

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
CHAPARRAL ENERGY, INC., <i>et al.</i> , ¹	)	Case No. 20-11947 (MFW)
)	
Debtors.	)	(Jointly Administered)
)	
	)	Obj. Deadline: September 24, 2020 at 4:00 p.m. (ET)
	)	Hearing Date: October 1, 2020 at 10:30 a.m. (ET)

**APPLICATION OF DEBTORS TO APPROVE EMPLOYMENT AND RETENTION
OF ERNST & YOUNG LLP AS VALUATION, ACCOUNTING, RESTRUCTURING
AND TAX SERVICES PROVIDER, NUNC PRO TUNC TO THE PETITION DATE**

The above-captioned debtors and debtors-in-possession (the “Debtors”) hereby submit this *Application of Debtors to Approve Employment and Retention of Ernst & Young LLP as Valuation, Accounting, Restructuring and Tax Services Provider, Nunc Pro Tunc to the Petition Date* (the “Application”). In support of this Application, the Debtors rely on the declaration of Jack Costeira, a managing director at Ernst & Young LLP (“EY LLP”), attached hereto as **Exhibit 2** (the “Costeira Declaration”).

Jurisdiction and Venue

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. Venue of these proceedings and this Application in this District is

¹The Debtors in these cases, along with the last four digits (or five digits, in cases in which multiple Debtors have the same last four digits) of each Debtor’s federal tax identification number, are: CEI Acquisition, L.L.C. (1817); CEI Pipeline, L.L.C. (6877); Chaparral Biofuels, L.L.C. (1066); Chaparral CO2, L.L.C. (1656); Chaparral Energy, Inc. (90941); Chaparral Energy, L.L.C. (20941); Chaparral Exploration, L.L.C. (1968); Chaparral Real Estate, L.L.C. (1655); Chaparral Resources, L.L.C. (1710); Charles Energy, L.L.C. (3750); Chestnut Energy, L.L.C. (9730); Green Country Supply, Inc. (2723); Roadrunner Drilling, L.L.C. (2399); and Trabajo Energy, L.L.C. (9753). The Debtors’ address is 701 Cedar Lake Boulevard, Oklahoma City, OK 73114.



proper under 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Court may enter a final order consistent with Article III of the United States Constitution.²

2. The legal predicates for the relief sought herein are sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (as amended or modified, the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Local Rule 2014-1.

Background

3. On August 16, 2020 (the “Petition Date”), the Debtors commenced the above-captioned chapter 11 cases (the “Chapter 11 Cases”) by each filing a voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

4. The Debtors continue to operate their business and manage their properties as debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108. As of the date of this Application, no trustee, examiner or statutory committee has been appointed in these Chapter 11 Cases.

5. Additional information regarding the circumstances leading to the commencement of these Chapter 11 Cases and information regarding the Debtors’ business and capital structure is set forth in detail in the *Declaration of Charles Duginski, Chief Executive Officer and President of Chaparral Energy, Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”) and incorporated by reference.

²Pursuant to rule 9013-1(f) of the Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Debtors hereby confirm their consent to the entry of a final order by this Court in connection with this Application if it is later determined that this Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

Relief Requested

6. By this Application, the Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit 1** (the “Order”), authorizing the Debtors to employ and retain EY LLP as valuation, accounting, restructuring and tax services provider, *nunc pro tunc* to the Petition Date, pursuant to Bankruptcy Code section 327(a), Bankruptcy Rules 2014 and 2016 and Local Rule 2014-1.

