

Total Paraprofessional Fees Requested in this Application	\$0.00
Total Actual Paraprofessional Hours Covered by this Application	0.00
Average Hourly Rate for Paraprofessionals	\$0.00
Reimbursable Expenses Sought by this Application	\$0.00
This is a(n): <input checked="" type="checkbox"/> Monthly Application <input type="checkbox"/> Interim Application <input type="checkbox"/> Final Application	

In accordance with the *Order Authorizing the Debtors to Retain and Employ Grant Thornton LLP as Auditor Effective as of the Petition Date* [ECF No. 736] (“Retention Order”), sections 327, 330 and 331 of Title 11 of the United States Code (“Bankruptcy Code”), Rule 2016-1 of the Federal Rules of Bankruptcy Procedure (“Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (“Bankruptcy Local Rules”) and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [ECF No. 387] (“Compensation Procedures Order”), Grant Thornton LLP (“Grant Thornton”) hereby submits its second combined monthly fee statement (“Second Monthly Fee Statement”) for interim allowance of compensation for services rendered and reimbursement of expenses incurred during the period from February 24, 2021 through April 27, 2021 (“Compensation Period”). By this Second Monthly Fee Statement, Grant Thornton seeks (a) allowance of total fees of \$105,046.00 for the reasonable and necessary professional services rendered for the benefit of the Debtors; and (b) reimbursement for actual and necessary expenses in the sum of \$0.00 incurred during the Compensation Period.

In support of this Second Monthly Fee Statement, attached are the following exhibits:

Exhibit	Description
A	Summary of Total Fees by Professional
B	Summary of Time Detail by Task Category
C	Summary of Time Detail by Task Category by Professional
D	Time Detail by Professional

Pursuant to the Compensation Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within twenty-one (21) days of

service of the Second Monthly Fee Statement, serve via e-mail to Grant Thornton and the Applicant Recipients (as defined in the Compensation Procedures Order), a written notice setting forth the basis for the objection and the amount at issue (“Notice of Objection to Monthly Report”).

Absent a Notice of Objection to Monthly Report, the Debtors shall pay Grant Thornton an amount (“Actual Monthly Payment”) equal to 80 percent of the fees and 100 percent of the expenses requested in the applicable Second Monthly Fee Statement (“Maximum Monthly Payment”), which in this instance total \$84,036.80 in fees and \$0.00 expenses.

If a Notice of Objection to Monthly Report is timely served pursuant to the Fee Procedures Order, the objecting party and Grant Thornton shall attempt to resolve the objection on a consensual basis. If the parties reach an agreement, the Debtors shall promptly pay Grant Thornton an amount equal to 80% of the agreed-upon fees and 100% of the agreed-upon expenses.

WHEREFORE, Grant Thornton respectfully requests: (i) allowance of compensation for actual and necessary professional services rendered to the Debtors in the sum of \$105,046.00 and reimbursement of actual and necessary expenses incurred in the sum of \$0.00 for the period from February 24, 2021 through April 27, 2021; (ii) payment in the amount of \$84,036.80 representing 80% of the total compensation billed and 100% of the expenses incurred during the Compensation Period, in accordance with the Compensation Procedures Order; and (iii) such other and further relief as the Court deems just and proper.

DATED: June 29, 2021

GRANT THORNTON, LLP

By: /s/ Chris Stathopoulos

Chris Stathopoulos
Deputy General Counsel

Certificate of Service

I certify that, on June 29, 2021, I caused a true and correct copy of the foregoing document to be furnished by electronic/ECF delivery to the Application Recipients (as defined in the Fee Procedures Order).

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

Summary of Total Fees by Professional

Professional	Hours	Fee
Desormeaux, Michael	1.20	498.00
Eickenloff, Corey	3.00	825.00
Eye, Jacob	60.10	18,361.00
Folsom, Matthew	74.40	14,680.00
Gibennus, Mark	2.00	680.00
Gove, Richard	1.70	527.00
Guilbaud, Emilie	3.00	1,020.00
Konen, Keith	7.40	864.00
Krishnamurthy, Yaamini	5.50	495.00
Kumari, Anamika	0.90	58.50
Lopez, Jordan	26.70	9,180.00
McNulty, Richard	79.68	20,502.00
Narayan, Mathangi	1.00	90.00
Ross, Michael	12.00	1,260.00
S, Supriya	2.20	198.00
Schroeder, Kevin	35.50	12,410.00
Schwake, Jon	39.90	4,189.50
Scott, Phuong-Anh	23.70	7,347.00
Shannon, Ryan	2.00	620.00
Spreier, Colin	1.00	320.00
Sunthankar, Neha	5.20	338.00
Tew, Meghan	0.10	31.00
Throm, Amy	29.00	9,280.00
Woodfield, Craig	0.30	102.00
Zhu, Bowen	10.00	900.00
Grand Total	432.80	\$ 105,046.00

