	\$ 552.50
McCauley, Andrew Wilson	Manager	25-Apr-18	Real property valuation	Resumed to Analyze fixed asset register and formulate owned real property scope	0.9	\$ 425.00	\$ 382.50
Nduati, Stacey Wangui	Staff	25-Apr-18	Personal property valuation	Continued Made corrections to manually inputted data in the tower database.	1.4	\$ 200.00	\$ 280.00

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Shin,Sung-Hun	Senior	26-Apr-18	PMO - planning and coordination	Updating the existing work plan based on the discussion with Cumulus' external auditor, PwC and their expected timeline	1.2	\$ 325.00	\$ 390.00
,Kanika	Senior	26-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file	2.4	\$ 14.00	\$ 33.60
,Kanika	Senior	26-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file	2.6	\$ 14.00	\$ 36.40
,Kanika	Senior	26-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file	2.9	\$ 14.00	\$ 40.60
Berkemeyer,Lauren Elizabeth	Senior	26-Apr-18	Real property valuation	Research and analysis of the top 7 markets in which Cumulus owns real property.	1.2	\$ 325.00	\$ 390.00
Blank,Brian Robert	Senior	26-Apr-18	Personal property valuation	Fixed asset listing review, reconciliation to balance sheet, asset class summaries	2.5	\$ 325.00	\$ 812.50
Borges,Mariano Salvatore	Executive Dire	26-Apr-18	Real property valuation	EY internal conference call to discuss the scope of the owned property. EY attendees included Philipp Schuewer, Mariano Borges, and Wilson McCauley.	0.3	\$ 590.00	\$ 177.00
Finnegan,Kevin R.	Senior	26-Apr-18	Intangibles and reporting unit valuation	Status meeting with Cumulus Management (Justin Lee) to discuss data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stefan Wojcickij, and Kevin Finnegan.	1.1	\$ 325.00	\$ 357.50
Kurgan,Paul	Partner/Princip	26-Apr-18	Intangibles and reporting unit valuation	Status meeting with Cumulus Management (Justin Lee) to discuss data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stefan Wojcickij, and Kevin Finnegan.	1.1	\$ 650.00	\$ 715.00
May,Stephen	Manager	26-Apr-18	Personal property valuation	Reviewing latest radio tower replacement cost model	2.4	\$ 425.00	\$ 1,020.00
McCauley,Andrew Wilson	Manager	26-Apr-18	Real property valuation	Analyze fixed asset register and formulate owned real property scope	1.2	\$ 425.00	\$ 510.00

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McCauley, Andrew Wilson	Manager	26-Apr-18	Real property valuation	EY internal conference call to discuss the scope of the owned property. Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	26-Apr-18	Real property valuation	EY internal conference call to review and discuss work related to scoping procedures of Tower Leases. Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY.	0.5	\$ 425.00	\$ 212.50
Nduati, Stacey Wangui	Staff	26-Apr-18	Personal property valuation	Research tower information the Federal Communications Commission website and updated current tower database from Global Delivery Services.	1.1	\$ 200.00	\$ 220.00
Schuewer, Philipp	Senior Manager	26-Apr-18	Real property valuation	"EY internal conference call to discuss the scope of the owned property. Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.3	\$ 530.00	\$ 159.00
Schuewer, Philipp	Senior Manager	26-Apr-18	Real property valuation	"EY internal conference call to review and discuss work related to scoping procedures of Tower Leases. Lauren Berkemeyer, Philipp Schuewer and Wilson McCauley were on the call from EY."	0.7	\$ 530.00	\$ 371.00
Wojcickij, Stefan	Executive Director	26-Apr-18	Intangibles and reporting unit valuation	Status meeting with Cumulus Management (Justin Lee) to discuss data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stefan Wojcickij, and Kevin Finnegan.	1.1	\$ 590.00	\$ 649.00
, Kanika	Senior	27-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file - iteration 1	2.9	\$ 14.00	\$ 40.60
, Kanika	Senior	27-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file - iteration 2	2.1	\$ 14.00	\$ 29.40
, Kanika	Senior	27-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file	2.3	\$ 14.00	\$ 32.20
Blank, Brian Robert	Senior	27-Apr-18	Personal property valuation	Review of prior purchase price allocation reports; reconciliation of purchase price allocation FVs to allocated costs in fixed asset listing	2.2	\$ 325.00	\$ 715.00
Blank, Brian Robert	Senior	27-Apr-18	Personal property valuation	Compilation of fixed asset analysis questions for client	2.3	\$ 325.00	\$ 747.50

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Nduati, Stacey Wangui	Staff	27-Apr-18	Personal property valuation	Continued Research tower information the Federal Communications Commission website and updated current tower database from Global Delivery Services.	2.3	\$ 200.00	\$ 460.00
Essien, Odudu	Manager	30-Apr-18	Applicability of fresh start accounting / date to apply	reading required accounting guidance related to Bankruptcy (fresh start accounting) - ASC 852	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	30-Apr-18	Applicability of fresh start accounting / date to apply	reading required accounting guidance related to Bankruptcy (fresh start accounting) - memos and related firm publications related to bankruptcy	2.1	\$ 425.00	\$ 892.50
Essien, Odudu	Manager	30-Apr-18	PMO - planning and coordination	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Josh Putnam, Ann Marie Higgins and Ody Essien.	0.8	\$ 425.00	\$ 340.00
Higgins, Ann Marie	Senior Manager	30-Apr-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Revising engagement letters (SOW and MSA) based on comments from Cumulus GCO and comments from EY GCO; Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM. These activities were performed as part of EY's employment application to provide Bankruptcy accounting assistance to Cumulus	0.5	\$ 530.00	\$ 265.00
Higgins, Ann Marie	Senior Manager	30-Apr-18	PMO - planning and coordination	Cumulus: Discussion with Ere Furbino around the background of the Cumulus engagement and status of the engagement to date (4/30)	0.5	\$ 530.00	\$ 265.00
Higgins, Ann Marie	Senior Manager	30-Apr-18	PMO - planning and coordination	Cumulus: Preparation for weekly management meeting including coordination and update of data request and preparing agendas. Additionally revising project plan draft to incorporate comments from Justin Lee.	0.6	\$ 530.00	\$ 318.00
., Kanika	Senior	30-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file - iteration 3	0.8	\$ 14.00	\$ 11.20
., Kanika	Senior	30-Apr-18	Personal property valuation	Researched tower information Federal Communications Commission database and inputted into Analysis file - iteration 4	3.2	\$ 14.00	\$ 44.80

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Berkemeyer, Lauren Elizabeth	Senior	30-Apr-18	Real property valuation	Cumulus - Model set up, scoping call, model testing, Global Delivery Services correspondence 4/30-8 "EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting." 5/1 - 3 "EY internal meeting to discuss current data and determine what data is required from Cumulus for the owned real property in Birmingham and Nashville. 5/3 - 4 EY int. call to discuss current info and scoping proced. for owned properties. Remaining time spent gathering data for owned properties, setting up leasehold valuation model, coordinating Global Delivery Services involvement, reviewing model inputs	2.4	\$ 325.00	\$ 780.00
McCauley, Andrew Wilson	Manager	30-Apr-18	Real property valuation	EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting.	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	30-Apr-18	Real property valuation	Model revisions to premises lease intangible model	1.0	\$ 425.00	\$ 425.00
Schuewer, Philipp	Senior Manager	30-Apr-18	Real property valuation	Review / analysis of ground lease data in Cumulus' Harborflex database.	1.2	\$ 530.00	\$ 636.00
Schuewer, Philipp	Senior Manager	30-Apr-18	Real property valuation	Review / analysis of ground lease data in Cumulus' Harborflex database.	1.9	\$ 530.00	\$ 1,007.00
Wenzel, Nicholas Peter	Staff	30-Apr-18	Real property valuation	EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting	0.8	\$ 200.00	\$ 160.00
Wenzel, Nicholas Peter	Staff	30-Apr-18	Real property valuation	Research and analysis of the top 7 markets in which Cumulus owns real property.	1.4	\$ 200.00	\$ 280.00
Essien, Odudu	Manager	1-May-18	Applicability of fresh start accounting / date to apply	reading required accounting guidance related to Bankruptcy (fresh start accounting) and identifying accounting implications that related to Cumulus - (Accounting guidance ASC 852)	2.8	\$ 425.00	\$ 1,190.00
Essien, Odudu	Manager	1-May-18	Applicability of fresh start accounting / date to apply	reading required accounting guidance related to Bankruptcy (fresh start accounting) and identifying accounting implications related to Cumulus - (Accounting guidance - ASC 805)	2.8	\$ 425.00	\$ 1,190.00
Essien, Odudu	Manager	1-May-18	Applicability of fresh start accounting / date to apply	reading required accounting guidance related to Bankruptcy (fresh start accounting) - memos and related firm publications related to bankruptcy.	2.8	\$ 425.00	\$ 1,190.00

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Essien, Odudu	Manager	2-May-18	PMO - planning and coordination	Bi-Weekly Cumulus status call with management, auditors (PWC) and tax advisors (KPMG). Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook.	0.5	\$ 425.00	\$ 212.50
Higgins, Ann Marie	Senior Manager	1-May-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Additional updates made on several sections of the engagement letters (SOW and MSA) based on additional comments from Cumulus GCO (legal counsel) and comments from EY GCO (legal counsel); Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM. These activities were performed as part of EY's employment application to provide Bankruptcy accounting assistance to Cumulus	3.2	\$ 530.00	\$ 1,696.00
Higgins, Ann Marie	Senior Manager	1-May-18	PMO - planning and coordination	Cumulus: Preparation for weekly management meeting including coordination and update of data request and preparing agendas. Additionally revising project plan draft to incorporate comments from Justin Lee.	2.7	\$ 530.00	\$ 1,431.00
Higgins, Ann Marie	Senior Manager	1-May-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Additional update on several sections of the engagement letters (SOW and MSA) based on comments from additional Cumulus GCO (legal counsel) and comments from EY GCO (legal counsel); Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM. These activities were performed as part of EY's employment application to provide Bankruptcy accounting assistance to Cumulus	2.3	\$ 530.00	\$ 1,219.00
Shin, Sung-Hun	Senior	1-May-18	PMO - planning and coordination	Updating Data Request List for the meeting on 5/2/2018	0.4	\$ 325.00	\$ 130.00
Basandra, Divya	Staff	1-May-18	Real property valuation	Populated land acreage and value from tax assessor records for 17 properties	3.6	\$ 11.00	\$ 39.60
Basandra, Divya	Staff	1-May-18	Real property valuation	Land valuation for 3 owned properties	1.5	\$ 11.00	\$ 16.50
Berkemeyer, Lauren Elizabeth	Senior	1-May-18	Real property valuation	Cumulus - Model set up, scoping call, model testing, Global Delivery Services correspondence 4/30-.8 "EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting." 5/1 - .3 "EY internal meeting to discuss current data and determine what data is required from Cumulus for the owned real property in Birmingham and Nashville. 5/3 - .4 EY int. call to discuss current info and scoping proced. for owned properties. Remaining time spent gathering data for owned properties, setting up leasehold valuation model, coordinating Global Delivery Services involvement, reviewing model inputs	1.8	\$ 325.00	\$ 585.00

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Blank, Brian Robert	Senior	1-May-18	Personal property valuation	EY conference call with Andrew Stanforth and Justin Lee from Cumulus on 5/1/18 to discuss studio fixed asset record and chart of account questions. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.1	\$ 325.00	\$ 357.50
Blank, Brian Robert	Senior	1-May-18	Personal property valuation	FAR analysis revisions and CoA mapping	0.5	\$ 325.00	\$ 162.50
Chaturvedi, Pradeep Chandrashekhar	Senior	1-May-18	Real property valuation	Review and search for owned property information provided on county assessor website	0.5	\$ 14.00	\$ 7.00
Chaturvedi, Pradeep Chandrashekhar	Senior	1-May-18	Real property valuation	Preliminary search in harbor flex lease management software for information on rent payment and lease options	0.5	\$ 14.00	\$ 7.00
Janardhanan, Sneha	Senior	1-May-18	Intangibles and reporting unit valuation	Initial meeting to scope and understand project and review provided company background documentation	0.3	\$ 325.00	\$ 97.50
Kurgan, Paul	Partner/Principal	1-May-18	Intangibles and reporting unit valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Josh Putnam, Ann Marie Higgins and Ody Essien.	0.8	\$ 650.00	\$ 520.00
May, Stephen	Manager	1-May-18	Personal property valuation	EY conference call with Andrew Stanforth and Justin Lee from Cumulus on 5/1/18 to discuss studio fixed asset record and chart of account questions. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.1	\$ 425.00	\$ 467.50
May, Stephen	Manager	1-May-18	Personal property valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Josh Putnam, Ann Marie Higgins and Ody Essien	0.8	\$ 425.00	\$ 340.00
Mayank, Manhar	Manager	1-May-18	Intangibles and reporting unit valuation	Intangible assets and Reporting Unit valuation models	1.4	\$ 425.00	\$ 595.00
Mayank, Manhar	Manager	1-May-18	Intangibles and reporting unit valuation	Continue Intangible assets and Reporting Unit valuation models	0.6	\$ 425.00	\$ 255.00
McCauley, Andrew Wilson	Manager	1-May-18	Real property valuation	Ongoing Model revisions to premises lease intangible model	1.5	\$ 425.00	\$ 637.50

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Nduati, Stacey Wangui	Staff	1-May-18	Personal property valuation	Research on Federal Communications Commission website and inputted into Analysis file	2.9	\$ 200.00	\$ 580.00
Nduati, Stacey Wangui	Staff	1-May-18	Personal property valuation	EY conference call with Andrew Stanforth and Justin Lee from Cumulus on 5/1/18 to discuss studio fixed asset record and chart of account questions. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.1	\$ 200.00	\$ 220.00
Nduati, Stacey Wangui	Staff	1-May-18	Personal property valuation	Continued Research on Federal Communications Commission website and inputted into Analysis file v2	1.9	\$ 200.00	\$ 380.00
Putnam, Joshua Eric	Partner/Principal	1-May-18	Intangibles and reporting unit valuation	Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items, and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Josh Putnam, Anne Marie Higgins and Ody Essien	0.8	\$ 650.00	\$ 520.00
Schuewer, Philipp	Senior Manager	1-May-18	Real property valuation	Review / analysis of tower lease data in Cumulus' Harborflex database.	0.9	\$ 530.00	\$ 477.00
Schuewer, Philipp	Senior Manager	1-May-18	Real property valuation	"Weekly status meeting with Cumulus Management (Justin Lee and Suzanne Smith) to discuss progress, data received, outstanding items and next steps regarding EY's valuation and accounting services. EY attendees include Paul Kurgan, Stephen May, Phillip Schuewer, Josh Putnam, Ann Marie Higgins and Ody Essien."	0.8	\$ 530.00	\$ 424.00
Wenzel, Nicholas Peter	Staff	1-May-18	Real property valuation	EY internal meeting to discuss current data and determine what data is required from Cumulus for the owned real property in Birmingham and Nashville. Nick Wenzel and Lauren Berkemeyer were present for the meeting.	0.3	\$ 200.00	\$ 60.00
Shin, Sung-Hun	Senior	2-May-18	PMO - planning and coordination	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook	0.5	\$ 325.00	\$ 162.50
Higgins, Ann Marie	Senior Manager	2-May-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Revising engagement letters (SOW and MSA) based on comments from Cumulus GCO and comments from EY GCO; Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM	0.9	\$ 530.00	\$ 477.00
Higgins, Ann Marie	Senior Manager	2-May-18	PMO - planning and coordination	Cumulus: Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook	0.5	\$ 530.00	\$ 265.00

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Basandra, Divya	Staff	2-May-18	Real property valuation	Ongoing Land valuation for 3 owned properties	0.8	\$ 11.00	\$ 8.80
Berkemeyer, Lauren Elizabeth	Senior	2-May-18	Real property valuation	Cumulus - Model set up, scoping call, model testing, Global Delivery Services correspondence 4/30-.8 "EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting." 5/1 - .3 "EY internal meeting to discuss current data and determine what data is required from Cumulus for the owned real property in Birmingham and Nashville. 5/3 - .4 EY int. call to discuss current info and scoping proced. for owned properties. Remaining time spent gathering data for owned properties, setting up leasehold valuation model, coordinating Global Delivery Services involvement, reviewing model inputs	1.2	\$ 325.00	\$ 390.00
Chaturvedi, Pradeep Chandrashekhar	Senior	2-May-18	Real property valuation	Extracted reports from Harbor flex for 3 ground lease properties to determine key lease terms and rent	0.5	\$ 14.00	\$ 7.00
Janardhanan, Sneha	Senior	2-May-18	Intangibles and reporting unit valuation	Research and analyze initial data to understand scope of project;	2.6	\$ 325.00	\$ 845.00
Janardhanan, Sneha	Senior	2-May-18	Intangibles and reporting unit valuation	Continue Research and analyze initial data to understand scope of project;	2.8	\$ 325.00	\$ 910.00
Kurgan, Paul	Partner/Principal	2-May-18	Intangibles and reporting unit valuation	Bi-Weekly Cumulus status call with management, auditors (PWC) and tax advisors (KPMG). Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook.	0.5	\$ 650.00	\$ 325.00
May, Stephen	Manager	2-May-18	Personal property valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin, Manhar Mayank. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook	0.5	\$ 425.00	\$ 212.50
Mayank, Manhar	Manager	2-May-18	Intangibles and reporting unit valuation	Ongoing Intangible assets and Reporting Unit valuation models	1.4	\$ 425.00	\$ 595.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Mayank, Manhar	Manager	2-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook	2.6	\$ 425.00	\$ 1,105.00
Mayank, Manhar	Manager	2-May-18	Intangibles and reporting unit valuation	Continue Intangible assets and Reporting Unit valuation models	1.4	\$ 425.00	\$ 595.00
McCauley, Andrew Wilson	Manager	2-May-18	Real property valuation	Review and provide feedback ground lease land valuation	2.0	\$ 425.00	\$ 850.00
Nduati, Stacey Wangui	Staff	2-May-18	Personal property valuation	Build out indirect model in Access for studio equipment	2.5	\$ 200.00	\$ 500.00
Putnam, Joshua Eric	Partner/Principal	2-May-18	Intangibles and reporting unit valuation	Status meeting with PWC, KPMG and Cumulus mgmt. to discuss path forward and how we work together to complete this project	0.5	\$ 650.00	\$ 325.00
Schuewer, Philipp	Senior Manager	2-May-18	Real property valuation	Review / analysis of ground lease data in Cumulus' Harborflex database.	1.1	\$ 530.00	\$ 583.00
Schuewer, Philipp	Senior Manager	2-May-18	Real property valuation	"Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook."	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	3-May-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Revising engagement letters (SOW and MSA) based on comments from Cumulus GCO and comments from EY GCO; Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM	2.6	\$ 530.00	\$ 1,378.00
Higgins, Ann Marie	Senior Manager	3-May-18	Engagement Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Revising engagement letters (SOW and MSA) based on comments from Cumulus GCO and comments from EY GCO; Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM	2.2	\$ 530.00	\$ 1,166.00

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Shin,Sung-Hun	Senior	3-May-18	Summary of key accounts impacted by fresh start	Reviewing Cumulus' trial balance as of 3/31/18 and start pulling details to perform account scoping analysis	0.8	\$ 325.00	\$ 260.00
Shin,Sung-Hun	Senior	3-May-18	Summary of key accounts impacted by fresh start	Identifying Cumulus' accounts that might require further valuation assessment upon emergence	3.4	\$ 325.00	\$ 1,105.00
Shin,Sung-Hun	Senior	3-May-18	Summary of key accounts impacted by fresh start	Reviewing Cumulus' account reconciliations as of 3/31/18 to identify any items that might be impacted by the Plan of Reorganization or the fresh-start accounting	2.7	\$ 325.00	\$ 877.50
Basandra,Divya	Staff	3-May-18	Real property valuation	Continued Land valuation for 3 owned properties	2.0	\$ 11.00	\$ 22.00
Berkemeyer,Lauren Elizabeth	Senior	3-May-18	Real property valuation	Cumulus - Model set up, scoping call, model testing, Global Delivery Services correspondence 4/30-.8 "EY internal meeting to discuss which valuation model to use for Cumulus and how to prepare it for the analysis. Nick Wenzel, Lauren Berkemeyer, and Wilson McCauley were present for the meeting." 5/1 - .3 "EY internal meeting to discuss current data and determine what data is required from Cumulus for the owned real property in Birmingham and Nashville. 5/3 - .4 EY int. call to discuss current info and scoping proced. for owned properties. Remaining time spent gathering data for owned properties, setting up leasehold valuation model, coordinating Global Delivery Services involvement, reviewing model inputs	2.4	\$ 325.00	\$ 780.00
Blank,Brian Robert	Senior	3-May-18	Personal property valuation	Indirect model Transaction Real Estatend and NUL research; base set up instructions	0.8	\$ 325.00	\$ 260.00
Borges,Mariano Salvatore	Executive Dire	3-May-18	Real property valuation	EY internal conference call to discuss current info and scoping procedures for the largest owned real property markets. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.4	\$ 590.00	\$ 236.00
Gujrati,Amay	Senior	3-May-18	Real property valuation	Downloading the Abstracts and payment stream reports from Harbor Flex database for the in-scope leases, and updating the information in the leasehold valuation model. Performed math check of the discounted cash flow tabs and updated the formulas where ever applicable	3.1	\$ 14.00	\$ 43.40
Gujrati,Amay	Senior	3-May-18	Real property valuation	Downloading the Abstracts and payment stream reports from Harbor Flex database for the in-scope leases, and updating the information in the leasehold valuation model. Performed math check of the discounted cash flow tabs and updated the formulas where ever applicable	3.9	\$ 14.00	\$ 54.60
Gujrati,Amay	Senior	3-May-18	Real property valuation	Downloading the Abstracts and payment stream reports from Harbor Flex database for the in-scope leases, and updating the information in the leasehold valuation model. Performed math check of the discounted cash flow tabs and updated the formulas where ever applicable	1.0	\$ 14.00	\$ 14.00