EY LLP’s Qualifications

7. EY LLP’s experience in valuation, accounting, restructuring and tax services matters is widely recognized, and it regularly provides such services to large and complex business entities. Moreover, EY LLP has extensive qualifications and experience providing valuation, accounting, restructuring, tax or other services to companies that have filed chapter 11. *See, e.g., In re Purdue Pharma, L.P.*, Case No. 19-23649 (Bankr. S.D.N.Y. Dec. 23, 2019) (D.I. 698); *In re LBI Media, Inc. et al.*, Case No. 18–12655 (Bankr. D. Del. July 8, 2019) (CSS) (D.I. 978); *In re ATD Corporation*, Case No. 18-12221 (Bankr. D. Del. Nov. 13, 2018) (D.I. 322); *In re Southeastern Grocers, LLC*, Case No. 18-10700 (Bankr. D. Del. May 14, 2018) (D.I. 489); *In re Momentive Performance Materials (MPM Silicones, LLC)*, Case No. 14-22503 (Bankr. S.D.N.Y. Jun. 26, 2014) (D.I. 544); *In re GSE Envtl., Inc.*, Case No. 14-11126 (Bankr. D. Del. Jun. 10, 2014) (D.I. 334); *In re Exide Techs.*, Case No. 13-11482 (Bankr. D. Del. Dec. 17, 2013) (D.I. 1166); *In re Oncure Holdings, Inc.*, Case No. 13-11540 (Bankr. D. Del. Jul. 23, 2014) (D.I. 152); *In re AMR Corp.*, Case No. 11-15463 (Bankr. S.D.N.Y. Jan. 27, 2012) (D.I. 885); and *In re Borders Group, Inc.*, Case No. 11-10614 (Bankr. S.D.N.Y. Apr. 7, 2011) (D.I. 559).

8. EY LLP has attained considerable knowledge concerning the Debtors and is already familiar with the Debtors' business affairs to the extent necessary for the scope of the services that EY LLP will perform during these Chapter 11 Cases.

9. Accordingly, the Debtors believe that EY LLP is well-qualified and able to perform as the Debtors' valuation, accounting, restructuring and tax services provider in a cost-effective, efficient, and timely manner.

Retention of EY LLP

10. The terms of the retention and employment of EY LLP are set forth in those certain engagement letters, copies of which are attached to the Costeira Declaration as Exhibit A and incorporated herein by reference (collectively, the "Engagement Letters").

Scope of Services

11. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain valuation, accounting, restructuring, and tax services (the "Services") to the Debtors in connection with these chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters³:

A. Valuation Services

- The scope of the Valuation Services will be delivered in two phases. Phase I will include services provided prior to the confirmation of the Company's ownership structure at Emergence from Chapter 11. Phase II will include services provided after confirmation of the Company's ownership structure and related independence restrictions at Emergence.
- EY LLP will provide i.) public benchmarking data (Phase I), and, or ii.) recommendations of fair value (Phase II) for certain tangible and intangible assets as of the date of the Emergence from Chapter 11 (the "Valuation Date")

³The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control. Unless otherwise defined, capitalized terms used in these summaries shall have the meanings ascribed to them in the Engagement Letters.

for financial reporting purposes and for US federal income tax purposes (as applicable).

- Results of EY LLP's analysis will be used by Debtors in its financial reporting of the Transaction under Accounting Standards Codification Topic 852 "Reorganizations" as of the Valuation Date.

B. Accounting Services

- a. The accounting services will include the accounting impact of fresh start and emergence ("Fresh Start Assistance"), delivered in two phases and the accounting impact for other transactions as may be requested by the Debtors ("General Accounting Services"). Phase I of the Fresh Start Assistance will include services related to fresh start accounting and the accounting impact of Emergence prior to the confirmation of the Debtor's ownership structure at Emergence. Phase II of the Fresh Start Assistance will include potential services after confirmation of the Debtor's ownership structure and related independence restrictions at the Emergence.
- b. EY LLP will provide assistance with the assessment of the accounting impact of Emergence from Chapter 11, excluding income tax accounting, to allow the Debtors to apply fresh start accounting in accordance with ASC 852.
- c. EY LLP will advise the Debtors on general and technical accounting matters, excluding tax accounting matters, around Debtors financial reporting and documentation of various accounting matters and policies in connection with Debtors' preparation of financial statements for the periods ended prior to Emergence. EY LLP's ability to provide General Accounting Services may depend, among other things, on EY LLPs mutual agreement with the Debtors that EY LLP's performance of such services will not impair EY LLP's independence.

C. Restructuring Services

- a. The scope of Restructuring services will in consist in advising and assisting with submissions to the Court, with the development and preparation of the Plan of Reorganization and Disclosure Statement, with the preparation of financial information and analysis to be provided to the Creditors and other stakeholders.
- b. EY will report to the Board of Directors on the status of the activities EY assists with.