Summary of Time Detail by Task Category

Task	Hours	Fee
Integrated Audit of Financial Stmts	343.60	84,761.00
Internal Control Over Financial Reporting	89.20	20,285.00
Grand Total	432.80	105,046.00

Summary of Time Detail by Task Category by Professional

Professional	Task	Hours	Fee
Desormeaux, Michael	Integrated Audit of Financial Stmts	1.20	\$ 498.00
Eickenloff, Corey	Integrated Audit of Financial Stmts	1.00	\$ 275.00
Eye, Jacob	Integrated Audit of Financial Stmts	46.60	\$ 14,446.00
Folsom, Matthew	Integrated Audit of Financial Stmts	60.20	\$ 12,040.00
Gove, Richard	Integrated Audit of Financial Stmts	1.70	\$ 527.00
Guilbaud, Emilie	Integrated Audit of Financial Stmts	3.00	\$ 1,020.00
Konen, Keith	Integrated Audit of Financial Stmts	1.80	\$ 864.00
Kumari, Anamika	Integrated Audit of Financial Stmts	0.90	\$ 58.50
Krishnamurthy, Yaamini	Integrated Audit of Financial Stmts	5.50	\$ 495.00
Lopez, Jordan	Integrated Audit of Financial Stmts	36.00	\$ 9,180.00
McNulty, Richard	Integrated Audit of Financial Stmts	39.90	\$ 10,174.50
Narayan, Mathangi	Integrated Audit of Financial Stmts	1.00	\$ 90.00
Ross, Michael	Integrated Audit of Financial Stmts	12.00	\$ 1,260.00
S, Supriya	Integrated Audit of Financial Stmts	2.20	\$ 198.00
Schroeder, Kevin	Integrated Audit of Financial Stmts	31.60	\$ 10,744.00
Schwake, Jon	Integrated Audit of Financial Stmts	29.80	\$ 3,129.00
Scott, Phuong-Anh	Integrated Audit of Financial Stmts	21.70	\$ 6,727.00
Shannon, Ryan	Integrated Audit of Financial Stmts	2.00	\$ 620.00
Sunthankar, Neha	Integrated Audit of Financial Stmts	10.50	\$ 338.00
Tew, Meghan	Integrated Audit of Financial Stmts	0.10	\$ 31.00
Throm, Amy	Integrated Audit of Financial Stmts	29.00	\$ 9,280.00
Woodfield, Craig	Integrated Audit of Financial Stmts	0.30	\$ 102.00
Zhu, Bowen	Integrated Audit of Financial Stmts	10.00	\$ 900.00
		343.60	\$ 82,997.00
Eickenloff, Corey	Internal Control Over Financial Reporting	2.00	\$ 550.00
Eye, Jacob	Internal Control Over Financial Reporting	13.50	\$ 4,185.00
Folsom, Matthew	Internal Control Over Financial Reporting	13.20	\$ 2,640.00
Gibennus, Mark	Internal Control Over Financial Reporting	2.00	\$ 680.00
McNulty, Richard	Internal Control Over Financial Reporting	40.50	\$ 10,327.50
Schroeder, Kevin	Internal Control Over Financial Reporting	4.90	\$ 1,666.00
Schwake, Jon	Internal Control Over Financial Reporting	10.10	\$ 1,060.50
Scott, Phuong-Anh	Internal Control Over Financial Reporting	2.00	\$ 620.00
Spreier, Colin	Internal Control Over Financial Reporting	1.00	\$ 320.00
Grand Total		89.20	\$ 22,049.00
		432.80	\$ 105,046.00