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May, Stephen	Manager	3-May-18	Personal property valuation	Continued Constructing framework for personal property replacement cost model (studio equipment and transmitting equipment)	2.9	\$ 425.00	\$ 1,232.50
Mayank, Manhar	Manager	3-May-18	Intangibles and reporting unit valuation	Ongoing Intangible assets and Reporting Unit valuation models	3.2	\$ 425.00	\$ 1,360.00
McCauley, Andrew Wilson	Manager	3-May-18	Real property valuation	EY internal conference call to discuss current info and scoping procedures for the largest owned real property markets. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.4	\$ 425.00	\$ 170.00
McCauley, Andrew Wilson	Manager	3-May-18	Real property valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/2. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Ashley Stanforth. EY attendees included Josh Putnam, Stephen May, Paul Kurgan, Philipp Schuewer, Wilson McCauley, Ody Essien, Sung-Hun Shin and Manhar Mayank. From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley. From KPMG included David Helenbrook.	0.5	\$ 425.00	\$ 212.50
Menon, Durga	Staff	3-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - Federal Communications Commission licenses	2.0	\$ 11.00	\$ 22.00
Nduati, Stacey Wangui	Staff	3-May-18	Personal property valuation	Continued to Build out indirect model in Access for studio equipment v2	1.8	\$ 200.00	\$ 360.00
Nduati, Stacey Wangui	Staff	3-May-18	Personal property valuation	Continued to Build out indirect model in Access for studio equipment v2	2.2	\$ 200.00	\$ 440.00
Saxena, Aman	Senior	3-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets	3.9	\$ 14.00	\$ 54.60
Saxena, Aman	Senior	3-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets	2.1	\$ 14.00	\$ 29.40
Schuewer, Philipp	Senior Manager	3-May-18	Real property valuation	"EY internal conference call to discuss current info and scoping procedures for the largest owned real property markets. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call."	0.4	\$ 530.00	\$ 212.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Stall,Robert J	Partner/Princip	3-May-18	Personal property valuation	Valuation insights and Leadership	0.5	\$ 650.00	\$ 325.00
Wenzel,Nicholas Peter	Staff	3-May-18	Real property valuation	EY internal conference call to discuss current info and scoping procedures for the largest owned real property markets. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Mariano Borges, and Wilson McCauley were on the call.	0.4	\$ 200.00	\$ 80.00
Wenzel,Nicholas Peter	Staff	3-May-18	Real property valuation	Analysis of the top 7 markets in which Cumulus owns property, specifically properties in Iowa, San Fran, and Carson City.	1.0	\$ 200.00	\$ 200.00
Shin,Sung-Hun	Senior	4-May-18	Summary of key accounts impacted by fresh start	Reviewing Cumulus' trial balance as of 3/31/18 and update details for account scoping analysis	3.1	\$ 325.00	\$ 1,007.50
Essien,Odudu	Manager	4-May-18	Summary of key accounts impacted by fresh start	reviewing 3/31/2018 trial balance to be used for account scoping spreadsheet for Cumulus	1.2	\$ 425.00	\$ 510.00
Higgins,Ann Marie	Senior Manage	4-May-18	Engagment Set Up and Fee/Employment Applications - Preparation of engagement set up including fees and related fee documents	Cumulus: Revising engagement letters (SOW and MSA) based on comments from Cumulus GCO and comments from EY GCO; Obtaining approval of changes with the Assurance MP and GSCP; Consulting on language changes to the engagement letters made by Cumulus with EY GCO and EY QRM	0.6	\$ 530.00	\$ 318.00
Basandra,Divya	Staff	4-May-18	Real property valuation	Researched CoStar for signed leases and current listings for lease valuation of 10 properties	1.1	\$ 11.00	\$ 12.10
Blank,Brian Robert	Senior	4-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Andrew Stanforth from Cumulus on 5/4/18 to discuss replacement cost buildout for studios and transmitter sites. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.8	\$ 325.00	\$ 910.00
Blank,Brian Robert	Senior	4-May-18	Personal property valuation	Replacement cost new template build-out; Transaction Real Estate input on square footage	1.0	\$ 325.00	\$ 325.00
Finnegan,Kevin R.	Senior	4-May-18	Intangibles and reporting unit valuation	Discussion with PwC team on methodology for the intangible assets on 5/30. PwC attendees included Blake Beasley, David Smith, Aaron Pocklington and Brandon Geddis. EY attendees included Josh Putnam, Stefan Wojcickij, Paul Kurgan, Manhar Mayank and Kevin Finnegan.	2.4	\$ 325.00	\$ 780.00
Gujrati,Amay	Senior	4-May-18	Real property valuation	Ongoing Market research for identifying market rent for the Subject Property leases using Costar and updating the information in the model	3.5	\$ 14.00	\$ 49.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Gujrati,Amay	Senior	4-May-18	Real property valuation	Market research for identifying market rent for the Subject Property leases using Costar and updating the information in the model	3.0	\$ 14.00	\$ 42.00
Janardhanan,Sneha	Senior	4-May-18	Intangibles and reporting unit valuation	Continue Research and analyze initial data to understand scope of project;	2.9	\$ 325.00	\$ 942.50
May,Stephen	Manager	4-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Andrew Stanforth from Cumulus on 5/4/18 to discuss replacement cost buildout for studios and transmitter sites. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati	2.8	\$ 425.00	\$ 1,190.00
May,Stephen	Manager	4-May-18	Personal property valuation	Analyzing and compiling Cumulus market level property and station data.	1.7	\$ 425.00	\$ 722.50
May,Stephen	Manager	4-May-18	Personal property valuation	Constructing framework for personal property replacement cost model (studio equipment and transmitting equipment)	1.8	\$ 425.00	\$ 765.00
Mayank,Manhar	Manager	4-May-18	Intangibles and reporting unit valuation	Resume Intangible assets and Reporting Unit valuation models	0.8	\$ 425.00	\$ 340.00
McCauley,Andrew Wilson	Manager	4-May-18	Real property valuation	Draft email and correspondence with team re: QC reviews and scheduling	1.5	\$ 425.00	\$ 637.50
Nduati,Stacey Wangui	Staff	4-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Andrew Stanforth from Cumulus on 5/4/18 to discuss replacement cost buildout for studios and transmitter sites. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.8	\$ 200.00	\$ 560.00
Nduati,Stacey Wangui	Staff	4-May-18	Personal property valuation	Resumed to Build out indirect model in Access for studio equipment v3	2.1	\$ 200.00	\$ 420.00
Sabu,Srikanth Valson	Senior	4-May-18	Real property valuation	Math check of leasehold valuation model	1.0	\$ 14.00	\$ 14.00
Stall,Robert J	Partner/Princip	4-May-18	Personal property valuation	Continued Valuation insights and Leadership	1.0	\$ 650.00	\$ 650.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wenzel, Nicholas Peter	Staff	4-May-18	Real property valuation	Review and analysis of 3 premises leases for Cumulus	2.0	\$ 200.00	\$ 400.00
Janardhanan, Sneha	Senior	6-May-18	Intangibles and reporting unit valuation	organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	0.3	\$ 325.00	\$ 97.50
Essien, Odudu	Manager	7-May-18	Summary of key accounts impacted by fresh start	review and preparation of account scoping file to be used for identifying accountings subject to reorganization adjustments or fair value adjustments	1.2	\$ 425.00	\$ 510.00
Essien, Odudu	Manager	7-May-18	Summary of key accounts impacted by fresh start	review of the related accounting guidance to be used for fresh-start accounting	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	7-May-18	Summary of key accounts impacted by fresh start	review of the related accounting guidance to be used for fresh-start accounting	0.3	\$ 425.00	\$ 127.50
Shin, Sung-Hun	Senior	7-May-18	Summary of key accounts impacted by fresh start	Perform account scoping analysis in trial balance level by further researching accounting treatment for specific accounts and comparing to other illustrative accounting scoping analysis	3.9	\$ 325.00	\$ 1,267.50
Shin, Sung-Hun	Senior	7-May-18	Summary of key accounts impacted by fresh start	Reading through the Plan of Reorganization to identify any information that may impact specific accounts (i.e. cancellation of term loan)	2.7	\$ 325.00	\$ 877.50
Shin, Sung-Hun	Senior	7-May-18	PMO - planning and coordination	Setting up document retention tool to manage documents provided by Cumulus and deliverables	0.9	\$ 325.00	\$ 292.50
Higgins, Ann Marie	Senior Manager	7-May-18	Applicable disclosures for fresh start	Cumulus: Planning layout of four column disclosure and considerations that would impact this file	3.1	\$ 530.00	\$ 1,643.00
Basandra, Divya	Staff	7-May-18	Real property valuation	Continued Land valuation for 3 owned properties	2.9	\$ 11.00	\$ 31.90
Basandra, Divya	Staff	7-May-18	Real property valuation	Researched CoStar for signed leases and current listings for lease valuation of 10 properties	2.1	\$ 11.00	\$ 23.10

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Berkemeyer, Lauren Elizabeth	Senior	7-May-18	Real property valuation	Cumulus Atl Transaction Real Estate team model set up, premise model review work. 5/7: .3 - "EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call." 5/8: 1.4 - "EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present."	0.3	\$ 325.00	\$ 97.50
Berkemeyer, Lauren Elizabeth	Senior	7-May-18	Real property valuation	2.8 - Cumulus review work of premises leases,	2.8	\$ 325.00	\$ 910.00
Blank, Brian Robert	Senior	7-May-18	Personal property valuation	Replacement cost new Template; questions for client; prep for client call	2.2	\$ 325.00	\$ 715.00
Gujrati, Amay	Senior	7-May-18	Real property valuation	Ongoing Market rent research using Costar for 4 leases and calculating the lease intangible value	3.3	\$ 14.00	\$ 46.20
Gujrati, Amay	Senior	7-May-18	Real property valuation	Market rent research using Costar for 4 leases and calculating the lease intangible value	3.2	\$ 14.00	\$ 44.80
Gupta, Manica	Senior	7-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - iteration update 1 for licenses	2.6	\$ 14.00	\$ 36.40
Janardhanan, Sneha	Senior	7-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	3.6	\$ 325.00	\$ 1,170.00
Janardhanan, Sneha	Senior	7-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	3.1	\$ 325.00	\$ 1,007.50
Johnson, Brett Matthew	Partner/Principal	7-May-18	Real property valuation	EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call. This entry includes 0.2 hours to review the scoping memo prepared by the team to set the real estate valuation procedures.	0.5	\$ 650.00	\$ 325.00
Mayank, Manhar	Manager	7-May-18	Intangibles and reporting unit valuation	Calls with Mike Mallone, Review of the affiliate agreements, Reporting Unit business valuation model and Federal Communications Commission model.	0.6	\$ 425.00	\$ 255.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	7-May-18	Real property valuation	EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call."	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	7-May-18	Real property valuation	Review leasehold intangible analysis model and provide comments and feedback to analyst team	2.1	\$ 425.00	\$ 892.50
Nduati, Stacey Wangui	Staff	7-May-18	Personal property valuation	Finished building Access Model that contains fixed asset listing of studios.	2.3	\$ 200.00	\$ 460.00
Nduati, Stacey Wangui	Staff	7-May-18	Personal property valuation	Compiled radio station listing and market size listing.	2.9	\$ 200.00	\$ 580.00
Schuewer, Philipp	Senior Manager	7-May-18	Real property valuation	"EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call."	0.3	\$ 530.00	\$ 159.00
Schuewer, Philipp	Senior Manager	7-May-18	Real property valuation	Review / analysis of ground lease data in Cumulus' Harborflex database.	0.6	\$ 530.00	\$ 318.00
Wenzel, Nicholas Peter	Staff	7-May-18	Real property valuation	EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call.	0.3	\$ 200.00	\$ 60.00
Wenzel, Nicholas Peter	Staff	7-May-18	Real property valuation	Cleaning the premises leases model and inputting the ground lease comparables into the file.	1.6	\$ 200.00	\$ 320.00
Higgins, Ann Marie	Senior Manager	8-May-18	PMO - planning and coordination	Cumulus: Participating in EY FAAS internal planning discussion on 5/8. Participants include Ann Marie Higgins, Ody Essien, and Sung-Hun Shin.	2.2	\$ 530.00	\$ 1,166.00
Essien, Odudu	Manager	8-May-18	PMO - planning and coordination	Participating in EY FAAS internal planning discussion on 5/8. Ann Marie Higgins, Ody Essien, and Sung-Hun Shin attended the meeting"	2.2	\$ 425.00	\$ 935.00
Essien, Odudu	Manager	8-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Reading the Reorganization Plan for Cumulus; Reviewing and drafting the fresh start accounting applicability memo, gathering and updating request list and preparing discussions agenda for management meeting.	1.4	\$ 425.00	\$ 595.00

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	8-May-18	PMO - planning and coordination	Participating in EY FAAS internal planning discussion on 5/8. Ann Marie Higgins, Ody Essien, and Sung-Hun Shin attended the meeting.	2.2	\$ 325.00	\$ 715.00
Shin,Sung-Hun	Senior	8-May-18	PMO - planning and coordination	Documenting considerations in planning the scope of services, quality review procedures and resources to be utilized in performing Bankruptcy accounting assistance for Cumulus	3.5	\$ 325.00	\$ 1,137.50
Shin,Sung-Hun	Senior	8-May-18	Summary of key accounts impacted by fresh start	Perform account scoping analysis in trial balance level by identifying preliminary treatment of key account balances	1.0	\$ 325.00	\$ 325.00
Basandra,Divya	Staff	8-May-18	Real property valuation	Researched CoStar for signed leases and current listings for lease valuation of 10 properties	0.7	\$ 11.00	\$ 7.70
Berkemeyer,Lauren Elizabeth	Senior	8-May-18	Real property valuation	Cumulus Atl Transaction Real Estate team model set up, premise model review work. 5/7: .3 - "EY internal conference call to discuss info received from Cumulus, scoping procedures, and next steps. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Brett Johnson were on the call." 5/8: 1.4 - "EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present."	1.4	\$ 325.00	\$ 455.00
Berkemeyer,Lauren Elizabeth	Senior	8-May-18	Real property valuation	Cumulus ground lease model set up process, model review work for premise leases	2.2	\$ 325.00	\$ 715.00
Blank,Brian Robert	Senior	8-May-18	Personal property valuation	Data Request file updates	1.0	\$ 325.00	\$ 325.00
Borges,Mariano Salvatore	Executive Dire	8-May-18	Real property valuation	"EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present."	1.4	\$ 590.00	\$ 826.00
Finnegan,Kevin R.	Senior	8-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible asset - iteration update 1 for licenses	2.4	\$ 325.00	\$ 780.00
Finnegan,Kevin R.	Senior	8-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible asset - iteration update 2 for tradenames	2.6	\$ 325.00	\$ 845.00
Gujrati,Amay	Senior	8-May-18	Real property valuation	Continued Market rent research using Costar for the remaining 3 leases and calculating the lease intangible value	3.1	\$ 14.00	\$ 43.40
Gujrati,Amay	Senior	8-May-18	Real property valuation	Resumed Market rent research using Costar for the remaining 3 leases and calculating the lease intangible value	3.4	\$ 14.00	\$ 47.60
Janardhanan,Sneha	Senior	8-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	2.8	\$ 325.00	\$ 910.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
May, Stephen	Manager	8-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Brian Hicks from Cumulus on 5/9/18 to discuss replacement cost follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati	1.5	\$ 425.00	\$ 637.50
Mayank, Manhar	Manager	8-May-18	Intangibles and reporting unit valuation	Continued Calls with Mike Mallone, Review of the affiliate agreements, Reporting Unit business valuation model and Federal Communications Commission model.	0.2	\$ 425.00	\$ 85.00
McCauley, Andrew Wilson	Manager	8-May-18	Real property valuation	EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present.	1.4	\$ 425.00	\$ 595.00
McCauley, Andrew Wilson	Manager	8-May-18	Real property valuation	Review leasehold intangible analysis model and provide comments and feedback to analyst team	1.9	\$ 425.00	\$ 807.50
McCauley, Andrew Wilson	Manager	8-May-18	Real property valuation	Implement revisions and modeling functionality to ground lease model	1.6	\$ 425.00	\$ 680.00
Nduati, Stacey Wangui	Staff	8-May-18	Personal property valuation	Compile notes from Cumulus call on 5/4/2018.	0.6	\$ 200.00	\$ 120.00
Schuewer, Philipp	Senior Manager	8-May-18	Real property valuation	Review / analysis of ground lease data in Cumulus' Harborflex database.	1.1	\$ 530.00	\$ 583.00
Schuewer, Philipp	Senior Manager	8-May-18	Real property valuation	"EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present."	1.4	\$ 530.00	\$ 742.00
Wenzel, Nicholas Peter	Staff	8-May-18	Real property valuation	EY internal meeting to review the work done on the premises leases and discuss next steps for the ground leases and owned real property. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, Wilson McCauley, and Mariano Borges were present.	1.4	\$ 200.00	\$ 280.00
Wenzel, Nicholas Peter	Staff	8-May-18	Real property valuation	Added a way for market rent to be derived from the land value and reviewed land comparables and their adjustments.	2.0	\$ 200.00	\$ 400.00
Wenzel, Nicholas Peter	Staff	8-May-18	Real property valuation	Updating the ground lease model to incorporate all the info from the comparables.	3.1	\$ 200.00	\$ 620.00
Higgins, Ann Marie	Senior Manager	9-May-18	Analysis of key accounting and reporting aspects of the Plan of	Cumulus: Reviewing through and analyzing amended Plan of Reorg	3.4	\$ 530.00	\$ 1,802.00
Higgins, Ann Marie	Senior Manager	9-May-18	Applicability of fresh start accounting / date to apply	Cumulus: Analyzing fresh start applicability criteria	2.7	\$ 530.00	\$ 1,431.00
Essien, Odudu	Manager	9-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reading the Reorganization Plan for Cumulus	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	9-May-18	Analysis of key accounting and reporting aspects of the Plan of	Listing out key provisions in the plan of reorganization for discussion with EY team	1.9	\$ 425.00	\$ 807.50
Shin, Sung-Hun	Senior	9-May-18	PMO - planning and coordination	Updates of initial documentation of considerations in planning the scope of services, quality review procedures, and resources to be utilized in performing Bankruptcy accounting assistance for Cumulus	3.9	\$ 325.00	\$ 1,267.50
Shin, Sung-Hun	Senior	9-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reading through key terms of the Plan of Reorganization	2.4	\$ 325.00	\$ 780.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	9-May-18	Applicability of fresh start accounting / date to apply	Review sample Fresh-start accounting applicabilty memo's to be leveraged in drafting Fresh-start accounting applicability memo for Cumulus	0.7	\$ 325.00	\$ 227.50
Furbino,Ere	Partner/Princip	9-May-18	PMO - planning and coordination	Cumulus-Discussion between Ann Marie Higgins and Ere Furbino (EY) around expected timing of emergence and timeline of procedures. Discussions also incorporated considerations around the four column spreadsheet with emphasis on determining the date for the draft analysis	0.4	\$ 650.00	\$ 260.00
Berkemeyer,Lauren Elizabeth	Senior	9-May-18	Real property valuation	Cumulus Atl Transaction Real Estate team model set up, premise model review work. 5/9 - 1.0 "EY internal meeting to review and edit the analysis of the premises leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were present." .8 "EY internal meeting to review and edit the work done on the ground leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, and Philipp Schuewer were present." - 1.4 "EY Internal meeting to review the exhibits for the ground leases and premise leases. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer and Mariano Borges were present."	3.2	\$ 325.00	\$ 1,040.00
Berkemeyer,Lauren Elizabeth	Senior	9-May-18	Real property valuation	3- Cumulus Premise leases comp updates and analysis	2.8	\$ 325.00	\$ 910.00
Blank,Brian Robert	Senior	9-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Brian Hicks from Cumulus on 5/9/18 to discuss replacement cost follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati	1.5	\$ 325.00	\$ 487.50
Borges,Mariano Salvatore	Executive Dire	9-May-18	Real property valuation	EY internal meeting to review the exhibits for the ground leases and the premises leases. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present."	1.4	\$ 590.00	\$ 826.00
Finnegan,Kevin R.	Senior	9-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible asset - iteration update 3 for trademarks	1.9	\$ 325.00	\$ 617.50
Janardhanan,Sneha	Senior	9-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	3.1	\$ 325.00	\$ 1,007.50
May,Stephen	Manager	9-May-18	Personal property valuation	Reviewing latest replacement cost templates for personal property analysis	2.3	\$ 425.00	\$ 977.50
May,Stephen	Manager	9-May-18	Personal property valuation	Updating inputs for studio equipment analysis	1.1	\$ 425.00	\$ 467.50
Mayank,Manhar	Manager	9-May-18	Intangibles and reporting unit valuation	Ongoing Calls with Mike Mallone, Review of the affiliate agreements, Reporting Unit business valuation model and Federal Communications Commission model.	1.4	\$ 425.00	\$ 595.00
McCauley,Andrew Wilson	Manager	9-May-18	Real property valuation	EY internal meeting to review and edit the analysis of the premises leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were present.	1.0	\$ 425.00	\$ 425.00
McCauley,Andrew Wilson	Manager	9-May-18	Real property valuation	EY internal meeting to review the exhibits for the ground leases and the premises leases. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present	1.4	\$ 425.00	\$ 595.00
McCauley,Andrew Wilson	Manager	9-May-18	Real property valuation	Resumed to Implement revisions and modeling functionality to ground lease model	1.2	\$ 425.00	\$ 510.00
Menon,Durga	Staff	9-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - market contracts	3.9	\$ 11.00	\$ 42.90

