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Objection Deadline: November 27, 2019 at 5:00 pm  
Hearing Date: December 5, 2019 at 10:00 am

*Counsel for Peter Kravitz, as the Litigation  
Trustee for the Aegean Litigation Trust*

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

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In re:	:	Chapter 11
	:	
AEGEAN MARINE PETROLEUM NETWORK	:	Case No. 18-13374 (MEW)
INC., <i>et al.</i> <sup>1</sup>	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

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**NOTICE OF APPLICATION BY THE AEGEAN LITIGATION TRUST  
FOR ENTRY OF AN ORDER PURSUANT TO FEDERAL RULE  
OF BANKRUPTCY PROCEDURE 2004 AUTHORIZING EXAMINATION  
AND RELATED DISCOVERY OF PWC**

**PLEASE TAKE NOTICE** that the annexed *Application by Aegean Litigation Trust  
Entry of an Order Pursuant to Federal Rule of Bankruptcy Procedure 2004 Authorizing  
Examination and Related Discovery of PwC* (the “Application”) will be considered at a hearing  
held before the Honorable Michael E. Wiles, United States Bankruptcy Judge, at the United  
States Bankruptcy Court, Southern District of New York, One Bowling Green, Courtroom 617,

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<sup>1</sup> Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of each Debtor’s tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <http://dm.epiq11.com/aegean>.

New York, New York 10004, on **December 5, 2019 at 10 am (prevailing Eastern Time)**, or as soon thereafter as counsel can be heard.

**PLEASE TAKE FURTHER NOTICE** that objections, if any, to the Application shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 and shall be served upon: (i) the Honorable Michael E. Wiles, United States Bankruptcy Judge, at the United States Bankruptcy Court, One Bowling Green, Courtroom 617, New York, New York 10004-1408; and (ii) Kobre & Kim LLP, counsel for Peter Kravitz, as Litigation Trustee for the Aegean Litigation Trust, 300 Third Avenue, New York, New York 10022, Attn: D. Farrington Yates, Esq., so as to be so filed and received no later than November 27, 2019.

Dated: November 8, 2019

KOBRE & KIM LLP

/s/ D. Farrington Yates  
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*Counsel for Peter Kravitz, as the Litigation  
Trustee for the Aegean Litigation Trust*

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*Counsel to Peter Kravitz, as the  
Litigation Trustee for the Aegean Litigation Trust*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

_____	)	
In re:	)	Chapter 11
	)	
AEGEAN MARINE PETROLEUM NETWORK	)	Case No. 18-13374 (MEW)
INC., <i>et al.</i> <sup>1</sup>	)	
	)	
Debtors.	)	(Jointly Administered)
_____	)	

**APPLICATION BY THE AEGEAN LITIGATION TRUST FOR ENTRY OF AN ORDER  
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2004  
AUTHORIZING EXAMINATION  
AND RELATED DISCOVERY OF PWC**

<sup>1</sup> Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of each Debtor's tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <http://dm.epiq11.com/aegean>.

TO THE HONORABLE MICHAEL E. WILES,  
UNITED STATES BANKRUPTCY JUDGE:

Peter Kravitz, Litigation Trustee (“Trustee”) for the Aegean Litigation Trust (hereinafter the “Trust”), hereby makes this application (the “Application”) for entry of an order under section 105(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2004 of the Federal Rules of Bankruptcy Procedure, substantially in the form attached hereto as **Exhibit A**, authorizing discovery from PricewaterhouseCoopers International Limited (“PwC International”), PricewaterhouseCoopers S.A. (“PwC Greece”), and PricewaterhouseCoopers LLP (“PwC U.S.”) (together, the “PwC Parties” or “PwC”). In support of the Application, the Trust, by and through its undersigned counsel, respectfully states:

**PRELIMINARY STATEMENT**

Prior to filing the petition in the Chapter 11 Cases (defined below), Aegean Marine Petroleum Network Inc. with its affiliates and subsidiaries (collectively “AMPNI” or “Aegean”) disclosed certain financial irregularities that ultimately led to the restatement of the Aegean’s audited consolidated financial statements for fiscal years 2015, 2016 and the first three quarters of 2017. PwC Greece was the auditor for Aegean for the fiscal year ending December 31, 2016 and also conducted audits in fiscal year 2017.

The Trust is considering bringing claims against PwC Greece for failing to detect and report those financial irregularities thereby causing loss to Aegean. The Trust, therefore, seeks discovery from the PwC Parties to enable it to: (i) evaluate the diligence performed by PwC Greece in connection with the preparation and audit of AMPNI’s consolidated financial statements and audit opinions, (ii) determine the existence and extent of any wrongdoing in connection with the preparation, review, and issuance of those statements and audit opinions,

(iii) ascertain the role played by PwC U.S. and/or PwC International, if any, in connection with such diligence and preparation or review of the financial statements and audit opinions, and (iv) assist the Trust in evaluating whether it should pursue the recovery of any losses to Aegean (now the Trust) resulting from any negligence or intentional wrongdoing associated therewith.

### **JURISDICTION**

This Court has jurisdiction to consider this matter under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). This is a core proceeding under 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

#### **I. The Chapter 11 Cases**

1. On November 6, 2018, AMPNI and 74 of its direct and indirect subsidiaries (the “Debtors”) commenced cases (the “Chapter 11 Cases”) by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York. The Debtors’ Chapter 11 Cases were consolidated for procedural purposes only, and were jointly administered pursuant to Bankruptcy Rule 1015(b). *See* Order Directing Joint Administration of Chap. 11 Cases and Granting Rel. Relief, ECF No. 19.

2. On March 29, 2019, the Court entered an order, (the “Confirmation Order”), confirming the Joint Plan of Reorganization of Aegean Marine Petroleum Network Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (the “Plan”), which became effective on April 3, 2019. Order Confirm. The Joint Plan of Reorg., ECF No. 503.

3. The Plan, as confirmed by the Confirmation Order, provided for “Litigation Claims” and corresponding rights and privileges to be transferred from Aegean and its subsidiaries

to a litigation trust (i.e., the Trust). The Trust was formed on April 3, 2019, pursuant to the Plan and Confirmation Order, incorporating therein the Litigation Trust Agreement, for the purpose of pursuing the Litigation Claims for the benefit of the creditors of Aegean. *See* Notice of Filing of Am. Plan Suppl. at Exhibit E, ECF No. 492.

4. The Litigation Claims are broadly defined in the Plan to cover the range of claims belonging to “the Debtors or their Non-Debtor subsidiaries” arising from the frauds described herein, including but not limited to “claims and Causes of Action”: (i) “concerning improper accounting for or recordation of accounts receivable”; and (ii) “misstated accounting records, fraudulent misappropriation of funds by Dimitris Melissanidis [sic], claims against auditors and other professionals related to misappropriation of funds . . . .” Plan at Art. I(A), ¶ 87.

5. “Transferred Privileges” are defined in the Plan, via reference to the Litigation Trust Agreement, to include Aegean’s “rights, title and interest in the Litigation Trust Assets, free and clear of all liens, Claims, encumbrances and Interests (legal, beneficial or otherwise) . . . including, without limitation, all attorney-client privileges, work-product privileges, accountant-client privileges and any other evidentiary privileges or immunity.” Plan at Art. V(N); Litigation Trust Agreement, at 2.2.

6. “Cause of Action” is also broadly defined in the Plan to include, in relevant part, “any action, claim, cause of action, enforcement action, controversy, demand, right, action, Lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, offset, power, privilege, license, and franchise of any kind or character whatsoever, whether known, unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively,

whether arising before, on, or after the Petition Date, in contract or in tort, in law, or in equity or pursuant to any other theory of law.” Plan at Art. I(A), ¶ 19.

7. The Litigation Trust Agreement, as incorporated by the Plan and approved by the Confirmation Order, specifically empowers the Trust, through its Trustee, to: (i) “investigate, analyze . . . exercise rights, powers and privileges with respect to . . . the Litigation Claims and all Causes of Action in favor of or against the Litigation Trust”; and “seek the examination of any Entity or Person, with respect to the Litigation Claims.” Litigation Trust Agreement at Art. IV, ¶ 4.10 (m); Litigation Trust Agreement at Art. IV, ¶ 4.10 (p).