TimeKeeper Name	Rank	Date	Month	HoursWorked	StandardAmount	Bill Rate	ToBillAmount	Task	Narrative
Eickenloff, Corey	Exp Mgr	2/24/2021	Feb	1	660	275	275.00	Internal Control Over Financial Reporting	2020 ITA Work
Eye, Jacob	Sr Mgr	2/24/2021	Feb	1	745	310	310.00	Integrated Audit of Financial Stmts	Drafting billing and bankruptcy filing for billing
									3 hours - 10-K tie-out
									2 hours - LSTC workbook
									1.5 hour - tax questions
									2 hours - revenue testing wrap up and YE summary
									.5 hours - internal status meeting
									2 hours - going concern memo
									.5 hours - concluding analytic
Folsom, Matthew	Snr II	2/24/2021	Feb	12	480	200	2,400.00	Integrated Audit of Financial Stmts	.5 hours - financial reporting controls
Gibennus, Mark	Ptr	2/24/2021	Feb	2	825	340	680.00	Internal Control Over Financial Reporting	Narrative not entered with time entry.
Konen, Keith	Exp Sr Mgr/Director	2/24/2021	Feb	0.2	775	320	64.00	Integrated Audit of Financial Stmts	VSG - Revise memo.
									1.2 hours - worked in Independence section
									1.4 hours - cleaned up more of the scoping template
									3.4 hours - reviewed concluding analytic and going concern section
									1.7 hours - worked on prepaid comp
Lopez, Jordan	New Mgr	2/24/2021	Feb	11.8	615	255	3,009.00	Integrated Audit of Financial Stmts	4.1 hours - cleaned up material weakness remediation work
McNulty, Richard	New Mgr	2/24/2021	Feb	0.3	615	255	76.50	Integrated Audit of Financial Stmts	CAM documentation
McNulty, Richard	New Mgr	2/24/2021	Feb	0.4	615	255	102.00	Integrated Audit of Financial Stmts	Tie out questions
McNulty, Richard	New Mgr	2/24/2021	Feb	0.3	615	255	76.50	Integrated Audit of Financial Stmts	Status call
McNulty, Richard	New Mgr	2/24/2021	Feb	4.1	615	255	1,045.50	Integrated Audit of Financial Stmts	reorg control testing
McNulty, Richard	New Mgr	2/24/2021	Feb	1.1	615	255	280.50	Integrated Audit of Financial Stmts	Derivative review and updates
McNulty, Richard	New Mgr	2/24/2021	Feb	1.3	615	255	331.50	Integrated Audit of Financial Stmts	Disclosure check list review
McNulty, Richard	New Mgr	2/24/2021	Feb	1.7	615	255	433.50	Integrated Audit of Financial Stmts	LSTC testing review and memo
Narayan, Mathangi	INDUS Mgr Above	2/24/2021	Feb	1	210	90	90.00	Integrated Audit of Financial Stmts	Tie out
S, Supriya	INDUS Mgr Above	2/24/2021	Feb	0.5	210	90	45.00	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Schroeder, Kevin	Ptr	2/24/2021	Feb	1.4	825	340	476.00	Integrated Audit of Financial Stmts	Review 10-K draft and audit workpapers relating to equity and debt
									0.30 Hours - team call
Schwake, Jon	Assoc I-1	2/24/2021	Feb	13.4	250	105	1,407.00	Integrated Audit of Financial Stmts	13.10 Hours - Preparing 10K tie out
Scott, Phuong-Anh	Tax Manager	2/24/2021	Feb	4	745	310	1,240.00	Integrated Audit of Financial Stmts	tax provision workpapers - review DDA, RTPs
Sunthankar, Neha	INDUS Snr Below	2/24/2021	Feb	0.7	155	65	45.50	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Throm, Amy	Tax Managing Director	2/24/2021	Feb	2	800	320	640.00	Integrated Audit of Financial Stmts	tax provision review
Zhu, Bowen	INDUS Mgr Above	2/24/2021	Feb	2	210	90	180.00	Integrated Audit of Financial Stmts	clear open items related to provision report
Eickenloff, Corey	Exp Mgr	2/25/2021	Feb	1	660	275	275.00	Internal Control Over Financial Reporting	2020 ITA Work
Eye, Jacob	Sr Mgr	2/25/2021	Feb	3.1	745	310	961.00	Integrated Audit of Financial Stmts	Auditing derivatives and work of specialists. Derivative confirmations and valuation spread sheets
									1 hour - financial reporting controls
									.5 hours - revenue wrap up
									.5 hours - tax questions
Folsom, Matthew	Snr II	2/25/2021	Feb	11	480	200	2,200.00	Internal Control Over Financial Reporting	9 hours - 10-K tie out