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Menon,Durga	Staff	9-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - income contracts	2.1	\$ 11.00	\$ 23.10
Nduati,Stacey Wangui	Staff	9-May-18	Personal property valuation	Updated real estate assumptions for Access Indirect Model of fixed asset listing.	2.1	\$ 200.00	\$ 420.00
Nduati,Stacey Wangui	Staff	9-May-18	Personal property valuation	EY conference call with Michael Gay, Conrad Trautmann, and Brian Hicks from Cumulus on 5/9/18 to discuss replacement cost follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.5	\$ 200.00	\$ 300.00
Schuewer,Philipp	Senior Manager	9-May-18	Real property valuation	EY internal meeting to review and edit the analysis of the premises leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were present."	0.9	\$ 530.00	\$ 477.00
Schuewer,Philipp	Senior Manager	9-May-18	Real property valuation	"EY internal meeting to review and edit the work done on the ground leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, and Philipp Schuewer were present."	0.8	\$ 530.00	\$ 424.00
Schuewer,Philipp	Senior Manager	9-May-18	Real property valuation	"EY internal meeting to review the exhibits for the ground leases and the premises leases. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present."	1.4	\$ 530.00	\$ 742.00
Wenzel,Nicholas Peter	Staff	9-May-18	Real property valuation	EY internal meeting to review and edit the analysis of the premises leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, Philipp Schuewer, and Wilson McCauley were present.	1.0	\$ 200.00	\$ 200.00
Wenzel,Nicholas Peter	Staff	9-May-18	Real property valuation	EY internal meeting to review and edit the work done on the ground leases for Cumulus. Nick Wenzel, Lauren Berkemeyer, and Philipp Schuewer were present.	0.8	\$ 200.00	\$ 160.00
Wenzel,Nicholas Peter	Staff	9-May-18	Real property valuation	EY internal meeting to review the exhibits for the ground leases and the premises leases. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present.	1.4	\$ 200.00	\$ 280.00
Wenzel,Nicholas Peter	Staff	9-May-18	Real property valuation	Finishing the inputs in the model.	3.5	\$ 200.00	\$ 700.00
Wenzel,Nicholas Peter	Staff	9-May-18	Real property valuation	Researched and inputted included cap rates, discount rates, market growth rates, and the contract rents with their escalations.	1.0	\$ 200.00	\$ 200.00
Higgins,Ann Marie	Senior Manager	10-May-18	PMO - planning and coordination	Cumulus: Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin.	1.2	\$ 530.00	\$ 636.00
Higgins,Ann Marie	Senior Manager	10-May-18	Summary of key accounts impacted by fresh start	Cumulus: Reviewing and updating balance sheet scoping file specifically focused around understanding underlying accounts that might need to be re-valued at fair value	3.9	\$ 530.00	\$ 2,067.00
Higgins,Ann Marie	Senior Manager	10-May-18	PMO - planning and coordination	Cumulus: Discussion between Ann Marie Higgs and Ere Furbino (EY) around expected timing of emergence and timeline of procedures. Discussions also incorporated considerations around the four column spreadsheet with emphasis on determining the date for the draft analysis.	0.4	\$ 530.00	\$ 212.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Essien, Odudu	Manager	10-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reading the Reorganization Plan for Cumulus	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	10-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Gathering and updating request list and preparing discussions agenda for management meeting related to accounting scoping.	1.3	\$ 425.00	\$ 552.50
Essien, Odudu	Manager	10-May-18	PMO - planning and coordination	"Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin	1.2	\$ 425.00	\$ 510.00
Shin, Sung-Hun	Senior	10-May-18	PMO - planning and coordination	Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin.	1.2	\$ 325.00	\$ 390.00
Shin, Sung-Hun	Senior	10-May-18	Applicability of fresh start accounting / date to apply	Initial draft of Fresh-start accounting applicability memo for Cumulus	3.2	\$ 325.00	\$ 1,040.00
Furbino, Ere	Partner/Principal	10-May-18	PMO - planning and coordination	Cumulus-Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin"	1.2	\$ 650.00	\$ 780.00
Berkemeyer, Lauren Elizabeth	Senior	10-May-18	Real property valuation	Cumulus - 3.2 - setting up owned property models, pulling assessor records to obtain missing information regarding properties, coordinating Global Delivery Services involvement	3.2	\$ 325.00	\$ 1,040.00
Blank, Brian Robert	Senior	10-May-18	Personal property valuation	FA Access model review and revisions	2.2	\$ 325.00	\$ 715.00
Blank, Brian Robert	Senior	10-May-18	Personal property valuation	Summary of follow-ups from conf call	0.5	\$ 325.00	\$ 162.50
Janardhanan, Sneha	Senior	10-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	3.4	\$ 325.00	\$ 1,105.00
Janardhanan, Sneha	Senior	10-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	3.6	\$ 325.00	\$ 1,170.00
Janardhanan, Sneha	Senior	10-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	1.2	\$ 325.00	\$ 390.00
May, Stephen	Manager	10-May-18	Personal property valuation	Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin	1.2	\$ 425.00	\$ 510.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
May, Stephen	Manager	10-May-18	Personal property valuation	Searching Federal Communications Commission database for radio station transmission powers	0.6	\$ 425.00	\$ 255.00
Mayank, Manhar	Manager	10-May-18	Intangibles and reporting unit valuation	Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin	1.2	\$ 425.00	\$ 510.00
Mayank, Manhar	Manager	10-May-18	Intangibles and reporting unit valuation	Resumed Calls with Mike Mallone, Review of the affiliate agreements, Reporting Unit business valuation model and Federal Communications Commission model.	2.2	\$ 425.00	\$ 935.00
McCauley, Andrew Wilson	Manager	10-May-18	Real property valuation	Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin.	1.2	\$ 425.00	\$ 510.00
Nduati, Stacey Wangui	Staff	10-May-18	Personal property valuation	Received updated square footage & auxilliary sites for markets and updated the cost template.	1.9	\$ 200.00	\$ 380.00
Nduati, Stacey Wangui	Staff	10-May-18	Personal property valuation	Updated Access Indirect Model after math-check.	1.0	\$ 200.00	\$ 200.00
Schuewer, Philipp	Senior Manager	10-May-18	Real property valuation	"Participating in EY Internal Discussion and Status Update Call on 5/10. EY attendees included Ann Marie Higgins, Ere Furbino, Stephen May, Paul Kurgan, Philipp Schuewer, Manhar Mayank, Wilson McCauley, Ody Essien, Sung-Hun Shin."	1.2	\$ 530.00	\$ 636.00
Wenzel, Nicholas Peter	Staff	10-May-18	Real property valuation	Updating the Cumulus ground lease file based on edits from the Wednesday meeting. Edits included pulling new land comps for the MO location, editing the adjustments, and finding Utah based brokers to discuss the Utah property with.	3.3	\$ 200.00	\$ 660.00
Wojcickij, Stefan	Executive Dire	10-May-18	Intangibles and reporting unit valuation	Review of income statement data for each station	0.7	\$ 590.00	\$ 413.00
Higgins, Ann Marie	Senior Manager	11-May-18	Analysis of key accounting and reporting aspects of the Plan of	Cumulus: Reviewing through and analyzing amended Plan of Reorg	2.2	\$ 530.00	\$ 1,166.00
Higgins, Ann Marie	Senior Manager	11-May-18	Applicability of fresh start accounting / date to apply	Cumulus: Analyzing fresh start applicability criteria for Cumulus	3.8	\$ 530.00	\$ 2,014.00
Essien, Odudu	Manager	11-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reviewing and drafting the fresh start accounting applicability memo	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	11-May-18	Analysis of key accounting and reporting aspects of the Plan of	Gathering and updating request list and preparing discussions agenda for management meeting related to accounting scoping.	3.3	\$ 425.00	\$ 1,402.50
Shin, Sung-Hun	Senior	11-May-18	Applicability of fresh start accounting / date to apply	Updating initial draft of Fresh-start accounting applicability memo based on quality review comments and additional considerations.	3.6	\$ 325.00	\$ 1,170.00
Shin, Sung-Hun	Senior	11-May-18	Applicability of fresh start accounting / date to apply	Reseraching on ASC 852 about the fresh-start applicability criteria to update the fresh-start applicability memo	0.7	\$ 325.00	\$ 227.50
Shin, Sung-Hun	Senior	11-May-18	PMO - planning and coordination	Updating the data request list to be sent out to Cumulus management on 5/14/18	0.5	\$ 325.00	\$ 162.50
Shin, Sung-Hun	Senior	11-May-18	Summary of key accounts impacted by fresh start	Update account scoping analysis on the 3/31/2017 trial balance provided to EY by Cumulus.	1.0	\$ 325.00	\$ 325.00

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Shin,Sung-Hun	Senior	11-May-18	Analysis of key accounting and reporting aspects of the Plan of	Further reading through the Plan of Reorganization to identify additional considerations that will be used to Draft the Plan of Reorg memo.	2.2	\$ 325.00	\$ 715.00
Aggarwal,Amit	Staff	11-May-18	Real property valuation	Continued Market Research for valuation of 6 land parcels owned by Cumulus Media	3.0	\$ 11.00	\$ 33.00
Aggarwal,Amit	Staff	11-May-18	Real property valuation	Continued Market Research for valuation of 6 land parcels owned by Cumulus Media	3.0	\$ 11.00	\$ 33.00
Aggarwal,Amit	Staff	11-May-18	Real property valuation	Continued Market Research for valuation of 6 land parcels owned by Cumulus Media	2.0	\$ 11.00	\$ 22.00
Berkemeyer,Lauren Elizabeth	Senior	11-May-18	Real property valuation	Cumulus - 1.3 setting up owned land and improvements model, data input	1.3	\$ 325.00	\$ 422.50
Berkemeyer,Lauren Elizabeth	Senior	11-May-18	Real property valuation	Cumulus - Review of Global Delivery Services input for owned parcels, zoning designations research, comparable search and clean up of model	1.5	\$ 325.00	\$ 487.50
Berkemeyer,Lauren Elizabeth	Senior	11-May-18	Real property valuation	Cumulus - Review of Global Delivery Services input for owned parcels, zoning designations research, comparable search and clean up of model	2.8	\$ 325.00	\$ 910.00
Chaturvedi,Pradeep Chandrashekhar	Senior	11-May-18	Real property valuation	Continued Market research for valuation of 3 Land parcels owned by Cumulus Media.	1.2	\$ 14.00	\$ 16.80
Chaturvedi,Pradeep Chandrashekhar	Senior	11-May-18	Real property valuation	Ongoing Market research for valuation of 3 Land parcels owned by Cumulus Media.	2.2	\$ 14.00	\$ 30.80
Chaturvedi,Pradeep Chandrashekhar	Senior	11-May-18	Real property valuation	Market research for valuation of 3 Land parcels owned by Cumulus Media.	0.8	\$ 14.00	\$ 11.20
Finnegan,Kevin R.	Senior	11-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible asset - iteration update 4 for affiliate relationships	0.6	\$ 325.00	\$ 195.00
Gupta,Manica	Senior	11-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - iteration update 2 for tradenames	2.4	\$ 14.00	\$ 33.60
Gupta,Manica	Senior	11-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - iteration update 3 for broadcast rights	1.9	\$ 14.00	\$ 26.60
Janardhanan,Sneha	Senior	11-May-18	Intangibles and reporting unit valuation	Ongoing organizing historicals and importing into the valuation model; setting up forecasts in the valuation model; discount rate calculation and preparing assumptions based on historicals; internal team discussions	2.7	\$ 325.00	\$ 877.50
May,Stephen	Manager	11-May-18	Personal property valuation	Reviewing latest replacement cost templates for tower analysis	2.2	\$ 425.00	\$ 935.00
Mayank,Manhar	Manager	11-May-18	Intangibles and reporting unit valuation	Ongoing of Calls with Mike Mallone, Review of the affiliate agreements, Reporting Unit business valuation model and Federal Communications Commission model.	2.4	\$ 425.00	\$ 1,020.00
Wojcickij,Stefan	Executive Dire	11-May-18	Intangibles and reporting unit valuation	Review of income statement data for each station	1.1	\$ 590.00	\$ 649.00
Janardhanan,Sneha	Senior	13-May-18	Intangibles and reporting unit valuation	due diligence discussion prep and analysis - going through prior reports to prepare for call	1.9	\$ 325.00	\$ 617.50
Janardhanan,Sneha	Senior	13-May-18	Intangibles and reporting unit valuation	due diligence discussion prep and analysis - going through prior reports to prepare for call	2.1	\$ 325.00	\$ 682.50
Shin,Sung-Hun	Senior	14-May-18	Applicable disclosures for fresh start	Preparing the four-column bridge template for fresh-start accounting disclosure in the financial statements	1.8	\$ 325.00	\$ 585.00
Shin,Sung-Hun	Senior	14-May-18	Applicability of fresh start accounting / date to apply	Updating the Fresh Start Accounting Applicability Memo_v1 in accordance with review comments	2.2	\$ 325.00	\$ 715.00
Shin,Sung-Hun	Senior	14-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v1	1.2	\$ 325.00	\$ 390.00

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	14-May-18	Applicability of fresh start accounting / date to apply	Reading the Plan of Reorganization to identify the applicability of fresh start accounting	2.8	\$ 325.00	\$ 910.00
Essien,Odudu	Manager	14-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Reviewing and drafting the fresh start accounting applicability memo - update on memo based on managements preliminary review and feedback	1.1	\$ 425.00	\$ 467.50
Essien,Odudu	Manager	14-May-18	PMO - planning and coordination	PMO - Planning. Preparation of meeting agenda and coordination with other EY functional groups to consolidate information request for the management meeting	3.2	\$ 425.00	\$ 1,360.00
Essien,Odudu	Manager	14-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Preparing discussions with management on the interpretation and accounting treatment of claims categories per the plan of reorganization	1.2	\$ 425.00	\$ 510.00
Higgins,Ann Marie	Senior Manager	14-May-18	Summary of key accounts impacted by fresh start	Cumulus: Senior Manager Review and update of balance sheet scoping file v.1	0.8	\$ 530.00	\$ 424.00
Higgins,Ann Marie	Senior Manager	14-May-18	Accounting for new capital structure	Analysis of updated entity org chart and accounting impacts of new capital structure	3.9	\$ 530.00	\$ 2,067.00
Higgins,Ann Marie	Senior Manager	14-May-18	Analysis of key accounting and reporting aspects of the Plan of	Analysis of CMLS plan supplement for consideration of accounting impacts	1.3	\$ 530.00	\$ 689.00
Aggarwal,Amit	Staff	14-May-18	Real property valuation	Market Research for valuation of 3 land parcels owned by Cumulus Media	3.0	\$ 11.00	\$ 33.00
Aggarwal,Amit	Staff	14-May-18	Real property valuation	Ongoing Market Research for valuation of 3 land parcels owned by Cumulus Media v3	2.0	\$ 11.00	\$ 22.00
Aggarwal,Amit	Staff	14-May-18	Real property valuation	Resumed Market Research for valuation of 3 land parcels owned by Cumulus Media v4	2.0	\$ 11.00	\$ 22.00
Berkemeyer,Lauren Elizabeth	Senior	14-May-18	Real property valuation	Cumulus - 4.5 Owned Land Grid, revisions and edits, additional research of land characteristics	1.7	\$ 325.00	\$ 552.50
Berkemeyer,Lauren Elizabeth	Senior	14-May-18	Real property valuation	Cumulus - 4.5 Owned Land Grid, revisions and edits, additional research of land characteristics	2.5	\$ 325.00	\$ 812.50
Finnegan,Kevin R.	Senior	14-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible asset - iteration update 5 for advertiser backlog	1.1	\$ 325.00	\$ 357.50
Janardhanan,Sneha	Senior	14-May-18	Intangibles and reporting unit valuation	Continued due diligence discussion prep and analysis - going through prior reports to prepare for call	1.2	\$ 325.00	\$ 390.00
Janardhanan,Sneha	Senior	14-May-18	Intangibles and reporting unit valuation	Call with Collin Jones, SVP Corporate Development on the business strategy for the Reporting Units, Above / below market content agreements, and the trade names	1.1	\$ 325.00	\$ 357.50
Mayank,Manhar	Manager	14-May-18	Intangibles and reporting unit valuation	Call with Collin Jones, SVP Corporate Development on the business strategy for the Reporting Units, Above / below market content agreements, and the trade names	1.1	\$ 425.00	\$ 467.50
Mayank,Manhar	Manager	14-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.6	\$ 425.00	\$ 1,105.00
Mayank,Manhar	Manager	14-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.4	\$ 425.00	\$ 1,020.00
Nduati,Stacey Wangui	Staff	14-May-18	Personal property valuation	Inputted tower information (height, year built, type) from Cumulus (Brian Hicks) into our tower analysis file.	3.1	\$ 200.00	\$ 620.00

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Schuewer, Philipp	Senior Manager	14-May-18	Real property valuation	Review land owned land grids	2.2	\$ 530.00	\$ 1,166.00
Wenzel, Nicholas Peter	Staff	14-May-18	Real property valuation	Updating land comps for the ground lease model and making adjustments	2.1	\$ 200.00	\$ 420.00
Wojcickij, Stefan	Executive Director	14-May-18	Intangibles and reporting unit valuation	Call with Collin Jones, SVP Corporate Development on the business strategy for the Reporting Units, Above / below market content agreements, and the trade names	1.1	\$ 590.00	\$ 649.00
Essien, Odudu	Manager	15-May-18	Summary of key accounts impacted by fresh start	"Participating in Meeting with Management (Justin Lee) on 5/15 to discuss matters, especially with account scoping in trial balance level and fresh-start accounting applicability. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior)."	1.4	\$ 425.00	\$ 595.00
Essien, Odudu	Manager	15-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Reading through CMLS plan supplement	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	15-May-18	Analysis of key accounting and reporting aspects of the Plan of	Further reading through the CMLS plan supplement	0.8	\$ 425.00	\$ 340.00
Essien, Odudu	Manager	15-May-18	Summary of key accounts impacted by fresh start	"Participating in internal discussion about the account scoping analysis, specifically on reclassification of prepaid assets subsequent to the emergence and the valuation requirement for Cumulus' long-term note receivable. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior)."	0.3	\$ 425.00	\$ 127.50
Shin, Sung-Hun	Senior	15-May-18	Summary of key accounts impacted by fresh start	Participating in Meeting with Management (Justin Lee) on 5/15 to discuss matters, especially with account scoping in trial balance level and fresh-start accounting applicability. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior)	1.4	\$ 325.00	\$ 455.00
Shin, Sung-Hun	Senior	15-May-18	Summary of key accounts impacted by fresh start	Participating in internal discussion about the account scoping analysis, specifically on reclassification of prepaid assets subsequent to the emergence and the valuation requirement for Cumulus' long-term note receivable. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior)	0.3	\$ 325.00	\$ 97.50
Shin, Sung-Hun	Senior	15-May-18	Applicability of fresh start accounting / date to apply	Updating the Fresh Start Accounting Applicability Memo_v1 in accordance with review comments	2.4	\$ 325.00	\$ 780.00
Shin, Sung-Hun	Senior	15-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v1	3.9	\$ 325.00	\$ 1,267.50
Higgins, Ann Marie	Senior Manager	15-May-18	Summary of key accounts impacted by fresh start	Cumulus: Participating in meeting with management (Justin Lee) on 5/15 to discuss matters, especially with account scoping in trial balance level and fresh-start accounting applicability. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody	1.4	\$ 530.00	\$ 742.00
Higgins, Ann Marie	Senior Manager	15-May-18	Summary of key accounts impacted by fresh start	Cumulus: Senior Manager Review and update of balance sheet scoping file v.1	2.4	\$ 530.00	\$ 1,272.00
Higgins, Ann Marie	Senior Manager	15-May-18	Summary of key accounts impacted by fresh start	Cumulus: Research of ASC 852 and ASC 805 guidance on debt and debt issuance costs, deferred rent and deferred revenue	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	15-May-18	Applicability of fresh start accounting / date to apply	Senior manager review and discussion with senior around the fresh start accounting applicability memo v1	1.3	\$ 530.00	\$ 689.00

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Higgins, Ann Marie	Senior Manager	15-May-18	Summary of key accounts impacted by fresh start	Participating in internal discussion about the account scoping analysis, specifically on reclassification of prepaid assets subsequent to the emergence and the valuation requirement for Cumulus' long-term note receivable. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior)	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	15-May-18	PMO - planning and coordination	Cumulus: Participating in Cumulus Weekly Status call with management on 5/15. Cumulus management attendees included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Phillip Schuewer (TAS Senior Manager – Real Property), Manhar Mayank (TAS Manager – Intangibles), Wilson McCauley (TAS Manager – Real Property), Ody Essien (FAAS Manager), Brian Blank (TAS Senior – Personal Property), Sung-Hun Shin (FAAS Senior).	0.6	\$ 530.00	\$ 318.00
Furbino, Ere	Partner/Principal	15-May-18	PMO - planning and coordination	“Participating in Engagement Planning Meeting on 5/15 with FAAS Engagement-in-Charge. The attendees shared the knowledge and background information about Cumulus and applicable bankruptcy matters. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager).”	1.4	\$ 650.00	\$ 910.00
Furbino, Ere	Partner/Principal	15-May-18	Summary of key accounts impacted by fresh start	“Participating in Meeting with Management (Justin Lee) on 5/15 to discuss matters, especially with account scoping in trial balance level and fresh-start accounting applicability. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior).”	1.4	\$ 650.00	\$ 910.00
Furbino, Ere	Partner/Principal	15-May-18	Summary of key accounts impacted by fresh start	“Participating in internal discussion about the account scoping analysis, specifically on reclassification of prepaid assets subsequent to the emergence and the valuation requirement for Cumulus' long-term note receivable. EY attendees included Ere Furbino (Partner – EIC), Ann Marie Higgins (Senior Manager – EM), Ody Essien (Manager), Sung-Hun Shin (Senior).”	0.3	\$ 650.00	\$ 195.00
Berkemeyer, Lauren Elizabeth	Senior	15-May-18	Real property valuation	3“EY internal call to discuss updates to the ground lease model and leased premises model. Timing and methodology for the owned property model were also discussed. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Phillip Schuewer were present for the call.”	0.3	\$ 325.00	\$ 97.50
Berkemeyer, Lauren Elizabeth	Senior	15-May-18	Real property valuation	Final edits to Cumulus owned Land Model in preparation for review to begin 5/16	2.3	\$ 325.00	\$ 747.50
Berkemeyer, Lauren Elizabeth	Senior	15-May-18	Real property valuation	Final edits to Cumulus owned Land Model in preparation for review to begin 5/16	1.7	\$ 325.00	\$ 552.50
Blank, Brian Robert	Senior	15-May-18	Personal property valuation	Participating in Cumulus Weekly Status call with management on 5/15. Cumulus management attendees included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Phillip Schuewer (TAS Senior Manager – Real Property), Manhar Mayank (TAS Manager – Intangibles), Wilson McCauley (TAS Manager – Real Property), Ody Essien (FAAS Manager), Brian Blank (TAS Senior – Personal Property), Sung-Hun Shin (FAAS Senior).	0.6	\$ 325.00	\$ 195.00
Blank, Brian Robert	Senior	15-May-18	Personal property valuation	Review of transmitter, antenna, studio equipment data provided by Michael Gay	1.1	\$ 325.00	\$ 357.50
Mayank, Manhar	Manager	15-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status call with management on 5/15. Cumulus management attendees included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Phillip Schuewer (TAS Senior Manager – Real Property), Manhar Mayank (TAS Manager – Intangibles), Wilson McCauley (TAS Manager – Real Property), Ody Essien (FAAS Manager), Brian Blank (TAS Senior – Personal Property), Sung-Hun Shin (FAAS Senior)	0.6	\$ 425.00	\$ 255.00