8. Pursuant to the Plan and Confirmation Order, the following Aegean companies, as relevant to the instant inquiry, have assigned or have been deemed to have assigned “all of their rights, title[s], and interest in and to all of the Litigation Claim” to the Trust: (i) AMPNI; (ii) Aegean Oil Terminal Corporation (“AOTC”); (iii) Aegean Marine Petroleum SA (“AMP SA”); and (iv) Aegean Marine Petroleum L.L.C. (“AMP LLC”). Confirmation Order, ¶ 71.

## **II. The PwC Parties**

9. Aegean engaged PricewaterhouseCoopers, through its Greek member firm, PwC Greece, as its independent auditor for the FY ending December 31, 2016. PwC Greece issued a “clean” audit opinion for 2016 and also conducted audits in FY 2017.

10. As represented to investors in Aegean’s FY 2016 Form 20-F, PwC Greece is a member firm of another PwC entity, PwC International, a U.K.-based membership-based company with member and network accounting and advisory firms operating in countries around the world. PwC International serves as the “coordinating entity for member firms in the PwC network” and “[f]ocus[es] on key areas such as strategy, brand, and risk and quality” including to “develop and implement policies and initiatives to achieve a common and coordinated approach among

individual firms where appropriate.”<sup>2</sup> PwC member firms are also “bound to abide by certain common policies and to maintain the standards of the PwC network as put forward by” PwC International. *Id.*

11. PwC’s global network also includes PwC U.S., which is a Delaware entity, headquartered in New York, which provides business advisory services, including auditing and accounting. As set forth in Exhibit 4.1 to PwC Greece’s Application for Registration on Form 1, filed with the Public Company Accounting Oversight Board (“PCAOB”) on or about April 15, 2004, PwC U.S. “provide[s] technical guidance on material accounting, auditing and SEC reporting issues to engagement teams serving foreign private issuers and consult on various accounting, auditing, and SEC reporting issues as necessary, or as required under relevant PwC policy.”<sup>3</sup>

12. The terms of PwC Greece’s engagement with Aegean, as set forth in the June 30, 2016 engagement letter between the parties (the “Engagement Letter”), specifically provides that PwC Greece may draw on the resources of and/or subcontract its related entities (including PwC U.S., which is identified specifically as an example), in connection with the services provided to Aegean.

13. As a result, the Trust seeks discovery not only from PwC Greece with respect to audit services provided to Aegean but also PwC International and PwC U.S. to ascertain what

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<sup>2</sup> 2018 Transparency Report, PricewaterhouseCoopers LLP (Oct. 31, 2018), <https://www.pwc.com/us/en/about-us/assets/pwc-us-fy18-transparency-report.pdf>.

<sup>3</sup> Accounting and Auditing Practice Quality Control Summary, Ex. 4.1 to PwC Greece PCAOB Form 1, available for download from, <https://rasr.pcaobus.org/Forms/FormSummary.aspx?ID=DCAC508EEE8E5A5616D73C2130C8AB4E>.



services were provided under the engagement with Aegean and if any were related to the audit work undertaken by PwC Greece and filings by Aegean with the SEC.

### **III. Financial Irregularities and Related Activity**

14. As Aegean's independent auditor, PwC Greece served to ensure the reliability of Aegean's financial statements and were required to comply with applicable auditing standards.

15. At all times during its auditing retention period, PwC Greece assisted in the preparation of and opined on the accuracy of Aegean's consolidated financial statements.

16. At least one of the entities allegedly reporting false accounts payable to Aegean was located in the United States. Upon information and belief, as part of confirming financial information related to Aegean's transactions with third party entities, PwC Greece would direct confirmations to those parties in the United States.

17. In May 2018, Aegean announced to the market that the audit committee of the Board of Directors of AMPNI (the "Audit Committee") was conducting a review of matters related to the preparation and completion of the company's annual financial statements for the year ended December 31, 2017.

18. On June 4, 2018, Aegean disclosed that approximately \$200 million of accounts receivable would likely be written off, because the underlying transactions were likely "without economic substance and improperly accounted for in contravention of the Company's normal policies and procedures." Form 6-K, AMPNI (June 4, 2018).

19. On November 2, 2018, Aegean announced the results of the Audit Committee's investigation, including that up to US \$300 million of "Company cash and other assets were misappropriated through fraudulent activities" and, accordingly, the revenues and earnings were

“substantially overstated” in the years 2015, 2016 and 2017, and that its financial results would need to be restated. *Id.*

20. Yet, PwC Greece issued an unqualified or “clean” audit opinion of Aegean’s consolidated financial statements for the year that ended December 31, 2016.

**RELIEF REQUESTED**

21. By this Application, the Trust, through the Trustee, requests entry of an order, pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure authorizing the Trust to issue subpoenas pursuant to Rule 9016 of the Federal Rules of Bankruptcy Procedure for the production of documents and for testimony of representatives and:

- a. directing the PwC Parties produce responsive documents requested on the attached **Exhibit A(1)**, with respect to PwC International, **Exhibit A(3)**, with respect to PwC U.S., and **Exhibit A(5)**, with respect to PwC Greece, hereto for examination by the Trust no later than fourteen (14) days within entry of an order approving this Application unless otherwise agreed; and
- b. directing the PwC Parties each to appoint an appropriate representative to submit to an examination under oath on the topics set forth on the attached **Exhibit A(2)**, with respect to PwC International, **Exhibit A(4)**, with respect to PwC U.S., and **Exhibit A(6)**, with respect to PwC Greece, on such date and time and at a location in New York City as designated in writing by the Trust on not less than (fourteen) 14 days’ notice unless otherwise agreed.

## **BASIS FOR RELIEF REQUESTED**

### **I. Entry of an Order Pursuant to Bankruptcy Rule 2004 is Proper and Appropriate under the Circumstances**

22. Bankruptcy Rule 2004(a) states that on “motion of any party in interest, the court may order the examination of any entity.” Fed. R. Bankr. P. 2004(a).

23. The granting of a motion under Bankruptcy Rule 2004 lies within the sound discretion of this Court. *See In re Enron Corp.*, 281 B.R. 836, 840 (Bankr. S.D.N.Y. 2002) (“As the permissive language of *the* rule suggests, the Court has the discretion to grant a request for a 2004 examination . . .”) (citations omitted).

24. The broad scope of any examination sought under Bankruptcy Rule 2004 may relate to “the acts, conduct, or property or to the liabilities and financial condition of the debtor, or to any matter which may affect the administration of the debtor’s estate, or to the debtor’s right to a discharge.” Fed. R. Bankr. P. 2004(b). It may also be used to seek information relating to potential causes of action on behalf of the estate. *See e.g., In re Hughes*, 281 B.R. 224, 226 (Bankr. S.D.N.Y. 2002) (noting that Bankruptcy Rule 2004 examination is an appropriate means to aid in the “investigation of potential claims on behalf of the debtor”). Bankruptcy Rule 2004 “allows considerable leeway for all manner of so-called fishing expeditions provided that there is a reasonable nexus to the debtor and the administration of the debtor’s case.” *In re Hilsen*, No. 87-11261 (JMP), 2008 WL 2945996, at \*1 (Bankr. S.D.N.Y. July 25, 2008) (Peck, J.).

25. The Trust is a “party of interest” as contemplated under Bankruptcy Rule 2004, and was explicitly assigned the rights and corresponding privileges to pursue Litigation Claims for the benefit of Aegean’s estate, which were defined in the Plan specifically to include claims relating to “improper accounting for or recordation of accounts receivable” and “misstated accounting

records, fraudulent misappropriation of funds by Dimitris Melissanidis [sic], claims against auditors and other professionals related to misappropriation of funds . . . .” Plan, Art. I(A), ¶ 87.

26. Examination of the PwC Parties through Bankruptcy Rule 2004 is proper. Bankruptcy Rule 2004 provides for “the examination of any entity.” *See* Fed. R. Bankr. P. 2004 (a). “Any third party who has a relationship with a debtor may be made subject to a Rule 2004 investigation.” *In re Recoton Corp.*, 307 B.R. 751, 755 (Bankr. S.D.N.Y. 2004) (citing *Air Line Pilots Ass’n, Int’l v. Am. Nat’l Bank & Trust Co. of Chi. (In re Ionosphere Clubs, Inc.)*, 156 B.R. 414, 432 (S.D.N.Y. 1993)); *see also ePlus, Inc. v. Katz (In re Metiom, Inc.)*, 318 B.R. 263, 268-271 (S.D.N.Y. 2004) (holding that Bankruptcy Rule 2004 may be employed by debtors who seek to compel discovery of information maintained by creditors or third-parties where such information relates to the effective reorganization and administration of the estate).