D. Tax Services

- a. EY LLP will advise the Debtors with understanding the tax issues related to the Chapter 11 Cases, for U.S. federal and state/local tax purposes and the tax implications of the reorganization and emergence
- b. EY will provide the following tax compliance services to Client:
 - Preparation of 1120 tax returns, and extensions, for the entities and jurisdictions listed in Appendix A of Exhibit A-2 to the Costeira Declaration (refer to pages 71 through 72) for the taxable year ended December 31, 2019
 - Preparation of the 1120 estimated tax payment computations for the entities and jurisdictions listed in Appendix A of Exhibit A-2 to the Costeira Declaration (refer to pages 71 through 72)
 - Preparation of U.S federal income tax return, Form 1065, and Oklahoma partnership income tax return, Form 514, for Chaparral – Bayou City Energy Tax Partnership for the taxable year ended December 31, 2019
- c. EY will provide to Client routine tax advice and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects (“on-call tax advisory services”).
 - On-call tax advisory services include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority).
- d. EY will perform the following tax provision services for review and approval by Client management related to the year ended December 31, 2020:
 - Prepare tax provision working papers for review and approval by Client for the quarter ended September 30, 2020, as well as for the year ended December 31, 2020;
 - Prepare calculations, including but not limited to book-tax differences, as requested by Client, for use in its preparation of its U.S. GAAP tax provision, U.S. Non-GAAP tax provision, proforma tax provision, book-income tax accruals and related SEC disclosures;
 - Assist Client in documenting its federal, state and/or local uncertain tax positions, if any, which may be subject to tax authority challenge. All

judgments and determinations of the need for, and amount of, any unrecognized tax benefit for tax exposure items will be the sole responsibility of Client, as to which Client's independent auditors should concur;

- Assist Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgments and determinations of the need for, and amount of, any valuation allowance will be the sole responsibility of Client, as to which Client's independent auditors should concur;
 - Review, reconcile and/or document deferred tax balances to supporting information.
- e. EY will monitor monthly lease operating expense, fixed asset data, revenue data, and severance tax return data related to the Debtors' wells located in Oklahoma for the production periods of July 2020 through December 2022. Based on this monthly review, EY will advise if Chaparral should continue to use the rate provided in the previous quarter. If there are significant changes in spending, EY will calculate and provide a new rate for the month. Otherwise, based on EY LLP's review EY will provide the Debtors with a quarterly deductible marketing cost rate to use when preparing your monthly severance tax returns.

Terms of Retention and Professional Compensation

12. The Debtors propose to pay EY LLP for the Services under the Engagement Letters at the applicable fixed fees and hourly rates set forth therein, as described in the Engagement Letters.

13. EY LLP intends to charge the Debtors fees for the Services, as set forth below.

- The table below sets forth the hourly rates for valuation and accounting services:

Title	Hourly Rate (USD)
Subject Matter Resource Partner	\$820
Partner/Principal	\$795
Managing Director	\$750
Senior Manager	\$675
Manager	\$560
Senior	\$410
Staff	\$235

- The table below set forth the hourly rates for restructuring services:

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$795-\$995
Senior Manager	\$750-\$850
Manager	\$675-\$795
Senior	\$560-\$675
Staff	\$410-\$560

- The table below sets forth the hourly rates for tax restructuring services:

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595-\$955
Senior Manager	\$560-\$875
Manager	\$475-\$785
Senior	\$295-\$495
Staff	\$160-\$280

- Tax Compliance
 - As it pertains to 1120 tax compliance services within Exhibit A-2, the Debtors shall pay EY LLP \$70,000, of which \$51,500 was paid prior to the Debtors filing Chapter 11, for the tax compliance services for the tax year ending December 31, 2019 (excluding travel and expenses).
 - As it pertains to 1065 tax compliance services within Exhibit A-2, the Debtors shall pay fees for the tax compliance services based on the actual time that EY LLP's professionals spend performing them, billed at the following agreed upon discounted rates for each level, as adjusted annually while the tax compliances services under the Engagement Letters are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295

Title	Hourly Rate (USD)
Staff	\$160

- For routine on-call tax advisory services, the Debtors shall pay fees for the Services based on the actual time that EY LLP's professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under the Engagement Letters are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

- For income tax provision services, the Debtors shall pay fees for the Services based on the actual time that EY LLP's professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under the Engagement Letters are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

- For severance tax services, the following fee structure will apply to all Oklahoma wells in the Debtors' Oklahoma field operations, charged monthly based on the asset type listed below:
 - "Core Asset" wells: \$50/well
 - "Core Asset" unit wells: \$2,000 fixed fee for all wells
 - Optional: "Non-core Asset" wells (including leases within a unit): \$4,500 fixed fee for all wells

- Fee shall be billed in monthly installments for a period of four years. Monthly billing will coincide with the due date of the monthly severance tax return and will begin in September 2020 (the July 2020 severance tax return due date is September 25, 2020).

14. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

15. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters including all added taxes ("VAT"), sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to this engagement.

16. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

17. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

18. The Debtors understand and have agreed that EY LLP will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any further

orders of the Court for all professional services performed and expenses incurred after the Petition Date.

19. Accordingly, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any further orders of the Court, the Debtors propose to compensate EY LLP for services rendered at its hourly rates that are in effect from time to time, as set forth in the Costeira Declaration, and to reimburse EY LLP according to its reimbursement policies. The Debtors respectfully submit that EY LLP's rates and policies, as set forth in the Costeira Declaration, are reasonable.

20. The terms and conditions of the Engagement Letters were negotiated by the Debtors and EY LLP at arm's length and in good faith. The Debtors and EY LLP respectfully submit that the terms of EY LLP's retention are customary and reasonable for the Services that EY LLP will provide to the Debtors, both out of court and in comparable chapter 11 cases, and are in the best interests of the Debtors' estates, creditors, and all parties in interest.

No Duplication of Services

21. EY LLP's services are intended to complement, and not duplicate, the services to be rendered by any other professional retained by the Debtors in these Chapter 11 Cases. EY LLP has informed the Debtors that it understands that the Debtors have retained and may retain additional professionals during the term of the engagement and that it will use its reasonable efforts to work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors.

EY LLP's Disinterestedness

22. To the best of the EY LLP's knowledge and except to the extent disclosed herein and in the Costeira Declaration, EY LLP: (a) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code; and (b) does not hold or represent an

interest adverse to the Debtors' estate. To the extent that EY LLP discovers any new relevant facts or relationships bearing on the matters described herein that require disclosure during the period of its retention, EY LLP will file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

23. Based on the foregoing and on the disclosures set forth in the Costeira Declaration, EY LLP does not hold or represent an interest adverse to the Debtors' estate that would impair EY LLP's ability to perform the Services for the Debtors objectively and in accordance with section 327(a) of the Bankruptcy Code.

Basis for Relief Requested

24. The Debtors seek approval of the Engagement Letters pursuant to sections 327(a) and 328(a) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code authorizes a debtor to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." 11 U.S.C. § 327(a). Section 1107(b) of the Bankruptcy Code modifies section 101(14) by providing that "a person is not disqualified for employment under section 327 of [the Bankruptcy Code] by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b). As discussed above and in the Costeira Declaration, EY LLP satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code.

25. In addition, section 328(a) of the Bankruptcy Code provides, in relevant part, that debtors "with the court's approval, may employ or authorize the employment of professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis. . . ." 11 U.S.C. § 328(a). Accordingly, section 328 permits the

compensation of professionals on more flexible terms that reflect the nature of their services and market conditions.

26. The Debtors submit that the terms and conditions of the Engagement Letters are fair, reasonable and market-based under the standards set forth in section 328(a) of the Bankruptcy Code given: (i) the numerous issues that EY LLP may be required to address in the performance of its services; (ii) EY LLP's commitment to the variable level of time and effort necessary to address all such issues as they arise; and (iii) the market prices for EY LLP's services for engagements of this nature.

27. The Debtors respectfully request that EY LLP's retention be made effective *nunc pro tunc* to the Petition Date so that EY LLP may be compensated for the services it has provided to the Debtors after the Petition Date. EY LLP has rendered services to the Debtors in advance of approval of this Application in anticipation that its retention would be approved as of the Petition Date. Due in part to the many significant, pressing issues facing the Debtors in the early days of the Chapter 11 Cases, EY LLP and the Debtors have been focused on ensuring a smooth transition for the Debtors into chapter 11, and working with the Debtors other advisors and other parties in interest on numerous strategic negotiations. The Debtors and EY LLP worked diligently to complete and file this Application as expediently as possible. Compensating EY LLP for the necessary and critical services performed as of the Petition Date would not prejudice third parties as the services performed by EY LLP were needed in any event and any other professional would have had to be similarly compensated. The Debtors, their estates and creditors, received a material benefit from the services rendered by EY LLP from and after the Petition Date and the Debtors believe it just and appropriate to compensate EY LLP accordingly. The Local Rules empower courts in this district to approve *nunc pro tunc*