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Mayank, Manhar	Manager	15-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	3.4	\$ 425.00	\$ 1,445.00
McCauley, Andrew Wilson	Manager	15-May-18	Real property valuation	Participating in Cumulus Weekly Status call with management on 5/15. Cumulus management attendees included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Phillip Schuewer (TAS Senior Manager – Real Property), Manhar Mayank (TAS Manager – Intangibles), Wilson McCauley (TAS Manager – Real Property), Ody Essien (FAAS Manager), Brian Blank (TAS Senior – Personal Property), Sung-Hun Shin (FAAS Senior).	0.6	\$ 425.00	\$ 255.00
McCauley, Andrew Wilson	Manager	15-May-18	Real property valuation	EY internal call to discuss updates to the ground lease model and leased premises model. Timing and methodology for the owned property model were also discussed. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Philipp Schuewer were present for the call.	0.3	\$ 425.00	\$ 127.50
Nduati, Stacey Wangui	Staff	15-May-18	Personal property valuation	Analyzed radio station power document.	3.9	\$ 200.00	\$ 780.00
Schuewer, Philipp	Senior Manager	15-May-18	Real property valuation	EY internal call to discuss updates to the ground lease model and leased premises model. Timing and methodology for the owned property model were also discussed. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Philipp Schuewer were present for the call.”	0.3	\$ 530.00	\$ 159.00
Schuewer, Philipp	Senior Manager	15-May-18	Real property valuation	“Participating in Cumulus Weekly Status call with management on 5/15. Cumulus management attendees included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Phillip Schuewer (TAS Senior Manager – Real Property), Manhar Mayank (TAS Manager – Intangibles), Wilson McCauley (TAS Manager – Real Property), Ody Essien (FAAS Manager), Brian Blank (TAS Senior – Personal Property), Sung-Hun Shin (FAAS Senior).”	0.6	\$ 530.00	\$ 318.00
Wenzel, Nicholas Peter	Staff	15-May-18	Real property valuation	EY internal call to discuss updates to the ground lease model and leased premises model. Timing and methodology for the owned property model were also discussed. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Philipp Schuewer were present for the call.	0.3	\$ 200.00	\$ 60.00
Wenzel, Nicholas Peter	Staff	15-May-18	Real property valuation	Updating and cleaning sections of the owned building and land model with client provided data and Marshall Valuation Service	3.0	\$ 200.00	\$ 600.00
Shin, Sung-Hun	Senior	16-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v2	2.7	\$ 325.00	\$ 877.50
Shin, Sung-Hun	Senior	16-May-18	Applicable disclosures for fresh start	Researching for example 10Ks issued by bankruptcy entities	0.9	\$ 325.00	\$ 292.50
Shin, Sung-Hun	Senior	16-May-18	Applicability of fresh start accounting / date to apply	Updating the Fresh Start Accounting Applicability Memo_v1 in accordance with review comments	0.4	\$ 325.00	\$ 130.00
Shin, Sung-Hun	Senior	16-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v1	0.3	\$ 325.00	\$ 97.50
Shin, Sung-Hun	Senior	16-May-18	PMO - planning and coordination	Updating Cumulus engagement budget plan to compare actual hours incurred as of 5/11	1.2	\$ 325.00	\$ 390.00
Shin, Sung-Hun	Senior	16-May-18	Summary of key accounts impacted by fresh start	Researching for accounting guidance for the accounting treatment of long-term assets such as note receivable and long-term investment upon emergence	0.7	\$ 325.00	\$ 227.50
Essien, Odudu	Manager	16-May-18	PMO - planning and coordination	PMO-planning. Updating suggested timeline for respective deliverables and discussion with management	1.2	\$ 425.00	\$ 510.00
Essien, Odudu	Manager	16-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - updating the detail account break out of key balance sheet accounts for evaluation of accounting treatment post emergence.	2.1	\$ 425.00	\$ 892.50

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Essien, Odudu	Manager	16-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - evaluation of deferred rent account balance accounting treatment	2.1	\$ 425.00	\$ 892.50
Essien, Odudu	Manager	16-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - evaluation of debt issuance cost balance accounting treatment	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	16-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - evaluation of other long term liabilities accounting treatment	0.3	\$ 425.00	\$ 127.50
Shin, Sung-Hun	Senior	16-May-18	PMO - planning and coordination	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/16. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Tali Hebrew. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager – Coordinating and leading the meeting), Philipp Schuewer (TAS Senior Manager – Status update on Tangible Property), Manhar Mayank (TAS Manager – Status update on Intangible Property), Sung-Hun Shin (FAAS Senior – Taking minutes for the meeting). From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley, and David Smith. From KPMG included David Helenbrook.	0.3	\$ 325.00	\$ 97.50
Higgins, Ann Marie	Senior Manager	16-May-18	PMO - planning and coordination	Cumulus: Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/16. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Tali Hebrew. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager – Coordinating and leading the meeting), Philipp Schuewer (TAS Senior Manager – Status update on Tangible Property), Manhar Mayank (TAS Manager – Status update on Intangible Property), Sung-Hun Shin (FAAS Senior – Taking minutes for the meeting). From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley, and David Smith. From KPMG included David Helenbrook.	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	16-May-18	PMO - planning and coordination	Cumulus: Review of refreshed workplan and timeline to update per auditor requests; Incorporating updates from valuation worksteam	1.1	\$ 530.00	\$ 583.00
Higgins, Ann Marie	Senior Manager	16-May-18	Summary of key accounts impacted by fresh start	Senior manager review of Account Scoping Analysis_v2 with considerations around debt issuance costs and deferred revenue	2.7	\$ 530.00	\$ 1,431.00
Furbino, Ere	Partner/Principal	16-May-18	PMO - planning and coordination	“Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/16. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Tali Hebrew. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager – Coordinating and leading the meeting), Philipp Schuewer (TAS Senior Manager – Status update on Tangible Property), Manhar Mayank (TAS Manager – Status update on Intangible Property), Sung-Hun Shin (FAAS Senior – Taking minutes for the meeting). From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley, and David Smith. From KPMG included David Helenbrook.”	0.3	\$ 650.00	\$ 195.00
Mayank, Manhar	Manager	16-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/16. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Tali Hebrew. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager – Coordinating and leading the meeting), Philipp Schuewer (TAS Senior Manager – Status update on Tangible Property), Manhar Mayank (TAS Manager – Status update on Intangible Property), Sung-Hun Shin (FAAS Senior – Taking minutes for the meeting). From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley, and David Smith. From KPMG included David Helenbrook.	0.3	\$ 425.00	\$ 127.50

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Mayank, Manhar	Manager	16-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	3.5	\$ 425.00	\$ 1,487.50
McCauley, Andrew Wilson	Manager	16-May-18	Real property valuation	Review and provide comments and feedback on the owned land parcel model	0.5	\$ 425.00	\$ 212.50
McCauley, Andrew Wilson	Manager	16-May-18	Real property valuation	Draft email correspondence with client	0.5	\$ 425.00	\$ 212.50
Nduati, Stacey Wangui	Staff	16-May-18	Personal property valuation	Ongoing Analyzed radio station power document.	3.2	\$ 200.00	\$ 640.00
Schuewer, Philipp	Senior Manager	16-May-18	Real property valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/16. Cumulus management attendees included Suzanne Smith (CAO), Justin Lee (VP of Financial Reporting), Margaret Taylor (Tax), Conrad Trautmann, Tali Hebrew. EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager – Coordinating and leading the meeting), Philipp Schuewer (TAS Senior Manager – Status update on Tangible Property), Manhar Mayank (TAS Manager – Status update on Intangible Property), Sung-Hun Shin (FAAS Senior – Taking minutes for the meeting). From PWC, attendees included Aaron Pockington, Alisher Uralov, Blake Beasley, and David Smith. From KPMG included David Helenbrook.”	0.3	\$ 530.00	\$ 159.00
Wenzel, Nicholas Peter	Staff	16-May-18	Real property valuation	Filling in missing information in the owned building and land model as well as reviewing the separate land model	1.3	\$ 200.00	\$ 260.00
Wenzel, Nicholas Peter	Staff	16-May-18	Real property valuation	Updating and flagging info that was still missing in the owned land and building model	3.0	\$ 200.00	\$ 600.00
Shin, Sung-Hun	Senior	17-May-18	PMO - planning and coordination	Participating in a planning call on 5/17 to discuss about the timeline of the due dates for accounting documentation and financial statements to be delivered to the Company’s external auditors (PwC). Attendees included Justin Lee (Cumulus – VP of Financial Reporting), Ann Marie Higgins (EY - Senior Manager), Ody Essien (EY - Manager), Sung-Hun Shin (EY - Senior).	0.7	\$ 325.00	\$ 227.50
Shin, Sung-Hun	Senior	17-May-18	PMO - planning and coordination	Participating in a call to discuss about the ASC 852 and ASC 805 guidance on specific matters applicable to Cumulus and review through the Account Scoping_v1 on 5/17. Attendees included Ann Marie Higgins (Senior Manager), Ody Essien (Manager), Sung-Hun Shin (Senior).	0.3	\$ 325.00	\$ 97.50
Shin, Sung-Hun	Senior	17-May-18	PMO - planning and coordination	Participating in a call with Cumulus management (Justin Lee – VP of Financial Reporting) on 5/17 to discuss and confirm about the timeline of the due dates for accounting documentation and financial statements to be delivered to the Company’s external auditors (PwC). Attendees included Justin Lee (Cumulus – VP of Financial Reporting), Ann Marie Higgins (EY - Senior Manager), Ody Essien (EY - Manager), Sung-Hun Shin (EY - Senior)	0.5	\$ 325.00	\$ 162.50
Shin, Sung-Hun	Senior	17-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v2	1.9	\$ 325.00	\$ 617.50
Shin, Sung-Hun	Senior	17-May-18	Applicable disclosures for fresh start	Researching for example 10Ks issued by bankruptcy entities	1.9	\$ 325.00	\$ 617.50
Shin, Sung-Hun	Senior	17-May-18	Applicability of fresh start accounting / date to apply	Updating the Fresh Start Accounting Applicability Memo_v1 in accordance with review comments	0.9	\$ 325.00	\$ 292.50
Shin, Sung-Hun	Senior	17-May-18	Applicable disclosures for fresh start	Reviewing the example 10Qs and 10Ks issued by bankruptcy entities to identify any specific disclosures applicable to Cumulus	0.8	\$ 325.00	\$ 260.00

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	17-May-18	Summary of key accounts impacted by fresh start	Researching for accounting guidance for the accounting treatment of deferred revenue upon emergence	0.7	\$ 325.00	\$ 227.50
Shin,Sung-Hun	Senior	17-May-18	Summary of key accounts impacted by fresh start	Researching for accounting guidance for the accounting treatment of deferred rent upon emergence	0.8	\$ 325.00	\$ 260.00
Shin,Sung-Hun	Senior	17-May-18	Summary of key accounts impacted by fresh start	Researching for accounting guidance for the accounting treatment of prepaid expense upon emergence	0.7	\$ 325.00	\$ 227.50
Essien,Odudu	Manager	17-May-18	Summary of key accounts impacted by fresh start	Participating in a call to discuss about the ASC 852 and ASC 805 guidance on specific matters applicable to Cumulus and review through the Account Scoping_v2 on 5/18. Attendees included Ann Marie Higgins (Senior Manager), Ody Essien (Manager), Sung-Hun Shin (Senior)."	0.5	\$ 425.00	\$ 212.50
Essien,Odudu	Manager	17-May-18	Summary of key accounts impacted by fresh start	"Participating in a call to discuss about the ASC 852 and ASC 805 guidance on specific matters applicable to Cumulus and review through the Account Scoping_v1 on 5/17. Attendees included Ann Marie Higgins (Senior Manager), Ody Essien (Manager), Sung-Hun Shin (Senior)."	0.3	\$ 425.00	\$ 127.50
Essien,Odudu	Manager	17-May-18	PMO - planning and coordination	"Participating in a planning call on 5/17 to discuss about the timeline of the due dates for accounting documentation and financial statements to be delivered to the Company's external auditors (PwC). Attendees included Justin Lee (Cumulus - VP of Financial Reporting), Ann Marie Higgins (EY - Senior Manager), Ody Essien (EY - Manager), Sung-Hun Shin (EY - Senior)."	0.7	\$ 425.00	\$ 297.50
Essien,Odudu	Manager	17-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - updating the detail account break out of key balance sheet accounts for evaluation of accounting treatment post emergence.	3.5	\$ 425.00	\$ 1,487.50
Essien,Odudu	Manager	17-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - Preliminary draft of the fresh start fair value memo with accounts that have been identified to have fair value impacts	3.2	\$ 425.00	\$ 1,360.00
Essien,Odudu	Manager	17-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - Preliminary draft of the fresh start fair value memo with accounts that have been identified to not have fair value impacts	3.3	\$ 425.00	\$ 1,402.50
Higgins,Ann Marie	Senior Manager	17-May-18	Applicability of fresh start accounting / date to apply	Cumulus: Senior Manager Review of Fresh Start Applicability Memo v.2	1.2	\$ 530.00	\$ 636.00
Higgins,Ann Marie	Senior Manager	17-May-18	Summary of key accounts impacted by fresh start	Cumulus: Senior Manager Review and update of balance sheet scoping file v.2	1.6	\$ 530.00	\$ 848.00
Higgins,Ann Marie	Senior Manager	17-May-18	Summary of key accounts impacted by fresh start	Cumulus: Research of ASC 852 and ASC 805 guidance on debt and debt issuance costs, deferred rent and deferred revenue	0.7	\$ 530.00	\$ 371.00
Furbino,Ere	Partner/Principal	17-May-18	Applicability of fresh start accounting / date to apply	"Reviewing the fresh-start accounting applicability memo as an Engagement-in-Charge"	0.7	\$ 650.00	\$ 455.00
Berkemeyer,Lauren Elizabeth	Senior	17-May-18	Real property valuation	2.7 - Gathering Improved Comparables for the 4 Owned Buildings Model	2.7	\$ 325.00	\$ 877.50
Berkemeyer,Lauren Elizabeth	Senior	17-May-18	Real property valuation	.6 "EY internal meeting to discuss the owned land model and the owned building model. Items discussed included missing data, comp selection, and next steps. Nick Wenzel and Lauren Berkemeyer were present."	0.6	\$ 325.00	\$ 195.00
Blank,Brian Robert	Senior	17-May-18	Personal property valuation	EY meeting on 5/17/18 to analyze replacement cost files and discuss follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.7	\$ 325.00	\$ 552.50
Blank,Brian Robert	Senior	17-May-18	Personal property valuation	Analysis of transmitter survey and replacement cost data; development of follow-up questions for client conference call	1.9	\$ 325.00	\$ 617.50
Finnegan,Kevin R.	Senior	17-May-18	Intangibles and reporting unit valuation	Intangible assets modeling and analysis - broadcast rights	2.9	\$ 325.00	\$ 942.50
Gupta,Manica	Senior	17-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets - iteration update 4 for income contracts	2.3	\$ 14.00	\$ 32.20

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Gupta,Manica	Senior	17-May-18	Intangibles and reporting unit valuation	Build and analyzed model for intangible assets - iteration update 5 for advertiser backlog	1.8	\$ 14.00	\$ 25.20
May,Stephen	Manager	17-May-18	Personal property valuation	EY meeting on 5/17/18 to analyze replacement cost files and discuss follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati	1.7	\$ 425.00	\$ 722.50
May,Stephen	Manager	17-May-18	Personal property valuation	CUMULUS - Reviewing fixed asset valuation models for towers, transmitters, antennas and studio equipment.	0.8	\$ 425.00	\$ 340.00
Mayank,Manhar	Manager	17-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.6	\$ 425.00	\$ 1,105.00
Mayank,Manhar	Manager	17-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.4	\$ 425.00	\$ 1,020.00
McCauley,Andrew Wilson	Manager	17-May-18	Real property valuation	Review and provide comments and feedback on the owned land parcel model	1.6	\$ 425.00	\$ 680.00
McCauley,Andrew Wilson	Manager	17-May-18	Real property valuation	Continued Draft email correspondence with client	0.4	\$ 425.00	\$ 170.00
McCauley,Andrew Wilson	Manager	17-May-18	Real property valuation	Draft email correspondence to set up scope review call with auditors	0.9	\$ 425.00	\$ 382.50
Nduati,Stacey Wangui	Staff	17-May-18	Personal property valuation	Reviewing documents from Cumulus (transmitter Replacement cost new, studio budget, etc)	3.4	\$ 200.00	\$ 680.00
Nduati,Stacey Wangui	Staff	17-May-18	Personal property valuation	EY meeting on 5/17/18 to analyze replacement cost files and discuss follow-ups. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.8	\$ 200.00	\$ 360.00
Nduati,Stacey Wangui	Staff	17-May-18	Personal property valuation	Building replacement cost model for towers in Excel.	2.8	\$ 200.00	\$ 560.00
Wenzel,Nicholas Peter	Staff	17-May-18	Real property valuation	EY internal meeting to discuss the owned land model and the owned building model. Items discussed included missing data, comp selection, and next steps. Nick Wenzel and Lauren Berkemeyer were present.	0.6	\$ 200.00	\$ 120.00
Wenzel,Nicholas Peter	Staff	17-May-18	Real property valuation	Market research for the owned land for the 4 market locations where they have a building as well	3.5	\$ 200.00	\$ 700.00
Wojcickij,Stefan	Executive Dire	17-May-18	Intangibles and reporting unit valuation	Review of Business impact analysis data for Federal Communications Commission analysis	0.5	\$ 590.00	\$ 295.00
Shin,Sung-Hun	Senior	18-May-18	Summary of key accounts impacted by fresh start	Discussion with subject matter expert on accounting treatment for account scoping analysis. People in attendance include: Ody Essien (Manager), Sung-Hun Shin (Senior), and Chris Zuidema (Partner).	0.4	\$ 325.00	\$ 130.00
Shin,Sung-Hun	Senior	18-May-18	Summary of key accounts impacted by fresh start	Participating in a call to discuss about the ASC 852 and ASC 805 guidance on specific matters applicable to Cumulus and review through the Account Scoping_v1 on 5/18. Attendees included Ann Marie Higgins (Senior Manager), Ody Essien (Manager), Sung-Hun Shin (FAAS Senior).	0.9	\$ 325.00	\$ 292.50
Essien,Odudu	Manager	18-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - updating the detail account break out of key balance sheet accounts for evaluation of accounting treatment post emergence.	2.6	\$ 425.00	\$ 1,105.00

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Essien, Odudu	Manager	18-May-18	Summary of key accounts impacted by fresh start	Summary of key accounts impacted by fresh start - updating research questions and responses from subject matter expert on detail account break out of key balance sheet accounts for evaluation of accounting treatment post emergence.	2.6	\$ 425.00	\$ 1,105.00
Essien, Odudu	Manager	18-May-18	Summary of key accounts impacted by fresh start	Participating in a call to discuss about the ASC 852 and ASC 805 guidance on specific matters applicable to Cumulus and review through the Account Scoping_v2 on 5/18. Attendees included Ann Marie Higgins (Senior Manager), Ody Essien (Manager), Sung-Hun Shin (Senior)."	0.9	\$ 425.00	\$ 382.50
Essien, Odudu	Manager	18-May-18	Summary of key accounts impacted by fresh start	Discussion with subject matter expert on accounting treatment for account scoping analysis. People in attendance include: Ody Essien (EY), Sung-Hun Shin (EY), and Chris Zuidema (EY)."	0.4	\$ 425.00	\$ 170.00
Shin, Sung-Hun	Senior	18-May-18	Summary of key accounts impacted by fresh start	Updating the Account Scoping Analysis_v2	3.3	\$ 325.00	\$ 1,072.50
Shin, Sung-Hun	Senior	18-May-18	Applicable disclosures for fresh start	Reviewing the example 10Qs and 10Ks issued by bankruptcy entities to identify any specific disclosures applicable to Cumulus	0.9	\$ 325.00	\$ 292.50
Shin, Sung-Hun	Senior	18-May-18	Applicable disclosures for fresh start	Preparing the four-column bridge template for fresh-start accounting disclosure in the financial statements	3.5	\$ 325.00	\$ 1,137.50
Higgins, Ann Marie	Senior Manager	18-May-18	Summary of key accounts impacted by fresh start	Cumulus: Research of ASC 852 and ASC 805 guidance on debt and debt issuance costs, deferred rent and deferred revenue	1.4	\$ 530.00	\$ 742.00
Higgins, Ann Marie	Senior Manager	18-May-18	Applicable disclosures for fresh start	Analysis of four column bridge file and the lay out of fresh start disclosures	2.2	\$ 530.00	\$ 1,166.00
Zuidema, Christopher J	Partner/Principal	18-May-18	Summary of key accounts impacted by fresh start	Discussion with subject matter expert on accounting treatment for account scoping analysis. People in attendance include: Ody Essien (EY), Sung-Hun Shin (EY), and Chris Zuidema (EY).	0.4	\$ 650.00	\$ 260.00
Berkemeyer, Lauren Elizabeth	Senior	18-May-18	Real property valuation	Revisions to Owned Land model based on review comments	2.8	\$ 325.00	\$ 910.00
Blank, Brian Robert	Senior	18-May-18	Personal property valuation	EY conference call with Michael Gay from Cumulus on 5/18/18 to further vet through replacement cost models and discuss next steps. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.0	\$ 325.00	\$ 650.00
Blank, Brian Robert	Senior	18-May-18	Personal property valuation	Transmission equipment Replacement cost new template; Antenna Replacement cost new template development	1.8	\$ 325.00	\$ 585.00
Finnegan, Kevin R.	Senior	18-May-18	Intangibles and reporting unit valuation	Intangible assets modeling and analysis - income contracts	2.7	\$ 325.00	\$ 877.50
Finnegan, Kevin R.	Senior	18-May-18	Intangibles and reporting unit valuation	Intangible assets modeling and analysis - above/below market contracts	3.3	\$ 325.00	\$ 1,072.50
Malhan, Hitasha	Staff	18-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets	3.4	\$ 11.00	\$ 37.40
Malhan, Hitasha	Staff	18-May-18	Intangibles and reporting unit valuation	Built and analyzed model for intangible assets	3.6	\$ 11.00	\$ 39.60
May, Stephen	Manager	18-May-18	Personal property valuation	EY conference call with Michael Gay from Cumulus on 5/18/18 to further vet through replacement cost models and discuss next steps. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.0	\$ 425.00	\$ 850.00
May, Stephen	Manager	18-May-18	Personal property valuation	CUMULUS - Continued Reviewing fixed asset valuation models for towers, transmitters, antennas and studio equipment.	1.7	\$ 425.00	\$ 722.50
Mayank, Manhar	Manager	18-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	3.6	\$ 425.00	\$ 1,530.00