27. Good cause exists for the Bankruptcy Rule 2004 discovery the Trust seeks from PwC because the Trust needs information exclusively within its control to assess the validity of potential Litigation Claims, as defined in the Plan, in order to determine whether any wrongdoing occurred and whether any recovery is due for Aegean’s estate (now the Trust) in connection with the frauds perpetrated on Aegean. *See e.g., In re Drexel Burnham Lambert Grp., Inc.*, 123 B.R. 702, 712 (Bankr. S.D.N.Y. 1991) (“Good cause may ordinarily be sustained by a claim that the requested documents are necessary to [the] establishment of the moving party's claim or that denial of production would cause undue hardship or injustice.”).

28. Bankruptcy Rule 2004 also requires the Court to “balance the competing interests of the parties, weighing the relevance of and necessity of the information sought by examination.” *In re Drexel Burnham Lambert Grp.*, 123 B.R. 702, 711 (Bankr. S.D.N.Y. 1991). Courts consider the purpose of the request and degree of intrusiveness. *Id.* Here, as set forth above, the Trust has

good cause to seek the information requested herein, and the balance of competing interests militates strongly in favor of the Trustee being permitted to seek this information from PwC. The Trust is unable to obtain the information sought from other persons or entities and obtaining such information is essential to the Trust's ability to assess the validity of certain Litigation Claims for the benefit of Aegean's estate assigned to the Trust. The requests are specifically targeted to the assessment of potential claims based on information the PwC Parties exclusively possess and go no further than necessary to properly assess the claims.

29. Thus, as a matter of law, the Trust has the right as a party of interest with good cause to seek the requested relief "to ascertain whether wrongdoing has occurred" in connection with the financial restatements and accounting irregularities, to assist in any recovery due to the beneficiaries of the Litigation Trust in pursuit of any Litigation Claims. *In re Hilsen*, 2008 WL 2945996, at \*4 (citation omitted); *see also In re Recoton Corp.*, 307 B.R. 751, 755 (Bankr. S.D.N.Y. 2004) ("The purpose of a Rule 2004 examination is to assist a party in interest in determining the nature and extent of the bankruptcy estate, revealing assets, examining transactions and assessing whether wrongdoing has occurred.").

## **II. The Relief Requested is Authorized Post-Confirmation as a Matter of Law and as Specifically Contemplated by this Court**

30. The "fact that this Rule 2004 Motion was filed post-confirmation of the Plan does not alter [the] conclusion" that the Bankruptcy Court "has subject matter jurisdiction" over the Application. *See In re Millennium Lab Holdings II, LLC*, 562 B.R. 614, 622 (Bankr. D. Del. 2016). *See also In re Gawker Media LLC*, 2017 WL 2804870, at \*6 (Bankr. S.D.N.Y. June 28, 2017) (noting the post-confirmation "Rule 2004 Motion 'fits squarely within the purpose of Rule 2004, as the Litigation Trustee seeks to examine third parties for the purpose of discovering assets, examining transactions, and determining whether wrongdoing has occurred'" (quoting *In re*

*Millenium*, 562 N.R. at 627)). “Rule 2004 is a rule of *bankruptcy* procedure that does not exist independent of a bankruptcy environment” and thus, “by its nature, and not the particular factual circumstance, could arise only in the context of a bankruptcy case” and is properly within the Court’s core jurisdiction over a claim that “arises in” title 11 of the Bankruptcy Code. *Id.* (internal citation omitted). *See also* 28 U.S.C. § 1334.

31. Alternatively, outside of the Court’s authority to order Bankruptcy Rule 2004 examinations as a matter of the Court’s jurisdiction, the Court also has the authority to do so as specifically contemplated in the Plan and related documents.

- a. The Litigation Trust Agreement, as incorporated by the Plan approved by the Court’s Confirmation Order, specifically contemplates the requested examination and empowers the Court to permit the Trust to “seek the examination of any Entity or Person, with respect to the Litigation Claims.” Litigation Trust Agreement, at 4.10(p).
- b. Further, as set forth in the Confirmation Order, the Court specifically retained jurisdiction “over the Chapter 11 Cases and all matters arising out of, or related to, the Chapter 11 Cases and the Plan, including, but not limited to, the matters set forth in Article XII of the Plan. Confirmation Order, ¶ 53. Article XII of the Plan specifies, in relevant part, that the Court has retained jurisdiction, without limitation, to: (i) “adjudicate, decide, or resolve any and all matters related to Causes of Action”; (ii) “adjudicate, decide, or resolve any and all matters related to ‘Litigation Claims’”; (iii) enter and implement such orders as may be necessary or appropriate to execute, implement, or consummate the provisions of the Plan and all contracts . . . and other agreements or documents created in connection with the

Plan”; (iv) “decide and resolve all matters related to the Litigation Trust Documents”; and (v) “hear any other matter not inconsistent with the Bankruptcy Code and the jurisdiction of the Bankruptcy Court.” Plan, at Art. XII, ¶¶ 6, 7, 9, 24, 26.

32. Thus, the Court has the authority to grant the Application either through its jurisdiction over Bankruptcy Rule 2004 examinations, or through the powers specifically reserved in the Confirmation Order and the Litigation Trust Agreement, as so-ordered by this Court.

33. The Trust requires the ability to investigate the actions taken by PwC Greece in connection with the auditing of Aegean’s accounts to assess whether any wrongdoing occurred and to ascertain whether (and what) Litigation Claims may exist to recover Aegean’s assets for the benefit of its estate assigned to the Trust. To do so, the Trust requires information as to the preparation and auditing of Aegean’s consolidated financial statements, including, but not limited to, the respective responsibilities of, communications with, and services provided by each of PwC Greece, PwC International, and PwC U.S. in connection therewith.

### **NOTICE**

34. Notice of this Application has been provided in accordance with the *Order Establishing Certain Notice, Case Management and Administrative Procedures*, dated November 27, 2018, ECF. 109. Additionally, notice of this Application has been provided to the PwC Parties. The Trust respectfully submits that such notice is sufficient and no other or further notice need be provided.

35. PwC Greece, PwC U.S. and PwC International are all named as defendants in *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, C.A. No. 18-cv-04993 (NRB) (S.D.N.Y.) and have engaged counsel in the United States in connection with their defense of that

action, which is currently pending in the United States District Court for the Southern District of New York. The undersigned have had discussions with counsel for each of PwC Greece, PwC U.S., and PwC International to reach an agreement with respect to the voluntary production of documents and presentation of witnesses to address the topics requested in this Application. To date, no agreement has been reached. Notice of this Application has also been provided to those counsel.

**NO PRIOR REQUEST**

36. No previous request for the relief sought herein has been made to this Court or any other court.

**CONCLUSION**

**WHEREFORE**, for the foregoing reasons, the Trust respectfully requests entry of an order granting this Application in its entirety and granting such other and further relief the Court deems just and appropriate.

Dated: November 8, 2019

New York, New York

PETER KRAVITZ, AS THE  
LITIGATION TRUSTEE FOR THE  
AEGEAN LITIGATION TRUST

By:

/s/ D. Farrington Yates  
KOBRE & KIM  
800 Third Avenue  
New York, New York 10022  
(212) 488-1200

*Counsel to Peter Kravitz, as the*



*Litigation Trustee for the Aegean  
Litigation Trust*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
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AEGEAN MARINE PETROLEUM NETWORK	:	Case No. 18-13374 (MEW)
INC., <i>et al.</i> <sup>1</sup>	:	
	:	
Debtors.	:	(Jointly Administered)

**ORDER AUTHORIZING  
THE AEGEAN LITIGATION TRUST TO ISSUE  
SUBPOENAS DIRECTING EXAMINATION  
AND RELATED DISCOVERY OF PWC  
PURSUANT TO RULE 2004 OF THE  
FEDERAL RULES OF BANKRUPTCY PROCEDURE**

Peter Kravitz, as the Litigation Trustee (the “Trustee”)<sup>2</sup> for the Aegean Litigation Trust (hereinafter, the “Trust”) filed an application (the “Application”) for an order, pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure, (a) directing the production for inspection and copying of documents, and (b) directing the appearance and submission to an oral examination to be taken under oath to PricewaterhouseCoopers International Limited, PricewaterhouseCoopers S.A., and PricewaterhouseCoopers LLP (together, “PwC” or the “PwC Parties”); and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and sufficient notice having been provided; and the Court having found and determined that the relief sought in the Application is proper; and the legal and factual

<sup>1</sup> Due to the large number of Debtors in these chapter 11 cases, a complete list of the Debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <http://dm.epiq11.com/aegean>.