employment, and the Debtors submit that such approval is justified here. *See, e.g.*, Local Rule 2014-1(b) (“If the retention motion is granted, the retention shall be effective as of the date the motion was filed, unless the Court orders otherwise.”). Courts in this district have routinely approved *nunc pro tunc* employment similar to that requested herein in matters comparable to this matter.

28. Based on the foregoing, the Debtors submit that they have satisfied the requirements of the Bankruptcy Code, Bankruptcy Rules and Local Rules to support entry of an order authorizing the Debtors to retain and employ EY LLP in these Chapter 11 Cases on the terms described herein and in the Engagement Letters.

Notice

29. Notice of this Application will be given to the following parties or, in lieu thereof, their counsel, if known: (a) the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”); (b) the administrative agent for the Debtors’ prepetition revolving credit facility; (c) counsel to the administrative agent for the Debtors’ prepetition revolving credit facility; (d) the indenture trustee under the Debtors’ 8.750% senior notes due 2023; (e) Stroock & Stroock & Lavan LLP and Young, Conaway, Stargatt & Taylor, LLP, as counsel to the ad hoc group of holders of the 8.750% senior notes due 2023; (f) the Internal Revenue Service; (g) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (h) the United States Attorney for the District of Delaware; (i) the Attorneys General for the states of Oklahoma and Texas; (j) counsel to Naylor Farms, Inc. and Harrel’s LLC, as lead plaintiffs in the action captioned *Naylor Farms, Inc., individually and as class representative on behalf of all similarly situated persons v. Chaparral Energy, L.L.C.*, Case No. 11-00634 (W.D. Ok. 2011); (k) the parties included on the Debtors’ consolidated list of twenty (20) largest unsecured creditors; and

(l) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the “Notice Parties”). A copy of this Application and any order approving it will also be made available on the Debtors’ Case Information Website located at <https://www.kccllc.net/chaparral2020>. The Debtors submit that, under the circumstances, no other or further notice is required.

No Prior Request

30. The Debtors have not previously sought the relief requested herein from the Court or any other court.

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WHEREFORE, the Debtors respectfully request that the Court enter the Order granting the relief requested herein and granting such other relief as the Court deems just and proper.

Dated: September 10, 2020

Chaparral Energy, Inc.
Debtors and Debtors in Possession

By: /s/ Charles Duginski
Name: Charles Duginski
Title: Chief Executive Officer and
President of Chaparral Energy, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
)	
CHAPARRAL ENERGY, INC., <i>et al.</i> , ¹	)	Case No. 20-11947 (MFW)
)	
Debtors.	)	(Jointly Administered)
)	
	)	Obj. Deadline: September 24, 2020 at 4:00 p.m. (ET)
	)	Hearing Date: October 1, 2020 at 10:30 a.m. (ET)

NOTICE OF APPLICATION AND HEARING

PLEASE TAKE NOTICE that, on September 10, 2020, Chaparral Energy, Inc. and its subsidiaries that are debtors and debtors in possession (collectively, the “**Debtors**”) filed the *Application of Debtors to Approve Employment and Retention of Ernst & Young LLP as Valuation, Accounting, Restructuring and Tax Services Provider, Nunc Pro Tunc to the Petition Date* (the “**Application**”) with the United States Bankruptcy Court for the District of Delaware (the “**Court**”).