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Mayank, Manhar	Manager	18-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.5	\$ 425.00	\$ 1,062.50
McCauley, Andrew Wilson	Manager	18-May-18	Real property valuation	Review and provide comments and feedback on the owned land parcel model	0.4	\$ 425.00	\$ 170.00
Nduati, Stacey Wangui	Staff	18-May-18	Personal property valuation	Continued Building replacement cost model for towers in Excel.	2.0	\$ 200.00	\$ 400.00
Nduati, Stacey Wangui	Staff	18-May-18	Personal property valuation	EY conference call with Michael Gay from Cumulus on 5/18/18 to further vet through replacement cost models and discuss next steps. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.0	\$ 200.00	\$ 200.00
Wenzel, Nicholas Peter	Staff	18-May-18	Real property valuation	Updating the owned land comps and making adjustments for the land in the owned buildings model	2.7	\$ 200.00	\$ 540.00
Wojcickij, Stefan	Executive Dire	18-May-18	Intangibles and reporting unit valuation	Review of Business impact analysis data for Federal Communications Commission analysis	1.5	\$ 590.00	\$ 885.00
Nduati, Stacey Wangui	Staff	20-May-18	Personal property valuation	Built calculations for tower replacement costs.	1.8	\$ 200.00	\$ 360.00
Higgins, Ann Marie	Senior Manage	21-May-18	PMO - planning and coordination	Subsequent review of updates to timeline based on PWC suggestions (v.3) and discussing changes with Ody Essien (EY) and Sung Shin (EY)	0.8	\$ 530.00	\$ 424.00
Higgins, Ann Marie	Senior Manage	21-May-18	PMO - planning and coordination	Discussion with Ody Essien around format of dashboard to provide management with overview of project and open items	0.6	\$ 530.00	\$ 318.00
Essien, Odudu	Manager	21-May-18	Analysis of key accounting and reporting aspects of the Plan of	Plan of reorganization memo: Updating each claims treatments per the POR and the corresponding accounting impact	2.3	\$ 425.00	\$ 977.50
Essien, Odudu	Manager	21-May-18	PMO - planning and coordination	PMO planning - preparing work stream dash board, updating budget file and time tracker file. review data request list	3.4	\$ 425.00	\$ 1,445.00
Essien, Odudu	Manager	21-May-18	Summary of key accounts impacted by fresh start	Updates made to the balance sheet scoping approach file and the updated time line file .	1.1	\$ 425.00	\$ 467.50
Shin, Sung-Hun	Senior	21-May-18	PMO - planning and coordination	Subsequent review of updates to timeline based on PWC suggestions (v.3) and discussing changes with Ody Essien (EY) and Sung Shin (EY)	0.8	\$ 325.00	\$ 260.00
Shin, Sung-Hun	Senior	21-May-18	PMO - planning and coordination	Preparation of the agenda and updating the data request list for the weekly status call on 5/22 with management	0.9	\$ 325.00	\$ 292.50
Shin, Sung-Hun	Senior	21-May-18	Analysis of key accounting and reporting aspects of the Plan of	Research on the accounting adjustments caused by the Plan to identify the potential Reorganization adjustments for Cumulus compared to other bankruptcy companies	2.1	\$ 325.00	\$ 682.50
Shin, Sung-Hun	Senior	21-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reading the Plan of Reorganization to identify the Reorganization Adjustments	2.9	\$ 325.00	\$ 942.50
Berkemeyer, Lauren Elizabeth	Senior	21-May-18	Real property valuation	.9"EY internal meeting to discuss and update the owned land and building model. Items discussed and researched included the parcel sizes and zoning, adjustments to the comps, and the relationship between the concluded values. Nick Wenzel and Lauren Berkemeyer were present."	0.9	\$ 325.00	\$ 292.50
Berkemeyer, Lauren Elizabeth	Senior	21-May-18	Real property valuation	2.0 - Cumulus - Owned model land review, owned land data collection per additional information received from Client.	2.3	\$ 325.00	\$ 747.50
Finnegan, Kevin R.	Senior	21-May-18	Intangibles and reporting unit valuation	Call with Mike Mallone and James Keating from WestWood One on the affiliate relationships, Broadcast rights and Producer relationships	2.7	\$ 325.00	\$ 877.50

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Finnegan, Kevin R.	Senior	21-May-18	Intangibles and reporting unit valuation	due diligence discussion prep and analysis - going through prior reports to prepare for call	3.2	\$ 325.00	\$ 1,040.00
Gangasani, Ramki	Senior	21-May-18	Real property valuation	Built and analyzed model for intangible assets	1.1	\$ 14.00	\$ 15.40
Gangasani, Ramki	Senior	21-May-18	Real property valuation	Built and analyzed model for intangible assets	3.4	\$ 14.00	\$ 47.60
Gangasani, Ramki	Senior	21-May-18	Real property valuation	Built and analyzed model for intangible assets	3.5	\$ 14.00	\$ 49.00
Janardhanan, Sneha	Senior	21-May-18	Intangibles and reporting unit valuation	Building valuation model; going through ratings model and extracting relevant information for the valuation model; working on the business enterprise valuations for the individual reporting units;	2.6	\$ 325.00	\$ 845.00
Mayank, Manhar	Manager	21-May-18	Intangibles and reporting unit valuation	Call with Mike Mallone and James Keating from WestWood One on the affiliate relationships, Broadcast rights and Producer relationships	1.6	\$ 425.00	\$ 680.00
Mayank, Manhar	Manager	21-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	1.1	\$ 425.00	\$ 467.50
McCauley, Andrew Wilson	Manager	21-May-18	Real property valuation	Conference call to discuss EY real property valuation scope with the PwC real property auditor's specialists. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley. PwC team members on the call included Jamie Rich, Jackie Kinneary, and David Smith.	0.4	\$ 425.00	\$ 170.00
McCauley, Andrew Wilson	Manager	21-May-18	Real property valuation	Draft email correspondence regarding open items	0.6	\$ 425.00	\$ 255.00
McCauley, Andrew Wilson	Manager	21-May-18	Real property valuation	EY internal conference call to discuss the status of several key project items including confirmation on scoping from the auditors, site visits, and the schedule for reviews prior to target delivery date. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley.	0.5	\$ 425.00	\$ 212.50
Nduati, Stacey Wangui	Staff	21-May-18	Personal property valuation	Continued to Build calculations for tower replacement costs.	2.3	\$ 200.00	\$ 460.00
Putnam, Joshua Eric	Partner/Principal	21-May-18	Intangibles and reporting unit valuation	Went with Manhar Mayank to the Westwood One offices to discuss assumptions for the network affiliate / programming asset	1.5	\$ 650.00	\$ 975.00
Schuewer, Philipp	Senior Manager	21-May-18	Real property valuation	EY internal conference call to discuss the status of several key project items including confirmation on scoping from the auditors, site visits, and the schedule for reviews prior to target delivery date. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley.	0.3	\$ 530.00	\$ 159.00
Schuewer, Philipp	Senior Manager	21-May-18	Real property valuation	Conference call to discuss EY real property valuation scope with the PwC real property auditor's specialists. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley. PwC team members on the call included Jamie Rich, Jackie Kinneary, and David Smith.	0.4	\$ 530.00	\$ 212.00
Wenzel, Nicholas Peter	Staff	21-May-18	Real property valuation	EY internal meeting to discuss and update the owned land and building model. Items discussed and researched included the parcel sizes and zoning, adjustments to the comps, and the relationship between the concluded values. Nick Wenzel and Lauren Berkemeyer were present.	0.9	\$ 200.00	\$ 180.00
Wenzel, Nicholas Peter	Staff	21-May-18	Real property valuation	Updating the owned land and building model with updated comps as well as taking notes for/preparing for the upcoming site visit by noting things of value, things that need to be discussed, and things to be confirmed.	3.8	\$ 200.00	\$ 760.00
Higgins, Ann Marie	Senior Manager	22-May-18	Applicability of fresh start accounting / date to apply	Discussion with Suzanne Smith (Cumulus) on need for extension based on Plan denoting 180 days to get approval. Suzanne confirmed Company received extension to June 6, 2018	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	22-May-18	Analysis of key accounting and reporting aspects of the Plan of	Analyzing and putting into summary the potential tax impacts around the tax restructuring considerations based on information provided by KPMG on call on 5/22	0.4	\$ 530.00	\$ 212.00

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Higgins, Ann Marie	Senior Manager	22-May-18	PMO - planning and coordination	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior)."	0.7	\$ 530.00	\$ 371.00
Higgins, Ann Marie	Senior Manager	22-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Participating in KPMG-PwC call around Cumulus restructuring considerations on 5/22	0.4	\$ 530.00	\$ 212.00
Higgins, Ann Marie	Senior Manager	22-May-18	Summary of key accounts impacted by fresh start	Discussion with Lea Biller (EY) and Ody Essien (EY) around the treatment of prepaid rent under ASC 805 regarding the reclassification as an intangible asset	0.5	\$ 530.00	\$ 265.00
Higgins, Ann Marie	Senior Manager	22-May-18	Applicability of fresh start accounting / date to apply	Discussions with Paul Kurgan (EY) and Ere Furbino (EY) around the impact of changes on the Company's expected equity upon emergence. Considerations specific to Beach Point Capital and Franklin Advisors	0.4	\$ 530.00	\$ 212.00
Higgins, Ann Marie	Senior Manager	22-May-18	Applicable disclosures for fresh start	Analysis of the Company's need for balance sheet to be broken down by reporting units instead of only just on a consolidated basis. Reading 10-K and 10-Q to see what previously disclosed on reporting units; Confirming Company's anticipated reporting units and segments with Manhar Mayank (EY) based on discussions the valuation team had with management	0.6	\$ 530.00	\$ 318.00
Shin, Sung-Hun	Senior	22-May-18	PMO - planning and coordination	PMO - Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior).	0.7	\$ 325.00	\$ 227.50
Shin, Sung-Hun	Senior	22-May-18	Analysis of key accounting and reporting aspects of the Plan of	Researching other bankruptcy financial statement examples and review if there are any specific disclosure of reorganization adjustments applicable to Cumulus	0.9	\$ 325.00	\$ 292.50
Essien, Odudu	Manager	22-May-18	Analysis of key accounting and reporting aspects of the Plan of	Plan of reorganization memo: Updating each claims treatments per the POR and the corresponding accounting impact	2.1	\$ 425.00	\$ 892.50
Essien, Odudu	Manager	22-May-18	PMO - planning and coordination	PMO planning - gathering updates from the different work streams and preparing agenda for weekly meeting	1.5	\$ 425.00	\$ 637.50
Essien, Odudu	Manager	22-May-18	PMO - planning and coordination	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior)."	0.5	\$ 425.00	\$ 212.50
Essien, Odudu	Manager	22-May-18	PMO - planning and coordination	PMO planning - preparing work stream dash board, updating budget file and time tracker file. review data request list	1.2	\$ 425.00	\$ 510.00
Shin, Sung-Hun	Senior	22-May-18	Applicability of fresh start accounting / date to apply	Performing analysis around independence considerations based on updated equity allocation as of May 2018 along with confirmed Board members file provided by Justin Lee	3.5	\$ 325.00	\$ 1,137.50
Shin, Sung-Hun	Senior	22-May-18	Analysis of key accounting and reporting aspects of the Plan of	Preparing the four-column bridge template for fresh-start accounting disclosure in the financial statements	2.9	\$ 325.00	\$ 942.50

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Berkemeyer, Lauren Elizabeth	Senior	22-May-18	Real property valuation	1.8 - EY site visit to the two owned properties in Nashville as well as surveying the surrounding area. Nick Wenzel and Lauren Berkemeyer were present.	1.8	\$ 325.00	\$ 585.00
Berkemeyer, Lauren Elizabeth	Senior	22-May-18	Real property valuation	.3 - EY inspection of the owned land parcel in Brentwood, TN, just south of Nashville. Nick Wenzel and Lauren Berkemeyer were present.	0.3	\$ 325.00	\$ 97.50
Borges, Mariano Salvatore	Executive Dire	22-May-18	Real property valuation	Conference call to discuss EY real property valuation scope with the PwC real property auditor's specialists. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley. PwC team members on the call included Jamie Rich, Jackie Kinneary, and David Smith.	0.4	\$ 590.00	\$ 236.00
Finnegan, Kevin R.	Senior	22-May-18	Intangibles and reporting unit valuation	Analysis - Applied income approach	0.4	\$ 325.00	\$ 130.00
Finnegan, Kevin R.	Senior	22-May-18	Intangibles and reporting unit valuation	Analysis - Applied market approach	0.8	\$ 325.00	\$ 260.00
Horwath, Amy	Manager	22-May-18	Real property valuation	EY internal conference call to discuss site visit for Culver City property. EY team members on the call included Amy Horwath and Wilson McCauley.	0.3	\$ 425.00	\$ 127.50
Janardhanan, Sneha	Senior	22-May-18	Intangibles and reporting unit valuation	Continued Building valuation model; going through ratings model and extracting relevant information for the valuation model; working on the business enterprise valuations for the individual reporting units;	1.1	\$ 325.00	\$ 357.50
May, Stephen	Manager	22-May-18	Personal property valuation	EY conference call with David Smith, Leslie Pardavila, Nicolas Pulvino, and Andrew Muscarella from PwC on 5/22/18 to discuss personal property scope. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	1.0	\$ 425.00	\$ 425.00
May, Stephen	Manager	22-May-18	Personal property valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager - Real Property), Stephen May (TAS Manager - Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager - Real Property), Sung-Hun Shin (FAAS Senior)	0.7	\$ 425.00	\$ 297.50
May, Stephen	Manager	22-May-18	Personal property valuation	Analyzing Cumulus engineering responses to fixed asset follow up questions	2.8	\$ 425.00	\$ 1,190.00
Mayank, Manhar	Manager	22-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager - Real Property), Stephen May (TAS Manager - Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager - Real Property), Sung-Hun Shin (FAAS Senior)	0.7	\$ 425.00	\$ 297.50
Mayank, Manhar	Manager	22-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.9	\$ 425.00	\$ 1,232.50
McCauley, Andrew Wilson	Manager	22-May-18	Real property valuation	EY internal conference call to discuss site visit for Culver City property. EY team members on the call included Amy Horwath and Wilson McCauley.	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	22-May-18	Real property valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager - Real Property), Stephen May (TAS Manager - Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager - Real Property), Sung-Hun Shin (FAAS Senior).	0.7	\$ 425.00	\$ 297.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	22-May-18	Real property valuation	Review and analyze Bethesda sales documents	1.2	\$ 425.00	\$ 510.00
McCauley, Andrew Wilson	Manager	22-May-18	Real property valuation	Continue Draft email correspondence regarding open items	1.4	\$ 425.00	\$ 595.00
Nduati, Stacey Wangui	Staff	22-May-18	Personal property valuation	Resumed to Build calculations for tower replacement costs.	1.4	\$ 200.00	\$ 280.00
Nduati, Stacey Wangui	Staff	22-May-18	Personal property valuation	Prepared agenda for site visit to Birmingham.	1.3	\$ 200.00	\$ 260.00
Nduati, Stacey Wangui	Staff	22-May-18	Personal property valuation	Built calculations for Antenna Replacement cost new file.	2.6	\$ 200.00	\$ 520.00
Nduati, Stacey Wangui	Staff	22-May-18	Personal property valuation	“EY conference call with David Smith, Leslie Pardavila, Nicolas Pulvino, and Andrew Muscarella from PwC on 5/22/18 to discuss personal property scope. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.”	1.0	\$ 200.00	\$ 200.00
Putnam, Joshua Eric	Partner/Principal	22-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager - Real Property), Stephen May (TAS Manager - Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager - Real Property), Sung-Hun Shin (FAAS Senior).	0.7	\$ 650.00	\$ 455.00
Schuewer, Philipp	Senior Manager	22-May-18	Real property valuation	“Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Josh Putnam (TAS Partner), Ere Furbino (FAAS Partner), Ann Marie Higgins (FAAS Senior Manager), Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior).”	0.7	\$ 530.00	\$ 371.00
Wenzel, Nicholas Peter	Staff	22-May-18	Real property valuation	EY site visit to the two owned properties in Nashville as well as surveying the surrounding area. Nick Wenzel and Lauren Berkemeyer were present.	1.8	\$ 200.00	\$ 360.00
Wenzel, Nicholas Peter	Staff	22-May-18	Real property valuation	EY inspection of the owned land parcel in Brentwood, TN, just south of Nashville. Nick Wenzel and Lauren Berkemeyer were present.	0.3	\$ 200.00	\$ 60.00
Wojcickij, Stefan	Executive Director	22-May-18	Intangibles and reporting unit valuation	Review additional client data.	0.5	\$ 590.00	\$ 295.00
Higgins, Ann Marie	Senior Manager	23-May-18	Applicability of fresh start accounting / date to apply	Senior Manager Review of fresh start applicability memo updated per Justin's comments (v.2)	0.4	\$ 530.00	\$ 212.00
Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting treatments on prepaid rent. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (EY Partner), Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior).	0.5	\$ 530.00	\$ 265.00

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Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting applicability. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior).	0.6	\$ 530.00	\$ 318.00
Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management and its auditors on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting applicability along with timing. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior). PWC attendees included: Ali Uralov, Aaron Pocklington, Brandon Geddis, and Blake Beasley	1.0	\$ 530.00	\$ 530.00
Higgins, Ann Marie	Senior Manager	23-May-18	Applicability of fresh start accounting / date to apply	Review of comments on the fresh start applicability memo provided by Justin Lee	0.2	\$ 530.00	\$ 106.00
Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Discussions with Leslie Wells (Cumulus) around request for detail on prepaid rent specific to each of the leases. Discussions included clarification around the accounting treatment and potential for double counting in reporting	0.6	\$ 530.00	\$ 318.00
Higgins, Ann Marie	Senior Manager	23-May-18	Analysis of key accounting and reporting aspects of the Plan of	Review of the expected legal entity structure post emergence provided by Leslie Wellis (Cumulus) and confirmation from Justin Lee around the expected legal entity to contract with upon emergence.	1.3	\$ 530.00	\$ 689.00
Higgins, Ann Marie	Senior Manager	23-May-18	Applicability of fresh start accounting / date to apply	Refreshing analysis around independence considerations based on updated equity allocation along with confirmed Board members file provided by Justin Lee	2.6	\$ 530.00	\$ 1,378.00
Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Review of recap email detailing all preliminary conclusions agreed by the auditors during the 5/23 call around balance sheet scoping	0.3	\$ 530.00	\$ 159.00
Higgins, Ann Marie	Senior Manager	23-May-18	Summary of key accounts impacted by fresh start	Discussion with Manhar Mayank (EY) around how notes receivables are typically valued under ASC 805 and the approach that is used. Along with what considerations Cumulus will need to consider. Discussion with Justin Lee (Cumulus) following up on note receivable and how considerations include collectability and yield	0.4	\$ 530.00	\$ 212.00
Shin, Sung-Hun	Senior	23-May-18	Analysis of key accounting and reporting aspects of the Plan of	Drafting Plan of Reorganization Summary and Accounting Considerations memo_v1	3.9	\$ 325.00	\$ 1,267.50
Shin, Sung-Hun	Senior	23-May-18	Summary of key accounts impacted by fresh start	Summary of Key Accounts - Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting treatments on prepaid rent. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (EY Partner), Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior).	0.5	\$ 325.00	\$ 162.50
Shin, Sung-Hun	Senior	23-May-18	Summary of key accounts impacted by fresh start	Summary of Key Accounts - Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting applicability. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior).	0.6	\$ 325.00	\$ 195.00
Shin, Sung-Hun	Senior	23-May-18	Summary of key accounts impacted by fresh start	Researching for accounting guidance for the accounting treatment of prepaid rent upon emergence under ASC852 and ASC805	0.9	\$ 325.00	\$ 292.50

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Shin,Sung-Hun	Senior	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management and its auditors on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting applicability along with timing. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior). PWC attendees included: Ali Uralov, Aaron Pocklington, Brandon Geddis, and Blake Beasley	1.0	\$ 325.00	\$ 325.00
Shin,Sung-Hun	Senior	23-May-18	Summary of key accounts impacted by fresh start	Reviewing the prepaid rent account reconciliation to identify any prepaid rent which requires fresh-start adjustments	1.1	\$ 325.00	\$ 357.50
Essien,Odudu	Manager	23-May-18	Analysis of key accounting and reporting aspects of the Plan of	Bridge File: Updating the adjustments in the bridge file	1.3	\$ 425.00	\$ 552.50
Essien,Odudu	Manager	23-May-18	Analysis of key accounting and reporting aspects of the Plan of	Plan of reorganization memo: Updating each claims treatments per the POR and the corresponding accounting impact	3.4	\$ 425.00	\$ 1,445.00
Essien,Odudu	Manager	23-May-18	Summary of key accounts impacted by fresh start	valuation research on notes receivables and the appropriate accounting treatment	0.3	\$ 425.00	\$ 127.50
Essien,Odudu	Manager	23-May-18	Summary of key accounts impacted by fresh start	research on interest expens and income accounting treatment post emergence	0.3	\$ 425.00	\$ 127.50
Essien,Odudu	Manager	23-May-18	Applicability of fresh start accounting / date to apply	Addressing managements comments on the fresh start applicability memo	0.3	\$ 425.00	\$ 127.50
Essien,Odudu	Manager	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting treatments on prepaid rent. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ere Furbino (EY Partner), Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior)."	0.5	\$ 425.00	\$ 212.50
Essien,Odudu	Manager	23-May-18	Summary of key accounts impacted by fresh start	Participating in Cumulus call with management on 5/23 to discuss about the account scoping analysis based on 3/31 trial balance information and fresh-start accounting applicability. Cumulus management attendee included Justin Lee (VP of Financial Reporting). EY attendees included Ann Marie Higgins (EY Senior Manager), Ody Essien (EY Manager) Sung-Hun Shin (EY Senior)."	0.6	\$ 425.00	\$ 255.00
Berkemeyer,Lauren Elizabeth	Senior	23-May-18	Real property valuation	1.2 EY site visit to the 244 Goodwin Crest as well as surveying the surrounding area. Nick Wenzel and Lauren Berkemeyer were present.	1.2	\$ 325.00	\$ 390.00
Berkemeyer,Lauren Elizabeth	Senior	23-May-18	Real property valuation	.8 EY inspection of the owned land parcels in Birmingham, Alabama. Nick Wenzel and Lauren Berkemeyer were present.	0.8	\$ 325.00	\$ 260.00
Berkemeyer,Lauren Elizabeth	Senior	23-May-18	Real property valuation	0.3 - Cumulus Conference call to discuss the sale process for GreenTransaction Real Estate property in Bethesda, MD. EY team members on the call included Philipp Schuewer, Wilson McCauley, and Lauren Berkemeyer. Cumulus team members included Justin Lee and Brian Hicks.	0.3	\$ 325.00	\$ 97.50
Blank,Brian Robert	Senior	23-May-18	Personal property valuation	Post site visit modeling	2.0	\$ 325.00	\$ 650.00
Blank,Brian Robert	Senior	23-May-18	Personal property valuation	Studio/Admin fit out analysis modeling	1.2	\$ 325.00	\$ 390.00