<sup>2</sup> Any capitalized terms not defined herein shall have the meanings ascribed in the Application.

bases set forth in the Application having established just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore,

IT IS HEREBY ORDERED THAT:

1. The relief requested in the Application is GRANTED to the extent set forth herein.
2. The Trustee's counsel, Kobre & Kim LLP ("Kobre & Kim"), is authorized to serve subpoenas pursuant to Rule 45 of the Federal Rules of Civil Procedure as incorporated by Rule 9016 of the Federal Rules of Bankruptcy Procedure, directing the PwC Parties to produce documents as set forth in the document requests attached hereto as Exhibit 1, with respect to PwC International, Exhibit 3, with respect to PwC U.S., and Exhibit 5, with respect to PwC Greece (the "Document Requests").
3. The PwC Parties shall comply with the Document Requests by no later than fourteen (14) days after the entry of this Order or at a time mutually agreed by the Trustee and the PwC entity to which the request is directed. If any one of the PwC Parties withholds any document on the basis of privilege, privacy or other grounds, then that entity is required to provide a log in accordance with Rules 26 and 45 of the Federal Rules of Civil Procedure as incorporated by Rule 9016 of the Federal Rules of Bankruptcy Procedure, so as to be delivered with the document production.
4. Kobre & Kim is authorized to serve subpoenas on the PwC Parties compelling the testimony from each concerning the topics attached hereto as Exhibit 2, with respect to PwC International, Exhibit 4, with respect to PwC U.S., and Exhibit 6, with respect to PwC Greece, on such date and time and at a location in New York City as designated in writing by the Trustee on not less than fourteen (14) days' notice, unless otherwise agreed by the Trustee and the PwC entity to which the subpoena is directed.
5. To the extent necessary, the Trustee's rights are reserved to request additional examinations or documents under Rule 2004 of the Federal Rules of Bankruptcy Procedures based

on any information that may be revealed as a result of the discovery obtained pursuant to this Order.

6. Service of a copy of this Order and the subpoenas upon each of the relevant parties and their counsel (if known) by United States first-class international mail or as otherwise required by law, shall constitute good and proper service of this Order and the subpoenas.

7. This Court retains jurisdiction to resolve all matters arising under or related to this Order, and to interpret, implement, and enforce the provisions of this Order.

Dated: New York, New York  
December \_\_, 2019

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UNITED STATES BANKRUPTCY JUDGE  
HONORABLE MICHAEL E. WILES

**EXHIBIT 1**

**Document Requests for PricewaterhouseCoopers International Limited**

### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these requests is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these requests, the following definitions will apply, regardless of whether the defined word is capitalized:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “AMPNI” means Aegean Marine Petroleum Network, Inc.

3. “AMP LLC” means Aegean Marine Petroleum L.L.C.

4. “AOTC” means Aegean Oil Terminal Corporation.

5. “AMP SA” means Aegean Marine Petroleum SA.

6. “OTE” means OilTank Engineering & Consulting Ltd.

7. “Grady” means Grady Properties Corporation S.A.

8. “You” or “Your” means the party to whom these requests are directed, and shall include anyone acting on behalf of that party, over whom the party has control, or which is, or may be subrogated to the party’s interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

9. The “PwC Entities” or “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and

PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

10. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

11. “Communication(s)” means the transmittal of information (in the form of facts, ideas, inquiries, or otherwise), including without limitation, oral or written Communications and includes any Document evidencing such Communication. It includes the transmittal of information by any means, including email, SMS, MMS or other “text” messages, messages on “social networking” sites (including but not limited to, Facebook, WhatsApp, MySpace, and Twitter), shared applications from cell phones, or by any other means. “Communication” also shall include, without limitation, all originals and copies that are provided by You or to You by others.

12. “Document(s)” or “Electronically Stored Information” means any “writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations—stored in any medium from which information can be obtained directly, or, if necessary, after translation by the responding party into a reasonably usable form.” Fed. R. Civ. P. 34(a)(1)(A).

13. “Relating to,” “Referring to,” “Involving,” or “Concerning,” when referring to any given subject matter, is given the broadest meaning, including any Document that constitutes, comprises, involves, contains, embodies, reflects, identifies, states, mentions, alludes to, or refers directly or indirectly to the particular subject matter identified.

14. “Request(s)” means any of the document Requests listed below, numbered 1 through 24.

15. “Person” means any natural person or any legal entity, including, without limitation, any business or governmental entity or association.

#### Instructions

1. The time period applicable to all Requests below is January 1, 2016 to the date of Your response to these Requests, except if a different time period is specifically set forth in a particular Request (the “Relevant Time Period”).

2. All instructions set forth in title 11, United States Code, the Bankruptcy Rules, the Local Rules and the Federal Rules of Civil Procedure (collectively, “Applicable Law”) are incorporated herein by reference.

3. In response to these Requests, You are required to produce all Documents that are in the possession, custody, or control of You or any of Your employees, agents, representatives, attorneys, investigators, or any other person acting or purporting to act on Your behalf. This includes not only Documents in Your physical custody but any Documents that are owned in whole or in part by You and those that You have an understanding (express or implied) that You may use, inspect, examine, or copy. You must provide all information in response to a Document Request which is known to You, Your agents, employees, financial advisors,



or attorneys, including any former agents, employees, financial advisors, or attorneys who acted or purported to act on Your behalf during any part of the Relevant Time Period.

4. Pursuant to Applicable Law, Documents shall be produced as they are kept in the ordinary course of business or shall be organized and labeled to correspond to the categories in these Requests. Documents attached to each other in their original form shall not be separated.

5. If no information or Documents responsive to a numbered paragraph are in Your possession, custody or control, You are to indicate this in a written response.

6. The fact that a Document has, will or may be produced by another party or third party to these or related proceedings does not relieve You of the obligation to produce Your copy of the same Document.

7. Documents must be produced in their entirety without redaction, abbreviation, or expurgation and including all attachments affixed to the Document, except as permitted by Applicable Law. If any Document is withheld in whole or in part under claim of any privilege or work product or other immunity, then consistent with Applicable Law, You are to provide a list of such Documents identifying each such Document for which any such privilege, work product, or other immunity is claimed, together with the following information:

- a. the nature of the claim of privilege or immunity;
- b. the pertinent facts relied upon in support of the claim of privilege or immunity;
- c. all persons on whose behalf the privilege or immunity is claimed;
- d. the type of Document (*e.g.*, letter, memorandum, note, telegram, e-mail, chart, report, recording, etc.);
- e. the subject matter (without revealing the information as to which privilege is claimed); and

f. its date, author(s), sender(s), addressee(s), and recipient(s).

You are further directed to describe the factual and legal basis for each claim of privilege or immunity in sufficient detail so as to permit a court to adjudicate the validity of the claim of privilege or immunity, and to produce all Documents or portions thereof not subject to Your claim of privilege or immunity. If Your claim of privilege, protection or immunity depends on state law, You are to specify the state upon whose law You purport to rely.

8. Unless otherwise agreed, responsive electronic Documents shall be produced in native format. All Documents whose native format is that of a Microsoft Excel file (or other electronic spreadsheet file) shall be produced with a single-page placeholder (Group IV .tiff image) indicating that the file is a spreadsheet and shall be produced in native format, including the logical formulae within the cells of the spreadsheet and any metadata contained in the file.

All Documents whose native format is that of a Microsoft Word or Word Perfect file (or other electronic word processed file) or Microsoft PowerPoint file (or other electronic presentation file), shall be produced with a single-page placeholder (Group IV .tiff image) indicating that the file is a .doc, .docx, .wpd, or .ppt file, or other file suffix as relevant and shall be produced in native format, including any metadata contained in the file. The right to demand production of any other responsive Documents in their native format (including all metadata) is expressly reserved, and You must preserve all Documents which You have a duty to preserve in their native format (including all metadata). Responsive hard-copy Documents shall be produced with scanned images delivered as single-page 300-dpi-resolution Group IV .tiff image. Each image should have a unique file name and should be named with the beginning Bates number assigned to it. Image file names should not contain spaces.