PLEASE TAKE FURTHER NOTICE that any responses or objections to the Application must be in writing and filed with the Clerk of the Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware on or before **September 24, 2020 at 4:00 p.m. (Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that if any objections to the Application are received, the Application and such objections shall be considered at a hearing before The Honorable Mary F. Walrath, United States Bankruptcy Judge for the District of Delaware, at the

¹ The Debtors in these cases, along with the last four digits (or five digits, in cases in which multiple Debtors have the same last four digits) of each Debtor’s federal tax identification number, are: CEI Acquisition, L.L.C. (1817); CEI Pipeline, L.L.C. (6877); Chaparral Biofuels, L.L.C. (1066); Chaparral CO2, L.L.C. (1656); Chaparral Energy, Inc. (90941); Chaparral Energy, L.L.C. (20941); Chaparral Exploration, L.L.C. (1968); Chaparral Real Estate, L.L.C. (1655); Chaparral Resources, L.L.C. (1710); Charles Energy, L.L.C. (3750); Chestnut Energy, L.L.C. (9730); Green Country Supply, Inc. (2723); Roadrunner Drilling, L.L.C. (2399); and Trabajo Energy, L.L.C. (9753). The Debtors’ address is 701 Cedar Lake Boulevard, Oklahoma City, OK 73114.

Court, 824 North Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801 on **October 1, 2020 at 10:30 a.m. (Eastern Time)**.

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: September 10, 2020
Wilmington, Delaware

/s/ Travis J. Cuomo

John H. Knight (No. 3848)
Amanda R. Steele (No. 5530)
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- and -

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Counsel for Debtors and Debtors in Possession

Exhibit 1

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
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CHAPARRAL ENERGY, INC., <i>et al.</i> , ¹)	Case No. 20-11947 (MFW)
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Debtors.)	(Jointly Administered)
)	
)	

**ORDER APPROVING APPLICATION OF DEBTORS TO APPROVE
EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP AS
VALUATION, ACCOUNTING, RESTRUCTURING AND TAX SERVICES
PROVIDER, *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)² of the Debtors for entry of an order (this “Order”) authorizing the retention and employment of Ernst & Young LLP (“EY LLP”) as valuation, accounting, restructuring and tax services provider, effective *nunc pro tunc* to the Petition Date, in accordance with the terms and conditions of the Engagement Letters; and upon consideration of the Costeira Declaration; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and the Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of this proceeding and the Application in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and appropriate notice of and opportunity for a hearing on the Application having been given; and

¹ The Debtors in these cases, along with the last four digits (or five digits, in cases in which multiple Debtors have the same last four digits) of each Debtor’s federal tax identification number, are: CEI Acquisition, L.L.C. (1817); CEI Pipeline, L.L.C. (6877); Chaparral Biofuels, L.L.C. (1066); Chaparral CO2, L.L.C. (1656); Chaparral Energy, Inc. (90941); Chaparral Energy, L.L.C. (20941); Chaparral Exploration, L.L.C. (1968); Chaparral Real Estate, L.L.C. (1655); Chaparral Resources, L.L.C. (1710); Charles Energy, L.L.C. (3750); Chestnut Energy, L.L.C. (9730); Green Country Supply, Inc. (2723); Roadrunner Drilling, L.L.C. (2399); and Trabajo Energy, L.L.C. (9753). The Debtors’ address is 701 Cedar Lake Boulevard, Oklahoma City, OK 73114.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

the Court having found that (i) EY LLP does not hold or represent an interest adverse to the Debtors' estates and (ii) EY LLP is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized to employ and retain EY LLP as their valuation, accounting, restructuring and tax services provider during these Chapter 11 Cases pursuant to section 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rule 2014-1, in accordance with and on the terms and conditions set forth in the Engagement Letters, *nunc pro tunc* to the Petition Date
3. Consistent with, and subject to, the terms of the Engagement Letters and this Order, EY LLP shall be authorized to perform the Services provided for in the Engagement Letters.
4. EY LLP shall file monthly, interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these Chapter 11 Cases with this Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any interim or final compensation procedures established by order of the Court.
5. EY LLP shall provide reasonable notice to the Debtors, the U.S. Trustee, and any statutory committee appointed in these Chapter 11 Cases in connection with any increase of the hourly rates listed in the Engagement Letters.

6. The indemnification provisions of the Engagement Letters are approved, subject to the following:

- a. None of the EY Parties (as that term is defined in the Engagement Letters) shall be entitled to indemnification, contribution, or reimbursement under the Engagement Letter for services, unless such services, and the indemnification, contribution, or reimbursement is approved by the Court;
- b. the Debtors shall have no obligation to indemnify the EY Parties, or provide contribution or reimbursement to the EY Parties, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from such EY Parties' gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege the breach of the EY Parties' contractual obligations, unless the Court determines that indemnification, contribution or reimbursement of expenses would be permissible pursuant to *In re United Artists Theatre Company, et al.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing, to be a claim or expense for which the EY Parties should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter, as modified by this Order;
- c. if, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, the EY Parties believe that they are entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including, without limitation, the advancement of defense costs, such EY Parties must file an application therefor in this Court, and the Debtors may not pay any such amounts to the EY Parties before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request by any EY Parties for indemnification, contribution and/or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, the EY Parties. All parties in interest shall retain the right to object to any demand by any of the EY Parties for indemnification, contribution and/or reimbursement.