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Blank,Brian Robert	Senior	23-May-18	Personal property valuation	STL/ Microwave analysis	0.8	\$ 325.00	\$ 260.00
Blank,Brian Robert	Senior	23-May-18	Personal property valuation	Site visit to discuss and analyze Birmingham studios/office spaces. EY members: Brian Blank, Stacey Nduati. Cumulus members: Frank Giardini.	2.5	\$ 325.00	\$ 812.50
Blank,Brian Robert	Senior	23-May-18	Personal property valuation	Site visit to discuss and analyze Birmingham towers. EY members: Brian Blank, Stacey Nduati. Cumulus members: Frank Giardini.	2.5	\$ 325.00	\$ 812.50
Borges,Mariano Salvatore	Executive Dire	23-May-18	Real property valuation	Internal EY conference call to discuss Culver City site visit and lease Transaction Real Estateatment as well as issues surrounding the pending sale of the Bethesda, MD land parcel. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley.	0.5	\$ 590.00	\$ 295.00
Finnegan,Kevin R.	Senior	23-May-18	Intangibles and reporting unit valuation	Analysis - Developed recommendations of value for the business enterprise	1.8	\$ 325.00	\$ 585.00
Finnegan,Kevin R.	Senior	23-May-18	Intangibles and reporting unit valuation	Continued analysis - Developed recommendations of value for the business enterprise	3.2	\$ 325.00	\$ 1,040.00
Horwath,Amy	Manager	23-May-18	Real property valuation	Site tour of Lindblade STransaction Real Estateet, Culver City location of Cumulus Media with Anthony Vitirello, Director of Engineering. Walked the property, took photos, asked questions, took notes on building and site improvements.	0.5	\$ 425.00	\$ 212.50
Horwath,Amy	Manager	23-May-18	Real property valuation	Roundtrip travel time from Home to Cumulus Media Lindblade St, Culver City location. Total RT travel time 36 minutes, billed at half rate.	0.3	\$ 425.00	\$ 127.50
Horwath,Amy	Manager	23-May-18	Real property valuation	EY internal conference call to discuss site visit to the Culver City, CA property. EY team members on the call included Amy Horwath and Wilson McCauley.	0.5	\$ 425.00	\$ 212.50
Horwath,Amy	Manager	23-May-18	Real property valuation	Collate photographs, type up notes, and send information on site visit to Lindblade St. Culver City location to the EY Atlanta team.	1.0	\$ 425.00	\$ 425.00
Kurgan,Paul	Partner/Princip	23-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/22. Cumulus management attendee included Suzanne Smith (CAO). EY attendees included Ere Furbino, Ann Marie Higgins, Ody Essien, Paul Kurgan, Philipp Schuewer, Stephen May, Manhar Mayank, Wilson McCauley, Sung-Hun Shin, Josh Putnam.	0.7	\$ 650.00	\$ 455.00
May,Stephen	Manager	23-May-18	Personal property valuation	Building fixed asset valuation approach matrix for auditor and internal review purposes	1.9	\$ 425.00	\$ 807.50
Mayank,Manhar	Manager	23-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	0.5	\$ 425.00	\$ 212.50
McCauley,Andrew Wilson	Manager	23-May-18	Real property valuation	EY internal conference call to discuss site visit to the Culver City, CA property. EY team members on the call included Amy Horwath and Wilson McCauley.	0.5	\$ 425.00	\$ 212.50
McCauley,Andrew Wilson	Manager	23-May-18	Real property valuation	Conference call to discuss the sale process for GreenTransaction Real Estatee property in Bethesda, MD. EY team members on the call included Philipp Schuewer, Wilson McCauley, and Lauren Berkemeyer. Cumulus team members included Justin Lee and Brian Hicks.	0.3	\$ 425.00	\$ 127.50
McCauley,Andrew Wilson	Manager	23-May-18	Real property valuation	Internal EY conference call to discuss Culver City site visit and lease Transaction Real Estateatment as well as issues surrounding the pending sale of the Bethesda, MD land parcel. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley.	0.5	\$ 425.00	\$ 212.50
McCauley,Andrew Wilson	Manager	23-May-18	Real property valuation	Draft email correspondence regarding Bethesda property	1.6	\$ 425.00	\$ 680.00
McCauley,Andrew Wilson	Manager	23-May-18	Real property valuation	Resumed Draft email correspondence regarding open items	1.1	\$ 425.00	\$ 467.50

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Nduati,Stacey Wangui	Staff	23-May-18	Personal property valuation	Site visit to discuss and analyze Birmingham studios/office spaces. EY members: Brian Blank, Stacey Nduati. Cumulus members: Frank Giardini.	2.5	\$ 200.00	\$ 500.00
Nduati,Stacey Wangui	Staff	23-May-18	Personal property valuation	Site visit to discuss and analyze Birmingham towers. EY members: Brian Blank, Stacey Nduati. Cumulus members: Frank Giardini.	2.5	\$ 200.00	\$ 500.00
Nduati,Stacey Wangui	Staff	23-May-18	Personal property valuation	Finished Building calculations for tower replacement costs.	2.0	\$ 200.00	\$ 400.00
Schuewer,Philipp	Senior Manager	23-May-18	Real property valuation	Conference call to discuss the sale process for GreenTransaction Real Estate property in Bethesda, MD. EY team members on the call included Philipp Schuewer, Wilson McCauley, and Lauren Berkemeyer. Cumulus team members included Justin Lee and Brian Hicks.	0.3	\$ 530.00	\$ 159.00
Schuewer,Philipp	Senior Manager	23-May-18	Real property valuation	Internal EY conference call to discuss Culver City site visit and lease Transaction Real Estate treatment as well as issues surrounding the pending sale of the Bethesda, MD land parcel. EY team members on the call included Mariano Borges, Philipp Schuewer, and Wilson McCauley.	0.2	\$ 530.00	\$ 106.00
Wenzel,Nicholas Peter	Staff	23-May-18	Real property valuation	EY site visit to the 244 Goodwin Crest as well as surveying the surrounding area. Nick Wenzel and Lauren Berkemeyer were present.	1.2	\$ 200.00	\$ 240.00
Wenzel,Nicholas Peter	Staff	23-May-18	Real property valuation	EY inspection of the owned land parcels in Birmingham, Alabama. Nick Wenzel and Lauren Berkemeyer were present.	0.8	\$ 200.00	\$ 160.00
Higgins,Ann Marie	Senior Manager	24-May-18	Summary of key accounts impacted by fresh start	Discussions with Ere Furbino (EY); Philipp Schuewer (EY) Wilson McCauley (EY); and Josh E Putnam (EY) around the impact of double counting of the ROU asset as an intangible in the valuation of leases (if favorable) when considering the reclassification of prepaid rent.	0.5	\$ 530.00	\$ 265.00
Higgins,Ann Marie	Senior Manager	24-May-18	Summary of key accounts impacted by fresh start	Discussions with Stephen May (EY) and Manhar Mayank (EY) around PwC ask that we connect with them on scoping approach for PPE and intangibles including providing written summaries.	0.3	\$ 530.00	\$ 159.00
Higgins,Ann Marie	Senior Manager	24-May-18	Applicability of fresh start accounting / date to apply	Review of analysis around expected equity allocation as of the emergence date. Discussions with Sung Shin (EY) around understanding the file and the difference in calculation between the voting rights and economic percentages and how these reconciled back to the amounts approved by the court.	1.6	\$ 530.00	\$ 848.00
Higgins,Ann Marie	Senior Manager	24-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Review of the expected legal entity structure post emergence provided by Leslie Wellis (Cumulus) and confirmation from Justin Lee around the expected legal entity to contract with upon emergence.	0.1	\$ 530.00	\$ 53.00
Higgins,Ann Marie	Senior Manager	24-May-18	PMO - planning and coordination	Email response to David Smith (PwC) to coordinate intangible asset scoping kick off meeting with management and EY	0.1	\$ 530.00	\$ 53.00
Shin,Sung-Hun	Senior	24-May-18	Analysis of key accounting and reporting aspects of the Plan of	Drafting Plan of Reorganization Summary and Accounting Considerations memo_v2	3.9	\$ 325.00	\$ 1,267.50
Essien,Odudu	Manager	24-May-18	Analysis of key accounting and reporting aspects of the Plan of	Bridge File: Updating the adjustments in the bridge file	3.3	\$ 425.00	\$ 1,402.50
Essien,Odudu	Manager	24-May-18	Analysis of key accounting and reporting aspects of the Plan of	Plan of reorganization memo: Updating each claims treatments per the POR and the corresponding accounting impact	3.9	\$ 425.00	\$ 1,657.50
Essien,Odudu	Manager	24-May-18	PMO - planning and coordination	PMO planning - gathering updates from the different work streams and preparing agenda for weekly meeting	1.3	\$ 425.00	\$ 552.50
Shin,Sung-Hun	Senior	24-May-18	Applicability of fresh start accounting / date to apply	Review of analysis around expected equity allocation as of the emergence date. Discussions with Sung Shin (EY) around understanding the file and the difference in calculation between the voting rights and economic percentages and how these reconciled back to the amounts approved by the court.	1.6	\$ 325.00	\$ 520.00
Blank,Brian Robert	Senior	24-May-18	Personal property valuation	Antenna Replacement cost new analysis	2.0	\$ 325.00	\$ 650.00

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Blank,Brian Robert	Senior	24-May-18	Personal property valuation	Transmitter Replacement cost new model	2.4	\$ 325.00	\$ 780.00
Blank,Brian Robert	Senior	24-May-18	Personal property valuation	Consolidation of client provided files, onsite engineering information, review and follow up questions	2.4	\$ 325.00	\$ 780.00
Finnegan,Kevin R.	Senior	24-May-18	Intangibles and reporting unit valuation	Analysis and modeling for tradenames	2.3	\$ 325.00	\$ 747.50
Finnegan,Kevin R.	Senior	24-May-18	Intangibles and reporting unit valuation	Analysis and modeling for trademarks	2.6	\$ 325.00	\$ 845.00
Janardhanan,Sneha	Senior	24-May-18	Intangibles and reporting unit valuation	Ongoing or Building valuation model, going through ratings model and extracting relevant information for the valuation model; working on the business enterprise valuations for the individual reporting units	3.3	\$ 325.00	\$ 1,072.50
Janardhanan,Sneha	Senior	24-May-18	Intangibles and reporting unit valuation	Ongoing or Building valuation model, going through ratings model and extracting relevant information for the valuation model; working on the business enterprise valuations for the individual reporting units	3.6	\$ 325.00	\$ 1,170.00
May,Stephen	Manager	24-May-18	Personal property valuation	Updating tower replacement cost model	1.9	\$ 425.00	\$ 807.50
May,Stephen	Manager	24-May-18	Personal property valuation	Reviewing inputs and assumptions for the studio equipment and transmission assets valuation models	2.2	\$ 425.00	\$ 935.00
May,Stephen	Manager	24-May-18	Personal property valuation	Cumulus site visit logistics planning and recap of Birmingham market visit	1.3	\$ 425.00	\$ 552.50
Mayank,Manhar	Manager	24-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	1.9	\$ 425.00	\$ 807.50
McCauley,Andrew Wilson	Manager	24-May-18	Real property valuation	EY internal meeting to review the owned land model as well as preliminary review on the owned land and building model. Nick Wenzel, Wilson McCauley, and Philipp Schuewer were present.	1.5	\$ 425.00	\$ 637.50
McCauley,Andrew Wilson	Manager	24-May-18	Real property valuation	Draft email correspondence regarding prepaid rent issue	0.9	\$ 425.00	\$ 382.50
McCauley,Andrew Wilson	Manager	24-May-18	Real property valuation	Ongoing Review and analyze Bethesda sales documents	0.8	\$ 425.00	\$ 340.00
Schuewer,Philipp	Senior Manager	24-May-18	Real property valuation	Review Bethesda purchase and sales agreement and purchase and sales agreement amendments	1.2	\$ 530.00	\$ 636.00
Schuewer,Philipp	Senior Manager	24-May-18	Real property valuation	EY internal meeting to review the owned land model as well as preliminary review on the owned land and building model. Nick Wenzel, Wilson McCauley, and Philipp Schuewer were present.	1.5	\$ 530.00	\$ 795.00
Wenzel,Nicholas Peter	Staff	24-May-18	Real property valuation	EY internal meeting to review the owned land model as well as preliminary review on the owned land and building model. Nick Wenzel, Wilson McCauley, and Philipp Schuewer were present.	1.5	\$ 200.00	\$ 300.00
Wenzel,Nicholas Peter	Staff	24-May-18	Real property valuation	Updates to the owned land and building model post site visits.	0.5	\$ 200.00	\$ 100.00
Higgins,Ann Marie	Senior Manager	25-May-18	PMO - planning and coordination	Responding to PWC inquiry around a row on the timeline schedule related to the summary of balance sheet accounts	0.1	\$ 530.00	\$ 53.00
Higgins,Ann Marie	Senior Manager	25-May-18	Analysis of key accounting and reporting aspects of the Plan of	Preliminary review of Flow of Funds schedule provided by Justin Lee and response to his question on the schedule	0.1	\$ 530.00	\$ 53.00
Borges,Mariano Salvatore	Executive Dire	25-May-18	Real property valuation	catch up on multiple emails related to the project-az. Mariano borges only	0.5	\$ 590.00	\$ 295.00
Blank,Brian Robert	Senior	28-May-18	Personal property valuation	Site visit preparation and compilation of site visit presentation packets	1.0	\$ 325.00	\$ 325.00

Exhibit A
Cumulus Media, Inc.
United States District Court - Southern District of New York Case No. 17-13381
Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	28-May-18	Real property valuation	"EY internal call to catch up on the Cumulus project. Items discussed included correspondence with Cumulus, the owned land model, and the owned land and building model. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present for the call."	0.5	\$ 425.00	\$ 212.50
Shin, Sung-Hun	Senior	29-May-18	PMO - planning and coordination	Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Josh Putnam (TAS Partner), Philipp Schuewer (TAS Senior Manager - Real Property), Stephen May (TAS Manager - Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager - Real Property), Sung-Hun Shin (FAAS Senior).	0.5	\$ 325.00	\$ 162.50
Essien, Odudu	Manager	29-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Bridge File: Drafting 4/30 balance sheet numbers into the detailed 4 column bridge file, reconciling the LTSC accounts to the 4/30 TB, updating the consolidated 4 column bridge file with numbers from the detailed bridge file	2.8	\$ 425.00	\$ 1,190.00
Essien, Odudu	Manager	29-May-18	PMO - planning and coordination	PMO - planning: preparing agenda, updates and follow ups with management on workstreams and outstanding requests	1.2	\$ 425.00	\$ 510.00
Essien, Odudu	Manager	29-May-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the plan of reorg memo with preliminary journal entries	3.9	\$ 425.00	\$ 1,657.50
Essien, Odudu	Manager	29-May-18	Analysis of key accounting and reporting aspects of the Plan of	Reading and discussion on the flow of funds	0.4	\$ 425.00	\$ 170.00
Shin, Sung-Hun	Senior	29-May-18	Summary of key accounts impacted by fresh start	Review of prepaid rent reconciliation of Cumulus Media Inc. and identify any office leases that are subject to the valuation assessment by EY real property TAS team	3.2	\$ 325.00	\$ 1,040.00
Shin, Sung-Hun	Senior	29-May-18	PMO - planning and coordination	Preparation of the agenda and updating the data request list for the weekly status call on 5/29 with management	0.9	\$ 325.00	\$ 292.50
Berkemeyer, Lauren Elizabeth	Senior	29-May-18	Real property valuation	0.8 Cumulus research regarding Bethesda, MD purchase contract and market support	0.8	\$ 325.00	\$ 260.00
Berkemeyer, Lauren Elizabeth	Senior	29-May-18	Real property valuation	Cumulus - .5"EY internal call to catch up on the Cumulus project. Items discussed included correspondence with Cumulus, the owned land model, and the owned land and building model. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present for the call."	0.6	\$ 325.00	\$ 195.00
Berkemeyer, Lauren Elizabeth	Senior	29-May-18	Real property valuation	Birmingham, AL Cumulus rent roll research and market rent research	0.8	\$ 325.00	\$ 260.00
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta studios/office spaces. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang.	2.0	\$ 325.00	\$ 650.00
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta Westin tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang.	1.5	\$ 325.00	\$ 487.50
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta Briarcliff tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang.	1.5	\$ 325.00	\$ 487.50
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	EY meeting on 5/29/18 to analyze replacement cost approaches for fixed assets. EY team members in attendance included Bob Stall, Stephen May, Brian Blank, and Stacey Nduati.	1.0	\$ 325.00	\$ 325.00
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	Post Atlanta site visit notes and consolidation; outline of follow-up discussion items	1.3	\$ 325.00	\$ 422.50
Blank, Brian Robert	Senior	29-May-18	Personal property valuation	Post-internal PPED review changes to Replacement cost new model and outline of action items for staff analyst	1.3	\$ 325.00	\$ 422.50

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Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Borges,Mariano Salvatore	Executive Dire	29-May-18	Real property valuation	EY internal call to catch up on the Cumulus project. Items discussed included correspondence with Cumulus, the owned land model, and the owned land and building model. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present for the call."	0.5	\$ 590.00	\$ 295.00
Finnegan,Kevin R.	Senior	29-May-18	Intangibles and reporting unit valuation	Analysis and modeling for income contracts	2.8	\$ 325.00	\$ 910.00
Finnegan,Kevin R.	Senior	29-May-18	Intangibles and reporting unit valuation	Reporting Unit discounted cash flows, Intangible Assets - Federal Communications Commission Market Data, Affiliate Relationships, Trade names	2.9	\$ 325.00	\$ 942.50
Janardhanan,Sneha	Senior	29-May-18	Intangibles and reporting unit valuation	Building valuation model; preparing forecast on a reporting unit level and consolidated level; Updating model for interest assumptions	3.7	\$ 325.00	\$ 1,202.50
Kurgan,Paul	Partner/Princip	29-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Josh Putnam (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior).	0.5	\$ 650.00	\$ 325.00
May,Stephen	Manager	29-May-18	Personal property valuation	EY meeting on 5/29/18 to analyze replacement cost approaches for fixed assets. EY team members in attendance included Bob Stall, Stephen May, Brian Blank, and Stacey Nduati	1.0	\$ 425.00	\$ 425.00
May,Stephen	Manager	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta studios/office spaces. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang	2.0	\$ 425.00	\$ 850.00
May,Stephen	Manager	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta Westin tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang	1.5	\$ 425.00	\$ 637.50
May,Stephen	Manager	29-May-18	Personal property valuation	Site visit to discuss and analyze Atlanta Briarcliff tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang	1.5	\$ 425.00	\$ 637.50
May,Stephen	Manager	29-May-18	Personal property valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Josh Putnam (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior)	0.5	\$ 425.00	\$ 212.50
Mayank,Manhar	Manager	29-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Josh Putnam (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior)	0.6	\$ 425.00	\$ 255.00
Mayank,Manhar	Manager	29-May-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	2.5	\$ 425.00	\$ 1,062.50
McCauley,Andrew Wilson	Manager	29-May-18	Real property valuation	Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior), and Josh Putnam.	0.5	\$ 425.00	\$ 212.50