9. These Requests are continuing in nature and require You to supplement Your production if You come into possession, custody, or control of responsive material after the time of initial production.

10. While You are not to produce exact duplicates of any Document or Communication, You are required to produce not only the original of all Documents or Communications responsive to any of the Requests listed below, but also all copies of such Documents or things which bear any notes or markings not found on the original and all preliminary, intermediate, final, and revised drafts or embodiments of such responsive materials.

11. With respect to any Documents called for by these Requests but that are no longer in Your possession, custody or control because of destruction, loss or that You cannot produce for any other reason, list for each such Document: (a) the type of Document (e.g., letter, memorandum); (b) the contents of the Document; (c) the date of the Document; (d) the author of the Document; (e) the addressee and any other recipients of the Document; (f) the relationship of the author, addressees, and recipients to each other; and (g) the manner and date of disposition of the Document.

12. Every word written in the singular shall be construed to include the plural, and vice versa, to make each Request inclusive rather than exclusive.

13. The terms “and” and “or” shall be construed either disjunctively or conjunctively, as necessary to bring within the scope of the discovery Request all responses that might otherwise be construed to be outside of its scope.

14. The past tense shall be construed to include the present tense, and vice versa, to make each Request inclusive rather than exclusive.

Document Requests

1. All Documents and/or Communications concerning the preparation of and/or filing in the United States of Aegean's financial statements for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final statements, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

2. All Documents and/or Communications concerning the preparation of and/or issuance of audit opinions for Aegean for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final opinions, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

3. All Documents and/or Communications concerning Aegean financials, including but not limited to AOTC, AMP SA, AMPNI, and AMP LLC, including but not limited to draft or final forms of historical financial statements, auditor reports, general ledgers, and diligence and/or work product conducted, and/or information compiled in connection therewith, including but not limited to payment orders, audit confirmations, debit advices, contracts, invoices, purchase orders or other underlying transactional Documents.

4. All Communications between and among PwC International, PwC Greece, and/or PwC U.S. for the years 2016 through 2018 concerning Aegean, including any Documents sent or received in connection therewith.

5. All Documents and/or Communications relating to the responsibilities respectively undertaken by PwC International, PwC Greece, and PwC U.S. relating to auditing of Aegean and preparation of Aegean financial statements.

6. Documents sufficient to show the organizational relationships, hierarchy, flow of information, division of responsibilities, and compliance protocols, between and among PwC International, PwC Greece, and PwC U.S. in connection with the preparation of and/or filing in the United States of Aegean's financial statements.

7. Documents sufficient to show any and all persons involved with or related to PwC Greece's engagement with Aegean, audits of Aegean, and the preparation of Aegean's financial statements for the years 2016 through 2018 and any diligence performed therewith, including but not limited to organizational charts, staffing memoranda, working group lists, and draft bills or time records provided to Aegean. The response to this Request shall include but not be limited to the names, contact information, curriculum vitae, position, job description, and dates of employment of any such Persons.

8. All Communications relating to meetings, discussions, calls, or conversations about Aegean for the years 2016 through 2018, and any Documents referenced therein or memorializing such Communications, including but not limited to meeting minutes, summaries, or memoranda.

9. All Documents and/or Communications relating to OilTank Engineering & Consulting Ltd., including but not limited to any and all payments made to OTE for the years 2016 through 2018.

10. All Documents and/or Communications relating to REMAT FZE and/or Tamer Marei.

11. All Documents and/or Communications relating to Leskira Holdings Limited.

12. All Documents and/or Communications relating to Leveret International S.A.

13. All Documents and/or Communications relating to Net Fuels Ltd FZE.

14. All Documents and/or Communications relating to the Receivable Entities, including but not limited to all Communications with these entities and all Documents and/or Communications about Aegean's accounts receivables in connection therewith for the years 2016 through 2018.

15. All Documents and/or Communications relating to transactions between the Receivable Entities and Aegean for the years 2016 through 2018.

16. Documents sufficient to show Your protocol or practices relating to confirmation of unpaid balances in accounts receivables in connection with preparation of Aegean's financial statements.

17. All Documents relating to payments from Aegean in connection with PwC Greece's engagement, including, but not limited to, billing requests, payment requests, payment instructions, payment orders, transactions, receipts, and debit advices to and from Aegean and PwC for the years 2016 through 2018.

18. All Documents relating to PwC Greece's engagement and scope of work in connection with PwC Greece's engagement with Aegean and all Communications related therewith, whether in draft or final form, including but not limited to all engagement letters, marketing materials, pitch materials, meeting or call notes, and presentations.

19. Any and all Communications between and among Eleni Tourtolou, Katerina Bokou, Dimitrios Mathiopoulos, Dimitris Melisanidis, Nikolas Tavlarios and You for the years 2016 through 2018.

20. Documents relating to any and all compliance or regulatory protocols and guidelines in connection with audits and preparation of financial statements for the years 2016 through 2018.

21. All Documents and/or Communications in connection with the audit review, compliance, and approvals process relating to Aegean for the years 2016 through 2018, including but not limited to Documents sufficient to show those persons involved in providing interim or final approvals of the audit reports and financial statements.

22. All Documents and/or Communications relating to the disengagement process between PwC Greece and Aegean.

23. All Documents relating to any travel to and from the U.S. by PwC employees in connection with PwC Greece's engagement with Aegean for the years 2016 through 2018.

24. All Documents and/or Communications used to prepare or support Your response to these Requests.

**EXHIBIT 2**

**Topics for Examination of PricewaterhouseCoopers International Limited**



### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these topics of examination is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these topics, the following definitions will apply:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.

3. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.

Topics for Examination

1. The identity of all individuals or entities involved with or who have knowledge of the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
2. Any diligence conducted in connection with the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
3. The internal protocols and procedures related to PwC's audit approval process and approval process for filing of financial statements.
4. The organizational structure, hierarchy, and respective responsibilities and approval authorities between and among PwC International, PwC Greece, and PwC U.S. in connection with financial auditing and the preparation of financial statements.
5. Responsibility for compliance with and adherence to PwC's internal protocols related to approvals of audit opinions and financial statements.
6. The internal protocols and process for diligence of accounts receivables in connection with an audit, including but not limited to, what information is sufficient to confirm legitimacy of transactions related thereto.
7. The identity of all persons who approved Aegean's audit opinions and/or financial statements for the years 2016 through 2018.
8. Any investigation into or diligence performed in connection with the Receivable Entities for the years 2016 through 2018.
9. Any communications related to the purported audit confirmations from the Receivable Entities for the years 2016 through 2018.

10. Any investigation into or diligence performed in connection with OilTank Engineering & Consulting Ltd.

11. Any investigation into or diligence performed in connection with REMAT FZE and/or Tamer Marei.

12. PwC Greece's engagement with Aegean for the years 2013 through 2016, including the scope of work and any amendments thereto, fees charged, and payment history in connection therewith.

13. The basis for and circumstances surrounding the disengagement between PwC Greece and Aegean in 2018.

**EXHIBIT 3**

**Document Requests for PricewaterhouseCoopers LLP**

### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these requests is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these requests, the following definitions will apply, regardless of whether the defined word is capitalized:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “AMPNI” means Aegean Marine Petroleum Network, Inc.

3. “AMP LLC” means Aegean Marine Petroleum L.L.C.

4. “AOTC” means Aegean Oil Terminal Corporation.

5. “AMP SA” means Aegean Marine Petroleum SA.

6. “OTE” means OilTank Engineering & Consulting Ltd.

7. “Grady” means Grady Properties Corporation S.A.

8. “You” or “Your” means the party to whom these Requests are directed, and shall include anyone acting on behalf of that party, over whom the party has control, or which is, or may be subrogated to the party’s interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

9. The “PwC Entities” or “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and

PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

10. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

11. “Communication(s)” means the transmittal of information (in the form of facts, ideas, inquiries, or otherwise), including without limitation, oral or written Communications and includes any Document evidencing such Communication. It includes the transmittal of information by any means, including email, SMS, MMS or other “text” messages, messages on “social networking” sites (including but not limited to, Facebook, WhatsApp, MySpace, and Twitter), shared applications from cell phones, or by any other means. “Communication” also shall include, without limitation, all originals and copies that are provided by You or to You by others.