									1.2 hours - Addressed Mat. Weakness Remediation consult comments
									4.6 hours - Addressed outstanding planning comments
Lopez, Jordan	New Mgr	2/25/2021	Feb	9.3	615	255	2,371.50	Integrated Audit of Financial Stmts	2.5 hours - finalized rev memo and worked on subs. events footnote wp
McNulty, Richard	New Mgr	2/25/2021	Feb	0.2	615	255	51.00	Integrated Audit of Financial Stmts	Disclosure checklist
McNulty, Richard	New Mgr	2/25/2021	Feb	2.2	615	255	561.00	Integrated Audit of Financial Stmts	Bankruptcy controls testing and documentation
McNulty, Richard	New Mgr	2/25/2021	Feb	0.8	615	255	204.00	Internal Control Over Financial Reporting	Debt
McNulty, Richard	New Mgr	2/25/2021	Feb	0.1	615	255	25.50	Internal Control Over Financial Reporting	Tie out questions
McNulty, Richard	New Mgr	2/25/2021	Feb	0.8	615	255	204.00	Internal Control Over Financial Reporting	Update calls and discussions
McNulty, Richard	New Mgr	2/25/2021	Feb	1.8	615	255	459.00	Internal Control Over Financial Reporting	Bankruptcy Controls testing
S, Supriya	INDUS Mgr Above	2/25/2021	Feb	1.7	210	90	153.00	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Schroeder, Kevin	Ptr	2/25/2021	Feb	0.5	825	340	170.00	Integrated Audit of Financial Stmts	Review 2020 audit communications, letters, reports
									0.30 Hours - Team call
									2.70 Hours - Preparing Employee comp section
									1.80 Hours - uploading files to secure file transfer
Schwake, Jon	Assoc I-1	2/25/2021	Feb	16.4	250	105	1,722.00	Integrated Audit of Financial Stmts	11.60 Hours preparing 10k tie out
Scott, Phuong-Anh	Tax Manager	2/25/2021	Feb	5	745	310	1,550.00	Integrated Audit of Financial Stmts	review tax provision workpaper documentation, including review of stock compensation and tax depreciation. Meeting with team to discuss questions and status
Shannon, Ryan	Sr Mgr	2/25/2021	Feb	2	745	310	620.00	Integrated Audit of Financial Stmts	AQMT review
Sunthankar, Neha	INDUS Snr Below	2/25/2021	Feb	2.8	155	65	182.00	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Throm, Amy	Tax Managing Director	2/25/2021	Feb	2	800	320	640.00	Integrated Audit of Financial Stmts	tax provision review
Eickenloff, Corey	Exp Mgr	2/26/2021	Feb	1	660	275	275.00	Integrated Audit of Financial Stmts	2020 ITA Work
Eye, Jacob	Sr Mgr	2/26/2021	Feb	0.2	745	310	62.00	Integrated Audit of Financial Stmts	Call with audit team. Discussion over management review controls and testing method
Eye, Jacob	Sr Mgr	2/26/2021	Feb	1.2	745	310	372.00	Integrated Audit of Financial Stmts	Auditing derivatives and the valuation. Prepared audit memo
Eye, Jacob	Sr Mgr	2/26/2021	Feb	1.5	745	310	465.00	Integrated Audit of Financial Stmts	Discussions with CVC team and audit team on valuation of derivatives. Updating memo and valuation documentation
Eye, Jacob	Sr Mgr	2/26/2021	Feb	2	745	310	620.00	Integrated Audit of Financial Stmts	Financial statement close notes
									2 hours - legal letters
									1 hour - internal status meetings
									.5 hours - PBC list
									.5 hours - cash flow update
									2.5 hours - 10K Tie out
Folsom, Matthew	Snr II	2/26/2021	Feb	7	480	200	1,400.00	Integrated Audit of Financial Stmts	.5 hours - OPEX questions
Lopez, Jordan	New Mgr	2/26/2021	Feb	7.8	615	255	1,989.00	Integrated Audit of Financial Stmts	7.8 hours - CAM workbook, CAM memo, Claims meeting with management
McNulty, Richard	New Mgr	2/26/2021	Feb	0.4	615	255	102.00	Integrated Audit of Financial Stmts	Op ex review
McNulty, Richard	New Mgr	2/26/2021	Feb	1.3	615	255	331.50	Internal Control Over Financial Reporting	EE comp review and HR controls
McNulty, Richard	New Mgr	2/26/2021	Feb	1.8	615	255	459.00	Internal Control Over Financial Reporting	Debt review notes
McNulty, Richard	New Mgr	2/26/2021	Feb	0.6	615	255	153.00	Internal Control Over Financial Reporting	Claims walkthrough discussion