Exhibit A
Cumulus Media, Inc.
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Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McCauley, Andrew Wilson	Manager	29-May-18	Real property valuation	Perform review of prepaid rent analysis	0.7	\$ 425.00	\$ 297.50
Nduati, Stacey Wangui	Staff	29-May-18	Personal property valuation	"Site visit to discuss and analyze Atlanta studios/office spaces. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang."	2.0	\$ 200.00	\$ 400.00
Nduati, Stacey Wangui	Staff	29-May-18	Personal property valuation	"EY meeting on 5/29/18 to analyze replacement cost approaches for fixed assets. EY team members in attendance included Bob Stall, Stephen May, Brian Blank, and Stacey Nduati."	1.0	\$ 200.00	\$ 200.00
Nduati, Stacey Wangui	Staff	29-May-18	Personal property valuation	Edited and calculated studio refurbishment dates and antenna replacement costs.	2.0	\$ 200.00	\$ 400.00
Nduati, Stacey Wangui	Staff	29-May-18	Personal property valuation	"Site visit to discuss and analyze Atlanta Westin tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang."	1.5	\$ 200.00	\$ 300.00
Nduati, Stacey Wangui	Staff	29-May-18	Personal property valuation	"Site visit to discuss and analyze Atlanta Briarcliff tower and equipment on site. EY members: Stephen May, Brian Blank, Stacey Nduati. Cumulus member: Christian Vang."	1.5	\$ 200.00	\$ 300.00
Putnam, Joshua Eric	Partner/Principal	29-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Weekly Status Meeting/Call with management	1.0	\$ 650.00	\$ 650.00
Schuewer, Philipp	Senior Manager	29-May-18	Real property valuation	"EY internal call to catch up on the Cumulus project. Items discussed included correspondence with Cumulus, the owned land model, and the owned land and building model. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present for the call."	0.8	\$ 530.00	\$ 424.00
Stall, Robert J	Partner/Principal	29-May-18	Personal property valuation	EY meeting on 5/29/18 to analyze replacement cost approaches for fixed assets. EY team members in attendance included Bob Stall, Stephen May, Brian Blank, and Stacey Nduati."	1.0	\$ 650.00	\$ 650.00
Stall, Robert J	Partner/Principal	29-May-18	Personal property valuation	Ongoing Valuation insights and Leadership	1.0	\$ 650.00	\$ 650.00
Wenzel, Nicholas Peter	Staff	29-May-18	Real property valuation	EY internal call to catch up on the Cumulus project. Items discussed included correspondence with Cumulus, the owned land model, and the owned land and building model. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, Philipp Schuewer, and Mariano Borges were present for the call.	0.5	\$ 200.00	\$ 100.00
Wenzel, Nicholas Peter	Staff	29-May-18	Real property valuation	Updating the owned land model based on the prior review and conversations and conversations throughout the day.	3.8	\$ 200.00	\$ 760.00
Wenzel, Nicholas Peter	Staff	29-May-18	Real property valuation	Updating the owned building value, focusing on the Marshall Valuation Service updates based on what we saw during the site inspections.	2.9	\$ 200.00	\$ 580.00
Shin, Sung-Hun	Senior	30-May-18	PMO - planning and coordination	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/30. Cumulus management attendees included Justin Lee (VP of Financial Reporting), Sallie Kimbrough (Controller), Margaret Taylor (Tax), Conrad Trautmann. EY attendees included Ere Furbino (EY Partner - Accounting Services), Ody Essien (EY Manager - Accounting Services), Philipp Schuewer (EY Senior Manager - Real Property), Wilson McCauley (EY Manager - Real Property), Manhar Mayank (EY Manager - Intangibles), Stephen May (EY Manager - Personal Property), Sung-Hun Shin (EY Senior - Accounting Services). From PWC, attendees included Brandon Geddis, Aaron Pockington, Rajeeb Das, and David Smith. From KPMG included David Helenbrook.	0.3	\$ 325.00	\$ 97.50
Shin, Sung-Hun	Senior	30-May-18	Analysis of key accounting and reporting aspects of the Plan of	Review the flow of funds provided by Justin Lee, VP of financial reporting	1.1	\$ 325.00	\$ 357.50
Essien, Odudu	Manager	30-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Bridge File: Drafting 4/30 balance sheet numbers into the detailed 4 column bridge file, reconciling the LTSC accounts to the 4/30 TB, updating the consolidated 4 column bridge file with numbers from the detailed bridge file	3.8	\$ 425.00	\$ 1,615.00
Essien, Odudu	Manager	30-May-18	PMO - planning and coordination	PMO - planning: preparing agenda, updates and follow ups with management on workstreams and outstanding requests	0.8	\$ 425.00	\$ 340.00
Essien, Odudu	Manager	30-May-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the plan of reorg memo with preliminary journal entries	2.1	\$ 425.00	\$ 892.50

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Cumulus Media, Inc.
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Time Detail
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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	30-May-18	Summary of key accounts impacted by fresh start	Research on the reasonableness of the specific valuation scenario of estimating the most likely value of real property	1.4	\$ 325.00	\$ 455.00
Shin,Sung-Hun	Senior	30-May-18	PMO - planning and coordination	Preparation of the list of recap items from the biweekly status call with management, PwC, KPMG, and EY and send out the list to the participants as a reminder for the action items	0.6	\$ 325.00	\$ 195.00
Shin,Sung-Hun	Senior	30-May-18	Analysis of key accounting and reporting aspects of the Plan of	Research on the Day 2 accounting adjustments to identify any potential Day 2 adjustments for Cumulus compared to other bankruptcy companies	2.4	\$ 325.00	\$ 780.00
Shin,Sung-Hun	Senior	30-May-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the Plan of Reorganization memo with the research done to identify any potential Day 2 adjustments for Cumulus	3.8	\$ 325.00	\$ 1,235.00
Furbino,Ere	Partner/Princip	30-May-18	PMO - planning and coordination	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/30. Cumulus management attendees included Justin Lee (VP of Financial Reporting), Sallie Kimbrough (Controller), Margaret Taylor (Tax), Conrad Trautmann. EY attendees included Ere Furbino (EY Partner – Accounting Services), Ody Essien (EY Manager – Accounting Services), Philipp Schuewer (EY Senior Manager – Real Property), Wilson McCauley (EY Manager – Real Property), Manhar Mayank (EY Manager – Intangibles), Stephen May (EY Manager – Personal Property), Sung-Hun Shin (EY Senior – Accounting Services). From PWC, attendees included Brandon Geddis, Aaron Pockington, Rajeeb Das, and David Smith. From KPMG included David Helenbrook	0.3	\$ 650.00	\$ 195.00
Berkemeyer,Lauren Elizabeth	Senior	30-May-18	Real property valuation	1.0 Cumulus “EY internal meeting to catch up on the Cumulus project. Items discussed included reviewing of owned assets based on review feedback and corresponding site visits”	1.2	\$ 325.00	\$ 390.00
Borges,Mariano Salvatore	Executive Dire	30-May-18	Real property valuation	various email reviews and updates. maraino borges only	0.4	\$ 590.00	\$ 236.00
Finnegan,Kevin R.	Senior	30-May-18	Intangibles and reporting unit valuation	Building valuation model; extracting relevant information for the valuation model; working on the business enterprise valuations for the individual reporting units;	2.8	\$ 325.00	\$ 910.00
Finnegan,Kevin R.	Senior	30-May-18	Intangibles and reporting unit valuation	Update model for Federal Communications Commission licenses	2.1	\$ 325.00	\$ 682.50
Kurgan,Paul	Partner/Princip	30-May-18	Intangibles and reporting unit valuation	Discussion with PwC team on methodology for the intangible assets on 5/30. PwC attendees included Blake Beasley, David Smith, Aaron Pocklington and Brandon Geddis. EY attendees included Josh Putnam, Stefan Wojcickij, Paul Kurgan, Manhar Mayank and Kevin Finnegan.	0.8	\$ 650.00	\$ 520.00
May,Stephen	Manager	30-May-18	Personal property valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/30. Cumulus management attendees included Justin Lee (VP of Financial Reporting), Sallie Kimbrough (Controller), Margaret Taylor (Tax), Conrad Trautmann. EY attendees included Ere Furbino (EY Partner – Accounting Services), Ody Essien (EY Manager – Accounting Services), Philipp Schuewer (EY Senior Manager – Real Property), Wilson McCauley (EY Manager – Real Property), Manhar Mayank (EY Manager – Intangibles), Stephen May (EY Manager – Personal Property), Sung-Hun Shin (EY Senior – Accounting Services). From PWC, attendees included Brandon Geddis, Aaron Pockington, Rajeeb Das, and David Smith. From KPMG included David Helenbrook.	0.3	\$ 425.00	\$ 127.50
Mayank,Manhar	Manager	30-May-18	Intangibles and reporting unit valuation	Discussion with PwC team on methodology for the intangible assets on 5/30. PwC attendees included Blake Beasley, David Smith, Aaron Pocklington and Brandon Geddis. EY attendees included Josh Putnam (TAS PPED), Stefan Wojcickij (TAS PPED), Paul Kurgan (TAS PPED), Manhar Mayank (TAS Manager) and Kevin Finnegan (TAS Senior)	0.8	\$ 425.00	\$ 340.00
Mayank,Manhar	Manager	30-May-18	Intangibles and reporting unit valuation	Discussion on methodologies and key assumptions for the intangible assets. Participants included Josh Putnam (TAS PPED), Stefan Wojcickij (TAS PPED) and Manhar Mayank (TAS Manager)	0.4	\$ 425.00	\$ 170.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Mayank, Manhar	Manager	30-May-18	Intangibles and reporting unit valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/30. Cumulus management attendees included Justin Lee (VP of Financial Reporting), Sallie Kimbrough (Controller), Margaret Taylor (Tax), Conrad Trautmann. EY attendees included Ere Furbino (EY Partner – Accounting Services), Ody Essien (EY Manager – Accounting Services), Philipp Schuewer (EY Senior Manager – Real Property), Wilson McCauley (EY Manager – Real Property), Manhar Mayank (EY Manager – Intangibles), Stephen May (EY Manager – Personal Property), Sung-Hun Shin (EY Senior – Accounting Services). From PWC, attendees included Brandon Geddis, Aaron Pockington, Rajeeb Das, and David Smith. From KPMG included David Helenbrook	0.3	\$ 425.00	\$ 127.50
Mayank, Manhar	Manager	30-May-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	3.2	\$ 425.00	\$ 1,360.00
McCauley, Andrew Wilson	Manager	30-May-18	Real property valuation	Participating in Cumulus Bi-Weekly Status call with management, auditors (PWC) and tax advisors (KPMG) on 5/30. Cumulus management attendees included Justin Lee (VP of Financial Reporting), Sallie Kimbrough (Controller), Margaret Taylor (Tax), Conrad Trautmann. EY attendees included Ere Furbino (EY Partner – Accounting Services), Ody Essien (EY Manager – Accounting Services), Philipp Schuewer (EY Senior Manager – Real Property), Wilson McCauley (EY Manager – Real Property), Manhar Mayank (EY Manager – Intangibles), Stephen May (EY Manager – Personal Property), Sung-Hun Shin (EY Senior – Accounting Services). From PWC, attendees included Brandon Geddis, Aaron Pockington, Rajeeb Das, and David Smith. From KPMG included David Helenbrook	0.3	\$ 425.00	\$ 127.50
McCauley, Andrew Wilson	Manager	30-May-18	Real property valuation	Perform review of owned land model	2.0	\$ 425.00	\$ 850.00
Putnam, Joshua Eric	Partner/Principal	30-May-18	Intangibles and reporting unit valuation	Discussion with PwC team on methodology for the intangible assets	1.1	\$ 650.00	\$ 715.00
Putnam, Joshua Eric	Partner/Principal	30-May-18	Intangibles and reporting unit valuation	Discussion on Methodologies and key assumptions for the intangible assets.	0.4	\$ 650.00	\$ 260.00
Schuewer, Philipp	Senior Manager	30-May-18	Real property valuation	“Participating in Cumulus Weekly Status meeting/call with management on 5/29. Cumulus management attendee included Suzanne Smith (CAO) and Justin Lee (VP of Financial Reporting). EY attendees included Ody Essien (FAAS Manager), Paul Kurgan (TAS Partner), Josh Putnam (TAS Partner), Philipp Schuewer (TAS Senior Manager – Real Property), Stephen May (TAS Manager – Personal Property), Manhar Mayank (TAS Manager - Intangible), Wilson McCauley (TAS Manager – Real Property), Sung-Hun Shin (FAAS Senior).”	0.5	\$ 530.00	\$ 265.00
Wenzel, Nicholas Peter	Staff	30-May-18	Real property valuation	EY internal meeting to catch up on the Cumulus project. Items discussed included reviewing of owned assets based on review feedback and corresponding site visits	1.0	\$ 200.00	\$ 200.00
Wenzel, Nicholas Peter	Staff	30-May-18	Real property valuation	Analysing and updating the owned land model, ensuring that that the concluded values worked in relation to one another. Sent to WM for review.	3.5	\$ 200.00	\$ 700.00
Wenzel, Nicholas Peter	Staff	30-May-18	Real property valuation	Additional updates to the updated building model. Updates included finishing the Marshall Valuation Service and missing info from the other tabs such as property descriptions, market research, and adjustments.	2.8	\$ 200.00	\$ 560.00
Wojcickij, Stefan	Executive Director	30-May-18	Intangibles and reporting unit valuation	“Discussion on methodologies and key assumptions for the intangible assets. Participants included Josh Putnam (TAS PPED), Stefan Wojcickij (TAS PPED) and Manhar Mayank (TAS Manager)”	0.4	\$ 590.00	\$ 236.00
Wojcickij, Stefan	Executive Director	30-May-18	Intangibles and reporting unit valuation	“Discussion with PwC team on methodology for the intangible assets on 5/30. PwC attendees included Blake Beasley, David Smith, Aaron Pockington and Brandon Geddis. EY attendees included Josh Putnam (TAS PPED), Stefan Wojcickij (TAS PPED), Paul Kurgan (TAS PPED), Manhar Mayank (TAS Manager) and Kevin Finnegan (TAS Senior).”	0.8	\$ 590.00	\$ 472.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shin,Sung-Hun	Senior	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussions around the impact of Plan of Reorganization and drafting a memo on accounting considerations from the transactions resulting once the Plan becomes effective. Attendees are Ann Marie Higgins (Senior Manager), Ody Essien (Manager), and Sung-Hun Shin (Senior)	1.0	\$ 325.00	\$ 325.00
Shin,Sung-Hun	Senior	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Preparing the four-column bridge template for fresh-start accounting disclosure in the financial statements	1.9	\$ 325.00	\$ 617.50
Higgins,Ann Marie	Senior Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussions around the impact of Plan of Reorganization and drafting a memo on accounting considerations from the transactions resulting once the Plan becomes effective. Attendees are Ann Marie Higgins (Senior Manager), Ody Essien (Manager), and Sung-Hun Shin (Senior)	1.0	\$ 530.00	\$ 530.00
Higgins,Ann Marie	Senior Manager	31-May-18	Applicability of fresh start accounting / date to apply	Discussions around the considerations of applying convenience date for the fresh-start accounting and property tax considerations. Attendees are Ann Marie Higgins (Senior Manager), Ody Essien (Manager), and Sung-Hun Shin (Senior)"	0.5	\$ 530.00	\$ 265.00
Higgins,Ann Marie	Senior Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Senior Manager review of first version of Plan of Reorganization memo and research of structure	2.1	\$ 530.00	\$ 1,113.00
Higgins,Ann Marie	Senior Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussion with Margaret Taylor around impacts of fresh start valuation on basis used for personal property values.	0.3	\$ 530.00	\$ 159.00
Higgins,Ann Marie	Senior Manager	31-May-18	Summary of key accounts impacted by fresh start	Discussion with Justin Lee around auditors comments on balance sheet scoping along with impact of flow of funds. Discussion also incorporated discussions on best way to address auditor comments on applicability memo.	0.3	\$ 530.00	\$ 159.00
Essien,Odudu	Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Bridge File: Drafting 4/30 balance sheet numbers into the detailed 4 column bridge file, reconciling the LTSC accounts to the 4/30 TB, updating the consolidated 4 column bridge file with numbers from the detailed bridge file	3.9	\$ 425.00	\$ 1,657.50
Essien,Odudu	Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Updating the plan of reorg memo with preliminary journal entries	1.2	\$ 425.00	\$ 510.00
Essien,Odudu	Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Reading and discussion on the flow of funds	0.8	\$ 425.00	\$ 340.00
Essien,Odudu	Manager	31-May-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussions around the impact of Plan of Reorganization and drafting a memo on accounting considerations from the transactions resulting once the Plan becomes effective. Attendees are Ann Marie Higgins (Senior Manager), Ody Essien (Manager), and Sung-Hun Shin (Senior)"	1.0	\$ 425.00	\$ 425.00
Shin,Sung-Hun	Senior	31-May-18	Summary of key accounts impacted by fresh start	Review of prepaid rent reconciliation of Westwood One and identify any office leases that are subject to the valuation assessment by EY real property TAS team	0.8	\$ 325.00	\$ 260.00
Berkemeyer,Lauren Elizabeth	Senior	31-May-18	Real property valuation	Cumulus Income Approach Analysis for Birmingham property	1.6	\$ 325.00	\$ 520.00
Berkemeyer,Lauren Elizabeth	Senior	31-May-18	Real property valuation	Cumulus - Owned model review w/ improvements	1.5	\$ 325.00	\$ 487.50
Blank,Brian Robert	Senior	31-May-18	Personal property valuation	EY conference call with Michael Gay and Suzanne Smith from Cumulus on 5/31/18 to discuss backup generator costs, configurations of leased tower antennas, combiner costs, studio fit-out costs, microwave link costs, and remote control equipment costs. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.4	\$ 325.00	\$ 780.00
Blank,Brian Robert	Senior	31-May-18	Personal property valuation	Sensitivity analysis of Atlanta and Birmingham studio Tech and Office space square footage based replacement costs versus studio space type based replacement cost analysis	1.2	\$ 325.00	\$ 390.00
Blank,Brian Robert	Senior	31-May-18	Personal property valuation	Post conference call with Michael Gay notes consolidation and follow up email	0.6	\$ 325.00	\$ 195.00

Exhibit A
Cumulus Media, Inc.
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Time Detail
For the Period March 22, 2018 through June 3, 2018

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Finnegan, Kevin R.	Senior	31-May-18	Intangibles and reporting unit valuation	Update model for broadcast rights	2.9	\$ 325.00	\$ 942.50
Finnegan, Kevin R.	Senior	31-May-18	Intangibles and reporting unit valuation	Update model for income contracts	2.4	\$ 325.00	\$ 780.00
Janardhanan, Sneha	Senior	31-May-18	Intangibles and reporting unit valuation	Continued Building valuation model; preparing forecast on a reporting unit level and consolidated level; Updating model for interest assumptions	2.1	\$ 325.00	\$ 682.50
Janardhanan, Sneha	Senior	31-May-18	Intangibles and reporting unit valuation	Continued Building valuation model; preparing forecast on a reporting unit level and consolidated level; Updating model for interest assumptions	2.3	\$ 325.00	\$ 747.50
May, Stephen	Manager	31-May-18	Personal property valuation	EY conference call with Michael Gay and Suzanne Smith from Cumulus on 5/31/18 to discuss backup generator costs, configurations of leased tower antennas, combiner costs, studio fit-out costs, microwave link costs, and remote control equipment costs. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	2.4	\$ 425.00	\$ 1,020.00
Mayank, Manhar	Manager	31-May-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	3.7	\$ 425.00	\$ 1,572.50
Mayank, Manhar	Manager	31-May-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	0.8	\$ 425.00	\$ 340.00
McCauley, Andrew Wilson	Manager	31-May-18	Real property valuation	Perform review of owned land model continued	1.1	\$ 425.00	\$ 467.50
McCauley, Andrew Wilson	Manager	31-May-18	Real property valuation	Perform review of prepaid rent analysis continued	0.7	\$ 425.00	\$ 297.50
Wenzel, Nicholas Peter	Staff	31-May-18	Real property valuation	Updates to the owned land model based off of comments from meeting with LB the prior day. Additionally started a "math check".	3.7	\$ 200.00	\$ 740.00
Wenzel, Nicholas Peter	Staff	31-May-18	Real property valuation	Responding to and editing the owned land model based on review comments from WM. Sent back to WM for additional review.	2.3	\$ 200.00	\$ 460.00
Higgins, Ann Marie	Senior Manager	1-Jun-18	Applicability of fresh start accounting / date to apply	Research of convenience date considerations in PWC guidance and determination of documentation	0.2	\$ 530.00	\$ 106.00
Shin, Sung-Hun	Senior	1-Jun-18	Applicability of fresh start accounting / date to apply	Discussions around the considerations of applying convenience date for the fresh-start accounting and property tax considerations. Attendees are Ann Marie Higgins (Senior Manager), Ody Essien (Manager), and Sung-Hun Shin (Senior)	0.5	\$ 325.00	\$ 162.50
Shin, Sung-Hun	Senior	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the plan of reorg memo to address comments from Senior Manager review	2.9	\$ 325.00	\$ 942.50
Higgins, Ann Marie	Senior Manager	1-Jun-18	Applicability of fresh start accounting / date to apply	Discussion with management and their auditors PWC on 6/1 around analysis for convenience date of 5/31 as the impact compared to emergence date of 6/4. Participants from PWC: Blake Beasley, Brandon Geddis, Aaron Pocklington, and Rajeeb Das. Participants from management included Suzanne Smith and Justin Lee. Participants from EY included Ann Marie Higgins	0.5	\$ 530.00	\$ 265.00
Higgins, Ann Marie	Senior Manager	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussion with Cumulus tax team around impact of fresh start analysis on property tax values for tax returns on 6/1/18. Cumulus participants included Margaret Taylor and Amber. EY participants included: Nancy Flagg (EY Tax Executive Director), David Risman (EY Tax senior), Paul Kurgan (EY Valuation Partner), Stephen May (EY Valuation Manager), and Ann Marie Higgins (EY Accounting Senior Manager)	1.0	\$ 530.00	\$ 530.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Essien, Odudu	Manager	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Bridge File: Drafting 4/30 balance sheet numbers into the detailed 4 column bridge file, reconciling the LTSC accounts to the 4/30 TB, updating the consolidated 4 column bridge file with numbers from the detailed bridge file	1.8	\$ 425.00	\$ 765.00
Essien, Odudu	Manager	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the plan of reorg memo with preliminary journal entries	2.2	\$ 425.00	\$ 935.00
Essien, Odudu	Manager	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of	Updating the plan of reorg memo for other Day 2 accounting consideration as a result of the plan of reorganization	2.3	\$ 425.00	\$ 977.50
Risman, David L.	Senior	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of Reorganization	Discussion with Cumulus tax team around impact of fresh start analysis on property tax values for tax returns on 6/1/18. Cumulus participants included Margaret Taylor and Amber. EY participants included: Nancy Flagg (EY Tax Executive Director), David Risman (EY Tax senior), Paul Kurgan (EY Valuation Partner), Stephen May (EY Valuation Manager), and Ann Marie Higgins (EY Accounting Senior Manager)	1.0	\$ 325.00	\$ 325.00
Shin, Sung-Hun	Senior	1-Jun-18	Analysis of key accounting and reporting aspects of the Plan of	Researching on accounting treatment on the escrow account to be funded exclusively to pay out administrative or professional fees	0.9	\$ 325.00	\$ 292.50
Shin, Sung-Hun	Senior	1-Jun-18	Applicability of fresh start accounting / date to apply	Updating the Fresh Start Accounting Applicability Memo in accordance with PwC review comments	3.7	\$ 325.00	\$ 1,202.50
Blank, Brian Robert	Senior	1-Jun-18	Personal property valuation	Phone call with Frank Giardina, director of engineering at Birmingham, to confirm/support replacement cost approach by studio type	0.4	\$ 325.00	\$ 130.00
Blank, Brian Robert	Senior	1-Jun-18	Personal property valuation	Review of tower analysis; model revision recommendations; identification of towers to exclude	0.6	\$ 325.00	\$ 195.00
Blank, Brian Robert	Senior	1-Jun-18	Personal property valuation	Updates to studio Replacement cost new analysis, antenna Replacement cost new analysis; addition of STL and monitoring equipment models; documentation of data sources; file summary updates	2.9	\$ 325.00	\$ 942.50
Blank, Brian Robert	Senior	1-Jun-18	Personal property valuation	Review of overall modeling structure; review of model adjustments; evaluation of preliminary model outputs; outlining of completed and remaining items	2.0	\$ 325.00	\$ 650.00
Blank, Brian Robert	Senior	1-Jun-18	Personal property valuation	Updates to studio tech space/office space assumptions and weighted age determinations	0.6	\$ 325.00	\$ 195.00
Janardhanan, Sneha	Senior	1-Jun-18	Intangibles and reporting unit valuation	Discussion with Collin Jones, SVP Corporate Development Cumulus on expected future growth of the business. Participants included Manhar Mayank (TAS - Manager) and Sneha Janardhanan (TAS - Senior)	0.3	\$ 325.00	\$ 97.50
Janardhanan, Sneha	Senior	1-Jun-18	Intangibles and reporting unit valuation	Resumed Building valuation model; preparing forecast on a reporting unit level and consolidated level; Updating model for interest assumptions	3.2	\$ 325.00	\$ 1,040.00
Janardhanan, Sneha	Senior	1-Jun-18	Intangibles and reporting unit valuation	Resumed Building valuation model; preparing forecast on a reporting unit level and consolidated level; Updating model for interest assumptions	2.2	\$ 325.00	\$ 715.00
Kurgan, Paul	Partner/Principal	1-Jun-18	Intangibles and reporting unit valuation	Discussion with Cumulus tax team around impact of fresh start analysis on property tax values for tax returns on 6/1/18. Cumulus participants included Margaret Taylor and Amber. EY participants included: Nancy Flagg (EY Tax Executive Director), David Risman (EY Tax senior), Paul Kurgan (EY Valuation Partner), Stephen May (EY Valuation Manager), and Ann Marie Higgins (EY Accounting Senior Manager)	1.0	\$ 650.00	\$ 650.00