12. “Document(s)” or “Electronically Stored Information” means any “writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations—stored in any medium from which information can be obtained directly, or, if necessary, after translation by the responding party into a reasonably usable form.” Fed. R. Civ. P. 34(a)(1)(A).

13. “Relating to,” “Referring to,” “Involving,” or “Concerning,” when referring to any given subject matter, is given the broadest meaning, including any Document that constitutes, comprises, involves, contains, embodies, reflects, identifies, states, mentions, alludes to, or refers directly or indirectly to the particular subject matter identified.

14. “Request(s)” means any of the document Requests listed below, numbered 1 through 24.

15. “Person” means any natural person or any legal entity, including, without limitation, any business or governmental entity or association.

#### Instructions

1. The time period applicable to all Requests below is January 1, 2016 to the date of Your response to these Requests, except if a different time period is specifically set forth in a particular Request (the “Relevant Time Period”).

2. All instructions set forth in title 11, United States Code, the Bankruptcy Rules, the Local Rules and the Federal Rules of Civil Procedure (collectively, “Applicable Law”) are incorporated herein by reference.

3. In response to these Requests, You are required to produce all Documents that are in the possession, custody, or control of You or any of Your employees, agents, representatives, attorneys, investigators, or any other person acting or purporting to act on Your behalf. This includes not only Documents in Your physical custody but any Documents that are owned in whole or in part by You and those that You have an understanding (express or implied) that You may use, inspect, examine, or copy. You must provide all information in response to a Document Request which is known to You, Your agents, employees, financial advisors,

or attorneys, including any former agents, employees, financial advisors, or attorneys who acted or purported to act on Your behalf during any part of the Relevant Time Period.

4. Pursuant to Applicable Law, Documents shall be produced as they are kept in the ordinary course of business or shall be organized and labeled to correspond to the categories in these Requests. Documents attached to each other in their original form shall not be separated.

5. If no information or Documents responsive to a numbered paragraph are in Your possession, custody or control, You are to indicate this in a written response.

6. The fact that a Document has, will or may be produced by another party or third party to these or related proceedings does not relieve You of the obligation to produce Your copy of the same Document.

7. Documents must be produced in their entirety without redaction, abbreviation, or expurgation and including all attachments affixed to the Document, except as permitted by Applicable Law. If any Document is withheld in whole or in part under claim of any privilege or work product or other immunity, then consistent with Applicable Law, You are to provide a list of such Documents identifying each such Document for which any such privilege, work product, or other immunity is claimed, together with the following information:

- a. the nature of the claim of privilege or immunity;
- b. the pertinent facts relied upon in support of the claim of privilege or immunity;
- c. all persons on whose behalf the privilege or immunity is claimed;
- d. the type of Document (*e.g.*, letter, memorandum, note, telegram, e-mail, chart, report, recording, etc.);
- e. the subject matter (without revealing the information as to which privilege is claimed); and



f. its date, author(s), sender(s), addressee(s), and recipient(s).

You are further directed to describe the factual and legal basis for each claim of privilege or immunity in sufficient detail so as to permit a court to adjudicate the validity of the claim of privilege or immunity, and to produce all Documents or portions thereof not subject to Your claim of privilege or immunity. If Your claim of privilege, protection or immunity depends on state law, You are to specify the state upon whose law You purport to rely.

8. Unless otherwise agreed, responsive electronic Documents shall be produced in native format. All Documents whose native format is that of a Microsoft Excel file (or other electronic spreadsheet file) shall be produced with a single-page placeholder (Group IV .tiff image) indicating that the file is a spreadsheet and shall be produced in native format, including the logical formulae within the cells of the spreadsheet and any metadata contained in the file.

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9. These Requests are continuing in nature and require You to supplement Your production if You come into possession, custody, or control of responsive material after the time of initial production.

10. While You are not to produce exact duplicates of any Document or Communication, You are required to produce not only the original of all Documents or Communications responsive to any of the Requests listed below, but also all copies of such Documents or things which bear any notes or markings not found on the original and all preliminary, intermediate, final, and revised drafts or embodiments of such responsive materials.

11. With respect to any Documents called for by these Requests but that are no longer in Your possession, custody or control because of destruction, loss or that You cannot produce for any other reason, list for each such Document: (a) the type of Document (e.g., letter, memorandum); (b) the contents of the Document; (c) the date of the Document; (d) the author of the Document; (e) the addressee and any other recipients of the Document; (f) the relationship of the author, addressees, and recipients to each other; and (g) the manner and date of disposition of the Document.

12. Every word written in the singular shall be construed to include the plural, and vice versa, to make each Request inclusive rather than exclusive.

13. The terms “and” and “or” shall be construed either disjunctively or conjunctively, as necessary to bring within the scope of the discovery Request all responses that might otherwise be construed to be outside of its scope.

14. The past tense shall be construed to include the present tense, and vice versa, to make each Request inclusive rather than exclusive.

Document Requests

1. All Documents and/or Communications concerning the preparation of and/or filing in the United States of Aegean's financial statements for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final statements, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

2. All Documents and/or Communications concerning the preparation of and/or issuance of audit opinions for Aegean for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final opinions, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

3. All Documents and/or Communications concerning Aegean financials, including but not limited to AOTC, AMP SA, AMPNI, and AMP LLC, including but not limited to draft or final forms of historical financial statements, auditor reports, general ledgers, and diligence and/or work product conducted, and/or information compiled in connection therewith, including but not limited to payment orders, audit confirmations, debit advices, contracts, invoices, purchase orders or other underlying transactional Documents.

4. All Communications between and among PwC International, PwC Greece, and/or PwC U.S. for the years 2016 through 2018 concerning Aegean, including any Documents sent or received in connection therewith.

5. All Documents and/or Communications relating to the responsibilities respectively undertaken by PwC International, PwC Greece, and PwC U.S. relating to auditing of Aegean and preparation of Aegean financial statements.

6. Documents sufficient to show the organizational relationships, hierarchy, flow of information, division of responsibilities, and compliance protocols, between and among PwC International, PwC Greece, and PwC U.S. in connection with the preparation of and/or filing in the United States of Aegean's financial statements.

7. Documents sufficient to show any and all persons involved with or related to PwC Greece's engagement with Aegean, audits of Aegean, and the preparation of Aegean's financial statements for the years 2016 through 2018 and any diligence performed therewith, including but not limited to organizational charts, staffing memoranda, working group lists, and draft bills or time records provided to Aegean. The response to this Request shall include but not be limited to the names, contact information, curriculum vitae, position, job description, and dates of employment of any such Persons.

8. All Communications relating to meetings, discussions, calls, or conversations about Aegean for the years 2016 through 2018, and any Documents referenced therein or memorializing such Communications, including but not limited to meeting minutes, summaries, or memoranda.

9. All Documents and/or Communications relating to OilTank Engineering & Consulting Ltd., including but not limited to any and all payments made to OTE for the years 2016 through 2018.

10. All Documents and/or Communications relating to REMAT FZE and/or Tamer Marei.

11. All Documents and/or Communications relating to Leskira Holdings Limited.

12. All Documents and/or Communications relating to Leveret International S.A.

13. All Documents and/or Communications relating to Net Fuels Ltd FZE.

14. All Documents and/or Communications relating to the Receivable Entities, including but not limited to all Communications with these entities and all Documents and/or Communications about Aegean's accounts receivables in connection therewith for the years 2016 through 2018.

15. All Documents and/or Communications relating to transactions between the Receivable Entities and Aegean for the years 2016 through 2018.

16. Documents sufficient to show Your protocol or practices relating to confirmation of unpaid balances in accounts receivables in connection with preparation of Aegean's financial statements.

17. All Documents relating to payments from Aegean in connection with PwC Greece's engagement, including, but not limited to, billing requests, payment requests, payment instructions, payment orders, transactions, receipts, and debit advices to and from Aegean and PwC for the years 2016 through 2018.