McNulty, Richard	New Mgr	2/26/2021 Feb	1.5	615	255	382.50	Internal Control Over Financial Reporting	Reorg controls testing
McNulty, Richard	New Mgr	2/26/2021 Feb	1.7	615	255	433.50	Internal Control Over Financial Reporting	FR test of controls
Schroeder, Kevin	Ptr	2/26/2021 Feb	1	825	340	340.00	Integrated Audit of Financial Stmts	Review audit workpapers related to derivatives, specialists documentation and Form 10-K disclosures
Schroeder, Kevin	Ptr	2/26/2021 Feb	0.9	825	340	306.00	Integrated Audit of Financial Stmts	Meeting with management and audit team to walk through the claims process and related accounting decisions
								0.40 Hours - Team call
								0.70 Hours - Helping with employee comp section
Schwake, Jon	Assoc I-1	2/26/2021 Feb	7.3	250	105	766.50	Internal Control Over Financial Reporting	6.20 Hours - Preparing 10K tie out
Scott, Phuong-Anh	Tax Manager	2/26/2021 Feb	4.2	745	310	1,302.00	Integrated Audit of Financial Stmts	finish review of documentation of income taxes - review final version received - tax summary memo, OK sale
Sunthakar, Neha	INDUS Snr Below	2/26/2021 Feb	0.5	155	65	32.50	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Tew, Meghan	Tax Manager	2/26/2021 Feb	0.1	745	310	31.00	Integrated Audit of Financial Stmts	tax 382 review assistance - call with Rick to discuss review
Throm, Amy	Tax Managing Director	2/26/2021 Feb	1	800	320	320.00	Integrated Audit of Financial Stmts	tax provision review
Zhu, Bowen	INDUS Mgr Above	2/26/2021 Feb	8	210	90	720.00	Integrated Audit of Financial Stmts	7500 final version transfer
Eye, Jacob	Sr Mgr	2/27/2021 Feb	2	745	310	620.00	Integrated Audit of Financial Stmts	Review audit work completed around mineral property additions. Auditing and review with CVC team on Opportune valuation report and related audit work.
								1.3 hours - 10-K tie out
Folsom, Matthew	Snr II	2/27/2021 Feb	1.5	480	200	300.00	Integrated Audit of Financial Stmts	.2 hours - EQT AR testing
								Disclosure
Krishnamurthy, Yaamini	INDUS Mgr Above	2/27/2021 Feb	5.5	210	90	495.00	Integrated Audit of Financial Stmts	Checklist
								1.7 hours - TCWG Presentation
								0.3 hours - Derivative follow up w/ client around volatility
Lopez, Jordan	New Mgr	2/27/2021 Feb	5.9	615	255	1,504.50	Integrated Audit of Financial Stmts	3.9 hours - Reviewed Grizzly TB and impairment memo to address review comments and updated CAM workbook
Schroeder, Kevin	Ptr	2/27/2021 Feb	2.2	825	340	748.00	Internal Control Over Financial Reporting	Review audit workpapers - substantive and controls over derivs, min properties, and specialist sections
Schwake, Jon	Assoc I-1	2/27/2021 Feb	2.8	250	105	294.00	Internal Control Over Financial Reporting	2.80 Hours - Preparing 10k tie out
Scott, Phuong-Anh	Tax Manager	2/27/2021 Feb	3.6	745	310	1,116.00	Integrated Audit of Financial Stmts	received updated provision - review new file for expired leases, bankruptcy related costs - review updated documentation transferred over
Sunthakar, Neha	INDUS Snr Below	2/27/2021 Feb	1.2	155	65	78.00	Integrated Audit of Financial Stmts	Narrative not entered with time entry.
Woodfield, Craig	Ptr	2/27/2021 Feb	0.3	825	340	102.00	Integrated Audit of Financial Stmts	Audot report review
Eye, Jacob	Sr Mgr	2/28/2021 Feb	4.5	745	310	1,395.00	Integrated Audit of Financial Stmts	3/ Auditing and reviewing mineral properties, AR, depletion calculation 1.5/ reviewing financial statements
Lopez, Jordan	New Mgr	2/28/2021 Feb	1.2	615	255	306.00	Integrated Audit of Financial Stmts	1.2 hours - call with Partner to go through Min. Prop. comments and review Rep Letter draft
McNulty, Richard	New Mgr	2/28/2021 Feb	3.1	615	255	790.50	Internal Control Over Financial Reporting	Debt review notes, derivative review notes, bankruptcy memos
Throm, Amy	Tax Managing Director	2/28/2021 Feb	3	800	320	960.00	Integrated Audit of Financial Stmts	Review of income tax provision
Eye, Jacob	Sr Mgr	3/1/2021 Mar	2.2	745	310	682.00	Integrated Audit of Financial Stmts	Draft audit committee presentation and deliverables
Eye, Jacob	Sr Mgr	3/1/2021 Mar	4.1	745	310	1,271.00	Integrated Audit of Financial Stmts	Review financial statement disclosures; review MD&A and provided comments to management
								2 hours - legal updates and legal memo
								8 hours - 10K tie out
								2 hours - audit opinions draft
Folsom, Matthew	Snr II	3/1/2021 Mar	13	480	200	2,600.00	Integrated Audit of Financial Stmts	1 hour - Concluding updates
Gove, Richard	Sr Mgr	3/1/2021 Mar	1.7	745	310	527.00	Integrated Audit of Financial Stmts	IRC 382 audit
Konen, Keith	Exp Sr Mgr/Director	3/1/2021 Mar	1.5	775	320	480.00	Integrated Audit of Financial Stmts	VSG - call with AET.
McNulty, Richard	New Mgr	3/1/2021 Mar	1.6	615	255	408.00	Integrated Audit of Financial Stmts	Debt testing updating
McNulty, Richard	New Mgr	3/1/2021 Mar	1.9	615	255	484.50	Integrated Audit of Financial Stmts	Derivative calls and updating of testing