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
May,Stephen	Manager	1-Jun-18	Personal property valuation	Discussion with Cumulus tax team around impact of fresh start analysis on property tax values for tax returns on 6/1/18. Cumulus participants included Margaret Taylor and Amber. EY participants included: Nancy Flagg (EY Tax Executive Director), David Risman (EY Tax senior), Paul Kurgan (EY Valuation Partner), Stephen May (EY Valuation Manager), and Ann Marie Higgins (EY Accounting Senior Manager)	1.0	\$ 425.00	\$ 425.00
May,Stephen	Manager	1-Jun-18	Personal property valuation	Review and analysis of network replacement cost models for towers, studio space and transmission assets.	1.9	\$ 425.00	\$ 807.50
Mayank,Manhar	Manager	1-Jun-18	Intangibles and reporting unit valuation	Discussion with Collin Jones, SVP Corporate Development Cumulus on expected future growth of the business. Participants included Manhar Mayank (TAS - Manager), Sneha Janardhanan (TAS - Senior) and Stefan Wojcickij (TAS - PPED)	0.3	\$ 425.00	\$ 127.50
Mayank,Manhar	Manager	1-Jun-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	3.7	\$ 425.00	\$ 1,572.50
Mayank,Manhar	Manager	1-Jun-18	Intangibles and reporting unit valuation	Reporting Unit Valuations, Intangible Assets - Federal Communications Commission, Affiliate Relationships and Above below contracts	0.8	\$ 425.00	\$ 340.00
McCauley,Andrew Wilson	Manager	1-Jun-18	Real property valuation	Perform review of owned land model continued	0.6	\$ 425.00	\$ 255.00
Wenzel,Nicholas Peter	Staff	1-Jun-18	Real property valuation	Finishing the math check, updates, and general review of the owned building model. Sent to WM for review.	2.5	\$ 200.00	\$ 500.00
Wenzel,Nicholas Peter	Staff	1-Jun-18	Real property valuation	Responding to additional comments for the owned land model and adjusting the model accordingly. Sent back to WM.	1.7	\$ 200.00	\$ 340.00
Nduati,Stacey Wangui	Staff	2-Jun-18	Personal property valuation	Performed market research of vehicle listing provided by Cumulus.	2.0	\$ 200.00	\$ 400.00
Janardhanan,Sneha	Senior	3-Jun-18	Intangibles and reporting unit valuation	Setting up BEV model; updating assumptions; preparing valuations for individual reporting units	1.7	\$ 325.00	\$ 552.50
Nduati,Stacey Wangui	Staff	3-Jun-18	Personal property valuation	Performed market research of vehicle listing provided by Cumulus. Continued	1.0	\$ 200.00	\$ 200.00
Wenzel,Nicholas Peter	Staff	3-Jun-18	Real property valuation	Updating the owned land and building model based on review comments from Wilson McCauley. Updates included finding new comparables and concludng to finding additional support to explain why values fell closer to the appraised value by Colliers or the NBV.	3.6	\$ 200.00	\$ 720.00
Berkemeyer,Lauren Elizabeth	Senior	3-Jun-18	Real property valuation	EY internal call to review the Cumulus ground lease analysis and premises leasehold analysis with Brett Johnson and Mariano Borges. Updates on the owned land analysis and owned building analysis were also provided. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Mariano Borges were present for the call.	0.8	\$ 325.00	\$ 260.00
Blank,Brian Robert	Senior	1-Jun-18	Personal property valuation	EY conference call with Andrew Stanforth, Conrad Trautmann, and Michael Gay from Cumulus on 6/1/18 to discuss construction in progress. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	0.9	\$ 325.00	\$ 292.50
Blank,Brian Robert	Senior	3-Jun-18	Personal property valuation	Data request updates	0.2	\$ 325.00	\$ 65.00
Blank,Brian Robert	Senior	3-Jun-18	Personal property valuation	Studio model updates; depreciation breakouts; updates to summary tabs	0.8	\$ 325.00	\$ 260.00
Blank,Brian Robert	Senior	3-Jun-18	Personal property valuation	Access model review and updates	2.0	\$ 325.00	\$ 650.00
Blank,Brian Robert	Senior	3-Jun-18	Personal property valuation	Updates / additions to Direct Replacement cost new model	1.5	\$ 325.00	\$ 487.50

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Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Borges,Mariano Salvatore	Executive Dire	3-Jun-18	Real property valuation	EY internal call to review the Cumulus ground lease analysis and premises leasehold analysis with Brett Johnson and Mariano Borges. Updates on the owned land analysis and owned building analysis were also provided. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Mariano Borges were present for the call.	0.8	\$ 590.00	\$ 472.00
Finnegan,Kevin R.	Senior	3-Jun-18	Intangibles and reporting unit valuation	Analysis and modeling for avertiser backlog	2.8	\$ 325.00	\$ 910.00
Finnegan,Kevin R.	Senior	3-Jun-18	Intangibles and reporting unit valuation	Analysis and modeling for broadcast rights	1.3	\$ 325.00	\$ 422.50
Janardhanan,Sneha	Senior	3-Jun-18	Intangibles and reporting unit valuation	Setting up BEV model; updating assumptions; preparing valuations for individual reporting units	2.9	\$ 325.00	\$ 942.50
Janardhanan,Sneha	Senior	3-Jun-18	Intangibles and reporting unit valuation	Setting up BEV model; updating assumptions; preparing valuations for individual reporting units	2.1	\$ 325.00	\$ 682.50
May,Stephen	Manager	1-Jun-18	Personal property valuation	EY conference call with Andrew Stanforth, Conrad Trautmann, and Michael Gay from Cumulus on 6/1/18 to discuss construction in progress. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati.	0.9	\$ 425.00	\$ 382.50
McCauley,Andrew Wilson	Manager	3-Jun-18	Real property valuation	EY internal call to review the Cumulus ground lease analysis and premises leasehold analysis with Brett Johnson and Mariano Borges. Updates on the owned land analysis and owned building analysis were also provided. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Mariano Borges were present for the call.	0.8	\$ 425.00	\$ 340.00
Nduati,Stacey Wangui	Staff	3-Jun-18	Personal property valuation	Performed market research of vehicle listing provided by Cumulus. Continued	2.7	\$ 200.00	\$ 540.00
Nduati,Stacey Wangui	Staff	3-Jun-18	Personal property valuation	Updated fixed asset model in Access to exclude studio equipment in the building asset class, and to exclude purchase price accounting adjustments.	2.6	\$ 200.00	\$ 520.00
Nduati,Stacey Wangui	Staff	1-Jun-18	Personal property valuation	"EY conference call with Andrew Stanforth, Conrad Trautmann, and Michael Gay from Cumulus on 6/1/18 to discuss construction in progress. EY team members in attendance included Stephen May, Brian Blank, and Stacey Nduati."	0.9	\$ 200.00	\$ 180.00
Nduati,Stacey Wangui	Staff	3-Jun-18	Personal property valuation	Updated fixed asset model in Access to exclude studio equipment in the building asset class, and to exclude purchase price accounting adjustments.	1.9	\$ 200.00	\$ 380.00
Wenzel,Nicholas Peter	Staff	3-Jun-18	Real property valuation	EY internal call to review the Cumulus ground lease analysis and premises leasehold analysis with Brett Johnson and Mariano Borges. Updates on the owned land analysis and owned building analysis were also provided. Nick Wenzel, Lauren Berkemeyer, Wilson McCauley, and Mariano Borges were present for the call.	0.8	\$ 200.00	\$ 160.00
Wenzel,Nicholas Peter	Staff	3-Jun-18	Real property valuation	Applying formatting changes from Brett Johnson to all models	1.7	\$ 200.00	\$ 340.00
Wenzel,Nicholas Peter	Staff	3-Jun-18	Real property valuation	Updating the owned land model based on comments received from Philipp Schuewer.	2.6	\$ 200.00	\$ 520.00
Wenzel,Nicholas Peter	Staff	3-Jun-18	Real property valuation	Additotional updates to the owned land model. Edits included changes to the cost approach and tying values.	1.5	\$ 200.00	\$ 300.00

Total: 1,356.60 460,315.20

Exhibit B

Expense Detail

Exhibit B

Cumulus Media, Inc.

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Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Borges,Mariano Salvatore	Executive Direc	28-Mar-18	Airfare	Roundtrip flight to/from ATL for Cumulus Review	\$ 182.76
Borges,Mariano Salvatore	Executive Direc	28-Mar-18	Airfare	Roundtrip flight to/from ATL for Cumulus Review	\$ 165.12
Kurgan,Paul	Partner/Principa	12-Apr-18	Meals	Lunch following client meeting with Cumulus Media and their external auditors PWC, where the team discussed key findings and next steps related to the fresh start valuation. Attendees: Ann Marie Higgins (SM), Paul Kurgan (PPED), Philipp Schuewer (SM) and Stephen May (Manager).	\$ 79.97
Furbino,Ere	Partner/Principa	7-May-18	Airfare	AMEX flight reservation fee for confirmation #ORRVKN	\$ 7.00
Furbino,Ere	Partner/Principa	7-May-18	Airfare	Airfare for confirmation #ORRVKN	\$ 829.12
Borges,Mariano Salvatore	Executive Direc	7-May-18	Meals	Meal on May 7th	\$ 12.78

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Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Borges,Mariano Salvatore	Executive Direc	7-May-18	Meals	Meal on May 7th	\$ 6.46
Borges,Mariano Salvatore	Executive Direc	7-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 46.92
Borges,Mariano Salvatore	Executive Direc	7-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 40.24
Borges,Mariano Salvatore	Executive Direc	7-May-18	Ground	Taxi transportation in Atlanta	\$ 5.12
Borges,Mariano Salvatore	Executive Direc	7-May-18	Ground	Taxi transportation in Atlanta	\$ 44.82
Borges,Mariano Salvatore	Executive Direc	7-May-18	Ground	Taxi transportation from home to airport	\$ 40.59

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Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Borges,Mariano Salvatore	Executive Direc	8-May-18	Meals	Meal on May 8th	\$ 5.84
Borges,Mariano Salvatore	Executive Direc	8-May-18	Meals	Meal on May 8th	\$ 15.04
Borges,Mariano Salvatore	Executive Direc	8-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 37.66
Borges,Mariano Salvatore	Executive Direc	8-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 40.24
Borges,Mariano Salvatore	Executive Direc	9-May-18	Meals	Meal on May 9th	\$ 7.07
Borges,Mariano Salvatore	Executive Direc	9-May-18	Meals	Meal on May 9th	\$ 6.81

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For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Borges,Mariano Salvatore	Executive Direc	10-May-18	Meals	Meal on May 10th	\$ 8.71
Borges,Mariano Salvatore	Executive Direc	10-May-18	Meals	Meal on May 10th	\$ 9.48
Borges,Mariano Salvatore	Executive Direc	10-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 48.45
Borges,Mariano Salvatore	Executive Direc	10-May-18	Meals	meal averaging \$218.96 / 4 days = \$54.74 per day	\$ 5.45
Borges,Mariano Salvatore	Executive Direc	10-May-18	Ground	Taxi transportation from office to airport	\$ 37.35
Furbino,Ere	Partner/Principa	11-May-18	Airfare	AMEX flight reservation fee for confirmation #EJZCHQ	\$ 7.00

Exhibit B

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Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Borges,Mariano Salvatore	Executive Direc	11-May-18	Lodging	Hotel in Atlanta	\$ 537.54
Furbino,Ere	Partner/Principa	14-May-18	Airfare	AMEX flight schedule change fee for confirmation #EJZCHQ	\$ 7.00
Furbino,Ere	Partner/Principa	14-May-18	Airfare	Airfare for confirmation #EJZCHQ	\$ 384.57
Furbino,Ere	Partner/Principa	14-May-18	Airfare	AMEX flight schedule change fee for confirmation #ORRVKN	\$ 7.00
Furbino,Ere	Partner/Principa	14-May-18	Lodging	Cumulus - change to hotel via phone FEE	\$ 3.95
Furbino,Ere	Partner/Principa	15-May-18	Meals	Dinner - Ere Furbino, Ody Essein, Ann Marie Higgins - planning for scope meeting with Cumulus management	\$ 67.43

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Expense Reimbursement Detail

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Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Furbino,Ere	Partner/Principa	15-May-18	Ground Transportation	Ground transportation from ATL airport to EY office	\$ 22.39
Furbino,Ere	Partner/Principa	15-May-18	Meals	Dinner regarding the Cumulus project	\$ 38.63
Wenzel,Nicholas Peter	Staff	21-May-18	Lodging	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. This was the ticketing fee from AMEX for the hotel reservation.	\$ 3.95
Berkemeyer,Lauren Elizab	Senior	21-May-18	Lodging	Hotel in Nashville TN for site visit	\$ 3.95
Furbino,Ere	Partner/Principa	22-May-18	Ground Transportation	Ground Transportation from EY office to Cumulus	\$ 14.33
Furbino,Ere	Partner/Principa	22-May-18	Meals	Cumulus - dinner - EY employees - Ere Furbino, Ann Marie Higgins, Ody and Sung-Hun; discussed current project status, and next immediate steps	\$ 259.32

Exhibit B

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Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Kurgan,Paul	Partner/Principa	22-May-18	Tips	Meeting with Cumulus Media	\$ 21.02
Blank,Brian Robert	Senior	22-May-18	Meals	Dinner May 22 for Cumulus Birmingham site visit.Total dinner May 22 = \$17.15SABRE Record Locator #: CBJJEB	\$ 4.38
Blank,Brian Robert	Senior	22-May-18	Meals	Dinner May 22 for Cumulus Birmingham site visit.Total dinner May 22 = \$17.15SABRE Record Locator #: CBJJEB	\$ 1.73
Blank,Brian Robert	Senior	22-May-18	Ground	Birmingham site visit for Cumulus\\Atlanta, GA to Birmingham, AL to Atlanta, GA	\$ 174.40
Blank,Brian Robert	Senior	22-May-18	Ground	Lodging for Cumulus Birmingham site visit.SABRE Record Locator #: CBJJEBHotel Confirmation #1: AK-77080052 (Autograph Collection)	\$ 24.00
Blank,Brian Robert	Senior	22-May-18	Lodging	Lodging for Cumulus Birmingham site visit.SABRE Record Locator #: CBJJEBHotel Confirmation #1: AK-77080052 (Autograph Collection)\\CBJJEB	\$ 195.05

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Nduati,Stacey Wangui	Staff	22-May-18	Meals	Meal on May 22nd in Birmingham	\$ 41.28
Nduati,Stacey Wangui	Staff	22-May-18	Ground	Ground transportation Atlanta to Birmingham	\$ 81.75
Nduati,Stacey Wangui	Staff	22-May-18	Ground	Ground transportation Birmingham to Atlanta	\$ 81.75
Nduati,Stacey Wangui	Staff	22-May-18	Ground	Parking in Birmingham hotel for site visit	\$ 24.00
Nduati,Stacey Wangui	Staff	22-May-18	Ground	Parking in Birmingham for site visit	\$ 12.00
Nduati,Stacey Wangui	Staff	22-May-18	Lodging	Hotel stay in Birmingham for site visit	\$ 3.95

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Nduati,Stacey Wangui	Staff	22-May-18	Lodging	Hotel stay in Birmingham for site visit	\$ 195.05
Wenzel,Nicholas Peter	Staff	22-May-18	Meals	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. Breakfast en-route to Nashville on 5/22.	\$ 13.19
Wenzel,Nicholas Peter	Staff	22-May-18	Ground	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. There were two additional charges, one for the car valet for \$24 and a personal charge for \$7.01. That \$7.01 has been deducted from the total.	\$ 24.00
Wenzel,Nicholas Peter	Staff	22-May-18	Lodging	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. There were two additional charges, one for the car valet for \$24 and a personal charge for \$7.01. That \$7.01 has been deducted from the total. \OEEJIK	\$ 195.05
Berkemeyer,Lauren Elizab	Senior	22-May-18	Meals	Site Visits 5/22/18 and 5/23/18 - to Nashville, TN and Birmingham, AL - Dinner our of Town for myself and Nick Wenzel on my team. \$50/PP	\$ 100.00

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Berkemeyer,Lauren Elizab	Senior	22-May-18	Ground	Ground trasportation to Nashville	\$ 5.00
Berkemeyer,Lauren Elizab	Senior	22-May-18	Ground	Ground trasportation to Birmingham	\$ 13.19
Berkemeyer,Lauren Elizab	Senior	22-May-18	Lodging	Hotel in Birmingham AL for site visit	\$ 195.05
Blank,Brian Robert	Senior	23-May-18	Meals	Dinner May 22 for Cumulus Birmingham site visit.Total dinner May 22 = \$17.15SABRE Record Locator #: CBJJEB	\$ 11.04
Nduati,Stacey Wangui	Staff	23-May-18	Meals	Meal on May 23rd in Birmingham	\$ 14.00
Nduati,Stacey Wangui	Staff	23-May-18	Meals	Meal on May 23rd in Birmingham	\$ 63.95

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Wenzel,Nicholas Peter	Staff	23-May-18	Meals	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. Breakfast charge was for 4 EY employees on 5/23 in Birmingham, Nick Wenzel and Lauren Berkemeyer from TRE and Brian Blank and Stacey Nduati from CE.	\$ 30.00
Berkemeyer,Lauren Elizab	Senior	23-May-18	Meals	Site Visits 5/22/18 and 5/23/18 - to Nashville, TN and Birmingham, AL - Breakfast during Site Visit 5/22 myself and EY employee Nick Wenzel	\$ 14.61
Berkemeyer,Lauren Elizab	Senior	23-May-18	Ground	Ground trasportation to Atlanta	\$ 7.19
Berkemeyer,Lauren Elizab	Senior	23-May-18	Ground	Site Visits 5/22/18 and 5/23/18 - to Nashville, TN and Birmingham, AL\\convience store to hotel	\$ 12.21
Furbino,Ere	Partner/Principa	24-May-18	Ground Transportation	Ground transportation from home to airport	\$ 56.68
Furbino,Ere	Partner/Principa	25-May-18	Lodging	Lodging for Cumulus project (confirmation #AYXZN)	\$ 113.29

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Shin,Sung-Hun	Senior	29-May-18	Ground Transportation	Parking fee at the client site on 5/29/2018	\$ 15.00
Essien,Odudu	Manager	29-May-18	Ground Transportation	Parking fee at the client site on 5/29/2018	\$ 15.00
Mayank,Manhar	Manager	29-May-18	Subscription	Expense for subscriptions used during course of engagement	\$ 3,756.19
Berkemeyer,Lauren Elizab	Senior	31-May-18	Ground	Site visit to Minneapolis, MN 5/31-1/1/18 - Uber w/ coworker Jamie Gullo\\ATL airport to office	\$ 20.05
Creative Services Group	n/a	1-Jun-18	Printing Charges	Printing the fresh-start accounting kick-off deck for the kick-off meeting	\$ 45.00
Creative Services Group	n/a	1-Jun-18	Printing Charges	Printing the Plan of Reorganization and the Disclosure Statement	\$ 81.93

Exhibit B

Cumulus Media, Inc.

United States District Court - Southern District of New York Case No. 17-13381

Expense Reimbursement Detail

For the Period March 22, 2018 through June 3, 2018

Employee Name	Title	Date	Expense Category	Expense Description	Expense Amount
Wenzel,Nicholas Peter	Staff	1-Jun-18	Ground	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. Once in Nashville and Birmingham, there was additional driving to visit multiple tower sites throughout the city as well as the office and studios. \Atlanta to Nashville to Birmingham to Atlanta.	\$ 377.14
Wenzel,Nicholas Peter	Staff	1-Jun-18	Tips	Trip by car to Nashville and Birmingham on 5/22-5/23 to visit the owned real property of the client in those locations. Tips for the hotel valet and maid totaled \$10, or \$5 each.	\$ 10.00
May,Stephen	Manager	1-Jun-18	Ground	Driving to and from Cumulus Media's broadcasting studio locations to perform fixed asset inspections for valuation work.\EY office to Cumulus Broadcasting and back	\$ 13.63

Total	\$ 9,102.81
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