18. All Documents relating to PwC Greece's engagement and scope of work in connection with PwC Greece's engagement with Aegean and all Communications related therewith, whether in draft or final form, including but not limited to all engagement letters, marketing materials, pitch materials, meeting or call notes, and presentations.

19. Any and all Communications between and among Eleni Tourtolou, Katerina Bokou, Dimitrios Mathiopoulos, Dimitris Melisanidis, Nikolas Tavlarios and You for the years 2016 through 2018.

20. Documents relating to any and all compliance or regulatory protocols and guidelines in connection with audits and preparation of financial statements for the years 2016 through 2018.

21. All Documents and/or Communications in connection with the audit review, compliance, and approvals process relating to Aegean for the years 2016 through 2018, including but not limited to Documents sufficient to show those persons involved in providing interim or final approvals of the audit reports and financial statements.

22. All Documents and/or Communications relating to the disengagement process between PwC Greece and Aegean.

23. All Documents relating to any travel to and from the U.S. by PwC employees in connection with PwC Greece's engagement with Aegean for the years 2016 through 2018.

24. All Documents and/or Communications used to prepare or support Your response to these Requests.

**EXHIBIT 4**

**Topics for Examination of PricewaterhouseCoopers LLP**

### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these topics of examination is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these topics, the following definitions will apply:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.

3. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.



Topics for Examination

1. The identity of all individuals or entities involved with or who have knowledge of the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
2. Any diligence conducted in connection with the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
3. The internal protocols and procedures related to PwC's audit approval process and approval process for filing of financial statements.
4. The organizational structure, hierarchy, and respective responsibilities and approval authorities between and among PwC International, PwC Greece, and PwC U.S. in connection with financial auditing and the preparation of financial statements.
5. Responsibility for compliance with and adherence to PwC's internal protocols related to approvals of audit opinions and financial statements.
6. The internal protocols and process for diligence of accounts receivables in connection with an audit, including but not limited to, what information is sufficient to confirm legitimacy of transactions related thereto.
7. The identity of all persons who approved Aegean's audit opinions and/or financial statements for the years 2016 through 2018.
8. Any investigation into or diligence performed in connection with the Receivable Entities for the years 2016 through 2018.
9. Any communications related to the purported audit confirmations from the Receivable Entities for the years 2016 through 2018.

10. Any investigation into or diligence performed in connection with OilTank Engineering & Consulting Ltd.

11. Any investigation into or diligence performed in connection with REMAT FZE and/or Tamer Marei.

12. PwC Greece's engagement with Aegean for the years 2013 through 2016, including the scope of work and any amendments thereto, fees charged, and payment history in connection therewith.

13. The basis for and circumstances surrounding the disengagement between PwC Greece and Aegean in 2018.

**EXHIBIT 5**

**Document Requests for PricewaterhouseCoopers S.A.**

### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these requests is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these requests, the following definitions will apply, regardless of whether the defined word is capitalized:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “AMPNI” means Aegean Marine Petroleum Network, Inc.

3. “AMP LLC” means Aegean Marine Petroleum L.L.C.

4. “AOTC” means Aegean Oil Terminal Corporation.

5. “AMP SA” means Aegean Marine Petroleum SA.

6. “OTE” means OilTank Engineering & Consulting Ltd.

7. “Grady” means Grady Properties Corporation S.A.

8. “You” or “Your” means the party to whom these Requests are directed, and shall include anyone acting on behalf of that party, over whom the party has control, or which is, or may be subrogated to the party’s interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

9. The “PwC Entities” or “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and

PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

10. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other Person or entity.

11. “Communication(s)” means the transmittal of information (in the form of facts, ideas, inquiries, or otherwise), including without limitation, oral or written Communications and includes any Document evidencing such Communication. It includes the transmittal of information by any means, including email, SMS, MMS or other “text” messages, messages on “social networking” sites (including but not limited to, Facebook, WhatsApp, MySpace, and Twitter), shared applications from cell phones, or by any other means. “Communication” also shall include, without limitation, all originals and copies that are provided by You or to You by others.

12. “Document(s)” or “Electronically Stored Information” means any “writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations—stored in any medium from which information can be obtained directly, or, if necessary, after translation by the responding party into a reasonably usable form.” Fed. R. Civ. P. 34(a)(1)(A).

13. “Relating to,” “Referring to,” “Involving,” or “Concerning,” when referring to any given subject matter, is given the broadest meaning, including any Document that constitutes, comprises, involves, contains, embodies, reflects, identifies, states, mentions, alludes to, or refers directly or indirectly to the particular subject matter identified.

14. “Request(s)” means any of the document Requests listed below, numbered 1 through 24.

15. “Person” means any natural person or any legal entity, including, without limitation, any business or governmental entity or association.

#### Instructions

1. The time period applicable to all Requests below is January 1, 2016 to the date of Your response to these Requests, except if a different time period is specifically set forth in a particular Request (the “Relevant Time Period”).

2. All instructions set forth in title 11, United States Code, the Bankruptcy Rules, the Local Rules and the Federal Rules of Civil Procedure (collectively, “Applicable Law”) are incorporated herein by reference.

3. In response to these Requests, You are required to produce all Documents that are in the possession, custody, or control of You or any of Your employees, agents, representatives, attorneys, investigators, or any other person acting or purporting to act on Your behalf. This includes not only Documents in Your physical custody but any Documents that are owned in whole or in part by You and those that You have an understanding (express or implied) that You may use, inspect, examine, or copy. You must provide all information in response to a Document Request which is known to You, Your agents, employees, financial advisors,

or attorneys, including any former agents, employees, financial advisors, or attorneys who acted or purported to act on Your behalf during any part of the Relevant Time Period.

4. Pursuant to Applicable Law, documents shall be produced as they are kept in the ordinary course of business or shall be organized and labeled to correspond to the categories in these Requests. Documents attached to each other in their original form shall not be separated.

5. If no information or Documents responsive to a numbered paragraph are in Your possession, custody or control, You are to indicate this in a written response.

6. The fact that a Document has, will or may be produced by another party or third party to these or related proceedings does not relieve You of the obligation to produce Your copy of the same Document.

7. Documents must be produced in their entirety without redaction, abbreviation, or expurgation and including all attachments affixed to the document, except as permitted by Applicable Law. If any Document is withheld in whole or in part under claim of any privilege or work product or other immunity, then consistent with Applicable Law, You are to provide a list of such Documents identifying each such Document for which any such privilege, work product, or other immunity is claimed, together with the following information:

- a. the nature of the claim of privilege or immunity;
- b. the pertinent facts relied upon in support of the claim of privilege or immunity;
- c. all persons on whose behalf the privilege or immunity is claimed;
- d. the type of Document (*e.g.*, letter, memorandum, note, telegram, e-mail, chart, report, recording, etc.);
- e. the subject matter (without revealing the information as to which privilege is claimed); and

f. its date, author(s), sender(s), addressee(s), and recipient(s).

You are further directed to describe the factual and legal basis for each claim of privilege or immunity in sufficient detail so as to permit a court to adjudicate the validity of the claim of privilege or immunity, and to produce all Documents or portions thereof not subject to Your claim of privilege or immunity. If Your claim of privilege, protection or immunity depends on state law, You are to specify the state upon whose law You purport to rely.

8. Unless otherwise agreed, responsive electronic Documents shall be produced in native format. All Documents whose native format is that of a Microsoft Excel file (or other electronic spreadsheet file) shall be produced with a single-page placeholder (Group IV .tiff image) indicating that the file is a spreadsheet and shall be produced in native format, including the logical formulae within the cells of the spreadsheet and any metadata contained in the file.

All Documents whose native format is that of a Microsoft Word or Word Perfect file (or other electronic word processed file) or Microsoft PowerPoint file (or other electronic presentation file), shall be produced with a single-page placeholder (Group IV .tiff image) indicating that the file is a .doc, .docx, .wpd, or .ppt file, or other file suffix as relevant and shall be produced in native format, including any metadata contained in the file. The right to demand production of any other responsive Documents in their native format (including all metadata) is expressly reserved, and You must preserve all Documents which You have a duty to preserve in their native format (including all metadata). Responsive hard-copy Documents shall be produced with scanned images delivered as single-page 300-dpi-resolution Group IV .tiff image. Each image should have a unique file name and should be named with the beginning Bates number assigned to it. Image file names should not contain spaces.