7. To the extent the Application is inconsistent with this Order, the terms of this Order shall govern.

8. The terms of this Order shall be immediately effective and enforceable upon its entry.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Exhibit 2

Costeira Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
)	
CHAPARRAL ENERGY, INC., <i>et al.</i> , ¹	)	Case No. 20-11947 (MFW)
)	
Debtors.	)	(Jointly Administered)
)	
)	

**DECLARATION OF JACK COSTEIRA IN SUPPORT OF APPLICATION OF
DEBTORS TO APPROVE EMPLOYMENT AND RETENTION OF ERNST &
YOUNG LLP AS VALUATION, ACCOUNTING, RESTRUCTURING AND TAX
SERVICES PROVIDER, *NUNC PRO TUNC* TO THE PETITION DATE**

I, Jack Costeira, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) as follows:

1. I am a managing director of Ernst & Young LLP (“EY LLP”). I provide this Declaration on behalf of EY LLP in support of the application (the “Application”) of the above-captioned debtors (the “Debtors”) to retain EY LLP as their valuation, accounting, restructuring, and tax services provider, *nunc pro tunc* to August 16, 2020 (the “Petition Date”), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached hereto as Exhibit A (the “Engagement Letters”).²

¹The Debtors in these cases, along with the last four digits (or five digits, in cases in which multiple Debtors have the same last four digits) of each Debtor’s federal tax identification number, are: CEI Acquisition, L.L.C. (1817); CEI Pipeline, L.L.C. (6877); Chaparral Biofuels, L.L.C. (1066); Chaparral CO2, L.L.C. (1656); Chaparral Energy, Inc. (90941); Chaparral Energy, L.L.C. (20941); Chaparral Exploration, L.L.C. (1968); Chaparral Real Estate, L.L.C. (1655); Chaparral Resources, L.L.C. (1710); Charles Energy, L.L.C. (3750); Chestnut Energy, L.L.C. (9730); Green Country Supply, Inc. (2723); Roadrunner Drilling, L.L.C. (2399); and Trabajo Energy, L.L.C. (9753). The Debtors’ address is 701 Cedar Lake Boulevard, Oklahoma City, OK 73114.

²Capitalized terms used but otherwise defined herein shall have the meanings ascribed to such terms in the Engagement Letters.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY LLP under my supervision and direction. The procedures pursuant to which EY LLP determined whether there were any connections between EY LLP and interested parties in these cases are described below. The results of that investigation are set forth herein and in Exhibit B-1 annexed hereto.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain valuation, accounting, restructuring, and tax services (the “Services”) to the Debtors in connection with these Chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters³:

A. Valuation Services

- a. The scope of the Valuation Services will be delivered in two phases. Phase I will include services provided prior to the confirmation of the Company’s ownership structure at Emergence from Chapter 11. Phase II will include services provided after confirmation of the Company’s ownership structure and related independence restrictions at Emergence.
- b. EY LLP will provide i.) public benchmarking data (Phase I), and, or ii.) recommendations of fair value (Phase II) for certain tangible and intangible assets as of the date of the Emergence from Chapter 11 (the “Valuation Date”) for financial reporting purposes and for US federal income tax purposes (as applicable).
- c. Results of EY LLP’s analysis will be used by Debtors in its financial reporting of the Transaction under Accounting Standards Codification Topic 852 “Reorganizations” as of the Valuation Date.