								LSTC memo review, DIP financing Memo review, Rejected contract summary memo review, Reorganization expense memo review, Reorganization testing review, LSTC las
McNulty, Richard	New Mgr	3/1/2021 Mar	7.6	615	255	1,938.00	Internal Control Over Financial Reporting	review, Reorg controls testing updating
Schroeder, Kevin	Ptr	3/1/2021 Mar	1.3	825	340	442.00	Integrated Audit of Financial Stmts	Reviewed Form 10-K draft and GT audit opinions and consent
Schroeder, Kevin	Ptr	3/1/2021 Mar	2.2	825	340	748.00	Internal Control Over Financial Reporting	Reviewed audit workpapers substantive and internal control procedures over mineral properties, reserves and revenues
Scott, Phuong-Anh	Tax Manager	3/1/2021 Mar	2	745	310	620.00	Internal Control Over Financial Reporting	tax documentation - review tax memo and research contingent payment on sale
Throm, Amy	Tax Managing Director	3/1/2021 Mar	9	800	320	2,880.00	Integrated Audit of Financial Stmts	review of income tax provision
Eye, Jacob	Sr Mgr	3/2/2021 Mar	1.2	745	310	372.00	Integrated Audit of Financial Stmts	.8 - Auditing derivatives, third party valuation, updating the GT valuation memo; .4 evaluating FT disclosures
Eye, Jacob	Sr Mgr	3/2/2021 Mar	2	745	310	620.00	Integrated Audit of Financial Stmts	auditing the liabilities to compromise and court orders for petitions
Eye, Jacob	Sr Mgr	3/2/2021 Mar	6.4	745	310	1,984.00	Integrated Audit of Financial Stmts	2.5 FS review; 2.6 Review audit work over revenue transactions; 1.3 Review audit work over journal entry testing
								2 hours - legal confirmation update
								.5 hours - cash flow update
								5 hours - 10K Tie out
								.5 hours - internal status meeting
								.5 hours - PBC list and external status meeting
								.7 - Board minutes meeting
								1.5 hours - Board minutes meeting summary
Folsom, Matthew	Snr II	3/2/2021 Mar	12	480	200	2,400.00	Integrated Audit of Financial Stmts	1.3 hours - concl
Konen, Keith	Exp Sr Mgr/Director	3/2/2021 Mar	1	775	320	320.00	Integrated Audit of Financial Stmts	VSG - commodity derivative review.
McNulty, Richard	New Mgr	3/2/2021 Mar	4.3	615	255	1,096.50	Internal Control Over Financial Reporting	Reorg controls testing, Bankruptcy memo review and documentation
McNulty, Richard	New Mgr	3/2/2021 Mar	6.5	615	255	1,657.50	Integrated Audit of Financial Stmts	Status meetings, Debt review, FI review, Capital asset review, EE comp Review, Op ex review
Schroeder, Kevin	Ptr	3/2/2021 Mar	0.4	825	340	136.00	Integrated Audit of Financial Stmts	review with managers our 2020 audit committee communication materials for 2020 audit
Schroeder, Kevin	Ptr	3/2/2021 Mar	0.5	825	340	170.00	Internal Control Over Financial Reporting	performing test procedures over gathering contracts for 2020 audit
Schroeder, Kevin	Ptr	3/2/2021 Mar	0.5	825	340	170.00	Integrated Audit of Financial Stmts	Participate in management status meeting for 2020 audit
Schroeder, Kevin	Ptr	3/2/2021 Mar	2.2	825	340	748.00	Integrated Audit of Financial Stmts	Review prepaids and other assets and liabilities and bankruptcy accounting workpapers
Spreier, Colin	Exp Sr Mgr/Director	3/2/2021 Mar	1	775	320	320.00	Internal Control Over Financial Reporting	Discuss treatment of deferred taxes in the ceiling test; discuss treatment of contingent losses on firm volume commitments
Throm, Amy	Tax Managing Director	3/2/2021 Mar	5	800	320	1,600.00	Integrated Audit of Financial Stmts	tax provision review
Desormeaux, Michael	Professional Standards Partner	3/3/2021 Mar	0.2	995	415	83.00	Integrated Audit of Financial Stmts	Discuss classification of UTP as liability subject to compromise with Amy Throm
Eye, Jacob	Sr Mgr	3/3/2021 Mar	5	745	310	1,550.00	Internal Control Over Financial Reporting	Draft audit opinion, draft test of controls opinion, review and draft CAMs, draft and review audit committee presentation , review revenue testing workpapers
								Evaluation the sufficiency of our audit work over revenue testing, review work completed by team for journal entry testing, complete independence testing and draft audit
								independence letter
								3.5 hours - legal letters, legal memo, legal correspondence/ update
								1 hour - 10-K tie out
								.5 hours - revenue review notes
Folsom, Matthew	Snr II	3/3/2021 Mar	5	480	200	1,000.00	Integrated Audit of Financial Stmts	Consultation discussion
McNulty, Richard	New Mgr	3/3/2021 Mar	0.4	615	255	102.00	Internal Control Over Financial Reporting	Status meetings, 10 k tie out review
McNulty, Richard	New Mgr	3/3/2021 Mar	1.8	615	255	459.00	Integrated Audit of Financial Stmts	Bankruptcy controls testing, Bankruptcy memo review
McNulty, Richard	New Mgr	3/3/2021 Mar	5.2	615	255	1,326.00	Internal Control Over Financial Reporting	Participate in closing meeting with CFO and key mgmt for 2020 audit
Schroeder, Kevin	Ptr	3/3/2021 Mar	0.5	825	340	170.00	Integrated Audit of Financial Stmts	