9. These Requests are continuing in nature and require You to supplement Your production if You come into possession, custody, or control of responsive material after the time of initial production.

10. While You are not to produce exact duplicates of any Document or Communication, You are required to produce not only the original of all Documents or Communications responsive to any of the Requests listed below, but also all copies of such Documents or things which bear any notes or markings not found on the original and all preliminary, intermediate, final, and revised drafts or embodiments of such responsive materials.

11. With respect to any Documents called for by these Requests but that are no longer in Your possession, custody or control because of destruction, loss or that You cannot produce for any other reason, list for each such Document: (a) the type of Document (e.g., letter, memorandum); (b) the contents of the Document; (c) the date of the Document; (d) the author of the Document; (e) the addressee and any other recipients of the Document; (f) the relationship of the author, addressees, and recipients to each other; and (g) the manner and date of disposition of the Document.

12. Every word written in the singular shall be construed to include the plural, and vice versa, to make each Request inclusive rather than exclusive.

13. The terms “and” and “or” shall be construed either disjunctively or conjunctively, as necessary to bring within the scope of the discovery Request all responses that might otherwise be construed to be outside of its scope.

14. The past tense shall be construed to include the present tense, and vice versa, to make each Request inclusive rather than exclusive.

Document Requests

1. All Documents and/or Communications concerning the preparation of and/or filing in the United States of Aegean's financial statements for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final statements, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

2. All Documents and/or Communications concerning the preparation of and/or issuance of audit opinions for Aegean for the years 2016 through 2018, including but not limited to all drafts, versions, iterations, and final opinions, and diligence or work product prepared therewith, and Communications about the same, whether internal to the PwC Entities or with Aegean or any third parties.

3. All Documents and/or Communications concerning Aegean financials, including but not limited to AOTC, AMP SA, AMPNI, and AMP LLC, including but not limited to draft or final forms of historical financial statements, auditor reports, general ledgers, and diligence and/or work product conducted, and/or information compiled in connection therewith, including but not limited to payment orders, audit confirmations, debit advices, contracts, invoices, purchase orders or other underlying transactional Documents.

4. All Communications between and among PwC International, PwC Greece, and/or PwC U.S. for the years 2016 through 2018 concerning Aegean, including any Documents sent or received in connection therewith.

5. All Documents and/or Communications relating to the responsibilities respectively undertaken by PwC International, PwC Greece, and PwC U.S. relating to auditing of Aegean and preparation of Aegean financial statements.

6. Documents sufficient to show the organizational relationships, hierarchy, flow of information, division of responsibilities, and compliance protocols, between and among PwC International, PwC Greece, and PwC U.S. in connection with the preparation of and/or filing in the United States of Aegean's financial statements.

7. Documents sufficient to show any and all persons involved with or related to Your engagement with Aegean, audits of Aegean, and the preparation of Aegean's financial statements for the years 2016 through 2018 and any diligence performed therewith, including but not limited to organizational charts, staffing memoranda, working group lists, and draft bills or time records provided to Aegean. The response to this Request shall include but not be limited to the names, contact information, curriculum vitae, position, job description, and dates of employment of any such Persons.

8. All Communications relating to meetings, discussions, calls, or conversations about Aegean for the years 2016 through 2018, and any Documents referenced therein or memorializing such Communications, including but not limited to meeting minutes, summaries, or memoranda.

9. All Documents and/or Communications relating to OilTank Engineering & Consulting Ltd., including but not limited to any and all payments made to OTE for the years 2016 through 2018.

10. All Documents and/or Communications relating to REMAT FZE and/or Tamer Marei.

11. All Documents and/or Communications relating to Leskira Holdings Limited.

12. All Documents and/or Communications relating to Leveret International S.A.

13. All Documents and/or Communications relating to Net Fuels Ltd FZE.

14. All Documents and/or Communications relating to the Receivable Entities, including but not limited to all Communications with these entities and all Documents and/or Communications about Aegean's accounts receivables in connection therewith for the years 2016 through 2018.

15. All Documents and/or Communications relating to transactions between the Receivable Entities and Aegean for the years 2016 through 2018.

16. Documents sufficient to show Your protocol or practices relating to confirmation of unpaid balances in accounts receivables in connection with preparation of Aegean's financial statements.

17. All Documents relating to payments from Aegean in connection with Your engagement, including, but not limited to, billing requests, payment requests, payment instructions, payment orders, transactions, receipts, and debit advices to and from Aegean and PwC for the years 2016 through 2018.

18. All Documents relating to Your engagement and scope of work in connection with Your engagement with Aegean and all Communications related therewith, whether in draft or final form, including but not limited to all engagement letters, marketing materials, pitch materials, meeting or call notes, and presentations.

19. Any and all Communications between and among Eleni Tourtolou, Katerina Bokou, Dimitrios Mathiopoulos, Dimitris Melisanidis, Nikolas Tavlarios and You for the years 2016 through 2018.

20. Documents relating to any and all compliance or regulatory protocols and guidelines in connection with audits and preparation of financial statements for the years 2016 through 2018.

21. All Documents and/or Communications in connection with the audit review, compliance, and approvals process relating to Aegean for the years 2016 through 2018, including but not limited to Documents sufficient to show those persons involved in providing interim or final approvals of the audit reports and financial statements.

22. All Documents and/or Communications relating to the disengagement process between You and Aegean.

23. All Documents relating to any travel to and from the U.S. by PwC employees in connection with Your engagement with Aegean for the years 2016 through 2018.

24. All Documents and/or Communications used to prepare or support Your response to these Requests.

**EXHIBIT 6**

**Topics for Examination of PricewaterhouseCoopers S.A.**

### Definitions

Notwithstanding anything else to the contrary herein, each word, term or phrase used in these topics of examination is intended to have the broadest meaning permitted under Fed. R. Civ. Proc. 26, 34 and 45, as made applicable herein by Rules 7026, 7034, 9014 and 9016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”). For purposes of these topics, the following definitions will apply:

1. “Aegean” means Aegean Marine Petroleum Network Inc., and its direct and indirect subsidiaries together with any representatives, affiliates, employees, officers, directors, agents or assigns; any representatives or persons acting or authorized to act on their behalf; and any predecessors, corporate parents, subsidiaries, affiliates or business units.

2. “PwC” means PricewaterhouseCoopers International Limited (“PwC International”); PricewaterhouseCoopers S.A. (“PwC Greece”); and PricewaterhouseCoopers LLP (“PwC U.S.”) and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.

3. “Receivable Entities” refers to the following companies: South Seas Maritime Ltd., Abdul Azim Trading FZE, Miami Exports Group LLP, and Savina Maritime Ltd. and shall include anyone acting on behalf of those entities, over whom the entities have control, or which is, or may be subrogated to the entities’ interests, including, without limitation, any officer, agent, servant, employee, attorney, insurance company, investigator, independent adjusting company, or other person or entity.

Topics for Examination

1. The identity of all individuals or entities involved with or who have knowledge of the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
2. Any diligence conducted in connection with the audit of Aegean's financials, issuance of audit opinions and/or preparation of Aegean's financial statements for the years 2016 through 2018.
3. The internal protocols and procedures related to PwC's audit approval process and approval process for filing of financial statements.
4. The organizational structure, hierarchy, and respective responsibilities and approval authorities between and among PwC International, PwC Greece, and PwC U.S. in connection with financial auditing and the preparation of financial statements.
5. Responsibility for compliance with and adherence to PwC's internal protocols related to approvals of audit opinions and financial statements.
6. The internal protocols and process for diligence of accounts receivables in connection with an audit, including but not limited to, what information is sufficient to confirm legitimacy of transactions related thereto.
7. The identity of all persons who approved Aegean's audit opinions and/or financial statements for the years 2016 through 2018.
8. Any investigation into or diligence performed in connection with the Receivable Entities for the years 2016 through 2018.
9. Any communications related to the purported audit confirmations from the Receivable Entities for the years 2016 through 2018.



10. Any investigation into or diligence performed in connection with OilTank Engineering & Consulting Ltd.

11. Any investigation into or diligence performed in connection with REMAT FZE and/or Tamer Marei.

12. PwC Greece's engagement with Aegean for the years 2013 through 2016, including the scope of work and any amendments thereto, fees charged, and payment history in connection therewith.

13. The basis for and circumstances surrounding the disengagement between PwC Greece and Aegean in 2018.