Schroeder, Kevin	Ptr	3/3/2021 Mar	2.5	825	340	850.00	Integrated Audit of Financial Stmts	Review 10-K and financial statements, audit reports and IT audit procedures for 2020 audit
Scott, Phuong-Anh	Tax Manager	3/3/2021 Mar	4	745	310	1,240.00	Integrated Audit of Financial Stmts	tax voyager - RTP discussion, update with audit mgr - disc FN presentation of UTP and LSTC - update workpaper per Amy's comments; email client on foreign related questic
Throm, Amy	Tax Managing Director	3/3/2021 Mar	5	800	320	1,600.00	Integrated Audit of Financial Stmts	tax provision review
Desormeaux, Michael	Professional Standards Partner	3/4/2021 Mar	1	995	415	415.00	Integrated Audit of Financial Stmts	Review going concern consultation memo, management's analysis and related disclosures and provide comments to team
Eye, Jacob	Sr Mgr	3/4/2021 Mar	4	745	310	1,240.00	Internal Control Over Financial Reporting	Review audit work of controls for reorganization testing, review Q4 workpaper and quarterly review sections, draft management rep letter, review audit concluding modulu
Eye, Jacob	Sr Mgr	3/4/2021 Mar	8	745	310	2,480.00	Integrated Audit of Financial Stmts	financial reporting
Folsom, Matthew	Snr II	3/4/2021 Mar	7.2	480	200	1,440.00	Integrated Audit of Financial Stmts	1 AC meeting; 2.5 financial reporting and review of financial statements including concluding sections for final review ; 3 review of reorganization section and workpapers; 1
McNulty, Richard	New Mgr	3/4/2021 Mar	9.5	615	255	2,422.50	Internal Control Over Financial Reporting	IT sections and workpapers for IT testing
Schroeder, Kevin	Ptr	3/4/2021 Mar	1.2	825	340	408.00	Integrated Audit of Financial Stmts	Legal letters - 1.75 hours
Schroeder, Kevin	Ptr	3/4/2021 Mar	1.8	825	340	612.00	Integrated Audit of Financial Stmts	10-K final tie out - 5 hours
Schroeder, Kevin	Ptr	3/4/2021 Mar	1.8	825	340	612.00	Integrated Audit of Financial Stmts	.5 hours - Rep letter update
Scott, Phuong-Anh	Tax Manager	3/4/2021 Mar	0.9	745	310	279.00	Integrated Audit of Financial Stmts	Status calls, disclosure check list review, FI review notes, controls review, concluding activities, debt review notes, Bankruptcy review notes
Throm, Amy	Tax Managing Director	3/4/2021 Mar	2	800	320	640.00	Integrated Audit of Financial Stmts	prepare representation letter and complete Q4 review procedures on 2020 audit
Eye, Jacob	Sr Mgr	3/5/2021 Mar	2	745	310	620.00	Integrated Audit of Financial Stmts	Participate in 2020 audit committee meeting with management and committee
Eye, Jacob	Sr Mgr	3/5/2021 Mar	2.4	745	310	744.00	Internal Control Over Financial Reporting	Review 2020 audit concluding documentation procedures and workpapers
Folsom, Matthew	Snr II	3/5/2021 Mar	0.7	480	200	140.00	Internal Control Over Financial Reporting	voyager sign offs review of final tax fn and disclosure - update wpr for RTP response from client
Kumari, Anamika	INDUS Snr Below	3/5/2021 Mar	0.9	210	65	58.50	Integrated Audit of Financial Stmts	tax provision review
McNulty, Richard	New Mgr	3/5/2021 Mar	4.7	615	255	1,198.50	Integrated Audit of Financial Stmts	Complete audit reports, assist in filings
Schroeder, Kevin	Ptr	3/5/2021 Mar	0.3	825	340	102.00	Integrated Audit of Financial Stmts	Reviewing opinion and filing documents> Team meeting for test of controls
Schroeder, Kevin	Ptr	3/5/2021 Mar	2.3	825	340	782.00	Integrated Audit of Financial Stmts	.5 hours - tie out
Ross, Michael	Assoc I-1	3/8/2021 Mar	11.5	250	105	1,207.50	Integrated Audit of Financial Stmts	.25 hours - FR controls
Folsom, Matthew	Snr II	3/9/2021 Mar	2.5	480	200	500.00	Integrated Audit of Financial Stmts	Formatting of FS
Ross, Michael	Assoc I-1	3/9/2021 Mar	0.5	250	105	52.50	Integrated Audit of Financial Stmts	Closing review notes, final revies
Schroeder, Kevin	Ptr	3/9/2021 Mar	0.5	825	340	170.00	Integrated Audit of Financial Stmts	Complete Q4 and subsequent events final reviews for 10-K filing
McNulty, Richard	New Mgr	3/11/2021 Mar	2.2	615	255	561.00	Integrated Audit of Financial Stmts	Complete final 10-K review for filing along with GT related reports and disclosure documents and sign reports and complete related administrative procedures and consulta
Eye, Jacob	Sr Mgr	3/12/2021 Mar	2.1	745	310	651.00	Internal Control Over Financial Reporting	- Working on the final 10K tieout
McNulty, Richard	New Mgr	3/12/2021 Mar	2.4	615	255	612.00	Integrated Audit of Financial Stmts	2.5 hours - review and update final 10-K tie out
Schroeder, Kevin	Ptr	3/12/2021 Mar	0.8	825	340	272.00	Integrated Audit of Financial Stmts	- Finishing the final 10K tieout
McNulty, Richard	New Mgr	3/13/2021 Mar	0.6	615	255	153.00	Integrated Audit of Financial Stmts	engagement team on status of audit documentation and billing
Schroeder, Kevin	Ptr	3/23/2021 Mar	0.8	825	340	272.00	Integrated Audit of Financial Stmts	Closing review notes
Schroeder, Kevin	Ptr	3/24/2021 Mar	0.6	825	340	204.00	Integrated Audit of Financial Stmts	Wrap up audit discussions, preparing engagement economics, billings schedules
Schroeder, Kevin	Ptr	3/25/2021 Mar	0.3	825	340	102.00	Integrated Audit of Financial Stmts	Closing review notes
McNulty, Richard	New Mgr	3/27/2021 Mar	2.5	615	255	637.50	Integrated Audit of Financial Stmts	Audit completion documentation and meeting with IT professionals to wrap up / debrief
Schroeder, Kevin	Ptr	4/5/2021 Apr	0.6	825	340	204.00	Integrated Audit of Financial Stmts	Performing audit completion documentation
Schroeder, Kevin	Ptr	4/5/2021 Apr	0.7	825	340	238.00	Integrated Audit of Financial Stmts	meeting to discuss status and expectations related to emergence
Folsom, Matthew	Snr II	4/6/2021 Apr	1.5	480	200	300.00	Internal Control Over Financial Reporting	Finalizing audit documentation and file
McNulty, Richard	New Mgr	4/6/2021 Apr	2.4	615	255	612.00	Integrated Audit of Financial Stmts	meeting with management and team to plan for upcoming Q1 reveiw
Schroeder, Kevin	Ptr	4/6/2021 Apr	0.8	825	340	272.00	Integrated Audit of Financial Stmts	completion of final 2020 audit documentation
McNulty, Richard	New Mgr	4/7/2021 Apr	1.3	615	255	331.50	Integrated Audit of Financial Stmts	1.5 hours - AQMT comments on Revenue Controls workbook
Schroeder, Kevin	Ptr	4/7/2021 Apr	0.7	825	340	238.00	Integrated Audit of Financial Stmts	Finalization of audit documentation
Guilbaud, Emilie	Ptr	4/8/2021 Apr	3	825	340	1,020.00	Integrated Audit of Financial Stmts	Finalization of 2020 audit documentation and review comment clear
Schroeder, Kevin	Ptr	4/8/2021 Apr	1.2	825	340	408.00	Integrated Audit of Financial Stmts	Finalization of audit documentation
Schroeder, Kevin	Ptr	4/9/2021 Apr	0.3	825	340	102.00	Integrated Audit of Financial Stmts	Completion of 2020 audit final documentation and clear comments
Schroeder, Kevin	Ptr	4/12/2021 Apr	0.8	825	340	272.00	Integrated Audit of Financial Stmts	ITGC Review
Schroeder, Kevin	Ptr	4/14/2021 Apr	0.8	825	340	272.00	Integrated Audit of Financial Stmts	Completion of 2020 audit final reviews / documentation
Schroeder, Kevin	Ptr	4/16/2021 Apr	0.4	825	340	136.00	Integrated Audit of Financial Stmts	final archival procedure for completion of 2020 audit
Schroeder, Kevin	Ptr	4/19/2021 Apr	0.5	825	340	170.00	Integrated Audit of Financial Stmts	Prepare planning for Q1 review
Schroeder, Kevin	Ptr	4/20/2021 Apr	0.3	825	340	102.00	Integrated Audit of Financial Stmts	Prepare for and attend status meeting with management for Q1 interim review
Schroeder, Kevin	Ptr	4/21/2021 Apr	0.5	825	340	170.00	Integrated Audit of Financial Stmts	prepare for and attend client status meeting
Schroeder, Kevin	Ptr	4/23/2021 Apr	1.2	825	340	408.00	Integrated Audit of Financial Stmts	attend Q1 financial statement review status meeting with management
Schroeder, Kevin	Ptr	4/25/2021 Apr	1.2	825	340	408.00	Integrated Audit of Financial Stmts	read latest financial information for interim review

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