³The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control. Unless otherwise defined, capitalized terms used in these summaries shall have the meanings ascribed to them in the Engagement Letters.

d. See Exhibit A-2

B. Accounting Services

- a. The accounting services will include the accounting impact of fresh start and emergence (“Fresh Start Assistance”), delivered in two phases and the accounting impact for other transactions as may be requested by the Debtors (“General Accounting Services”). Phase I of the Fresh Start Assistance will include services related to fresh start accounting and the accounting impact of Emergence prior to the confirmation of the Debtor’s ownership structure at Emergence. Phase II of the Fresh Start Assistance will include potential services after confirmation of the Debtor’s ownership structure and related independence restrictions at the Emergence.
- b. EY LLP will provide assistance with the assessment of the accounting impact of Emergence from Chapter 11, excluding income tax accounting, to allow the Debtors to apply fresh start accounting in accordance with ASC 852.
- c. EY LLP will advise the Debtors on general and technical accounting matters, excluding tax accounting matters, around Debtors financial reporting and documentation of various accounting matters and policies in connection with Debtors’ preparation of financial statements for the periods ended prior to Emergence. Our ability to provide General Accounting Services may depend, among other things, on our mutual agreement with the Debtors that our performance of such services will not impair our independence.

d. See Exhibit A-2

C. Restructuring Services

- a. The scope of Restructuring services will in consist in advising and assisting with submissions to the Bankruptcy Court, with the development and preparation of the Plan of Reorganization and Disclosure Statement, with the preparation of financial information and analysis to be provided to the Creditors and other stakeholders.
- b. EY will report to the Board of Directors on the status of the activities EY assists with.

c. See Exhibit A-2

D. Tax Services

- a. EY LLP will advise the Debtors with understanding the tax issues related to the Chapter 11 Cases, for U.S. federal and state/local tax purposes and

the tax implications of the reorganization and emergence

b. See Exhibit A-3

c. EY will provide the following tax compliance services to Client:

- Preparation of 1120 tax returns, and extensions, for the entities and jurisdictions listed in Appendix A of Exhibit A-4 for the taxable year ended December 31, 2019
- Preparation of the 1120 estimated tax payment computations for the entities and jurisdictions listed in Appendix A of Exhibit A-4
- Preparation of U.S. federal income tax return, Form 1065, and Oklahoma partnership income tax return, Form 514, for Chaparral – Bayou City Energy Tax Partnership for the taxable year ended December 31, 2019

d. See Exhibit A-4 and Exhibit A-5

e. EY will provide to Client routine tax advice and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects (“on-call tax advisory services”).

- On-call tax advisory services include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues, and assisting Client in connection with its dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority).

f. See Exhibit A-4

g. EY will perform the following tax provision services for review and approval by Client management related to the year ended December 31, 2020:

- Prepare tax provision working papers for review and approval by Client for the quarter ended September 30, 2020, as well as for the year ended December 31, 2020;
- Prepare calculations, including but not limited to book-tax differences, as requested by Client, for use in its preparation of its U.S. GAAP tax provision, U.S. Non-GAAP tax provision, proforma tax provision, book-income tax accruals and related SEC disclosures;

- Assist Client in documenting its federal, state and/or local uncertain tax positions, if any, which may be subject to tax authority challenge. All judgments and determinations of the need for, and amount of, any unrecognized tax benefit for tax exposure items will be the sole responsibility of Client, as to which Client's independent auditors should concur;
- Assist Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgments and determinations of the need for, and amount of, any valuation allowance will be the sole responsibility of Client, as to which Client's independent auditors should concur;
- Review, reconcile and/or document deferred tax balances to supporting information.

h. See Exhibit A-6

- i. EY will monitor monthly lease operating expense, fixed asset data, revenue data, and severance tax return data related to the Debtors wells located in Oklahoma for the production periods of July 2020 through December 2022. Based on this monthly review, we will advise if Chaparral should continue to use the rate provided in the previous quarter. If there are significant changes in spending, we will calculate and provide a new rate for the month. Otherwise, based on our review we will provide the Debtors' with a quarterly deductible marketing cost rate to use when preparing the Debtors' monthly severance tax returns. Monthly billing will coincide with the due date of the monthly severance tax return and will begin in September 2020 (see "Fees" section below for additional detail). Additionally, we will retain the Debtors data and all information regarding the deduction calculation for all periods under contract for reference if needed for routine audits or financial analysis purposes.

j. See Exhibit A-7

EY LLP's Disinterestedness

4. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP (a) does not hold nor represent any interest materially adverse to the Debtor's estate in the matters for which EY LLP is proposed to be retained and (b) is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code and as required under section 327(a) of the Bankruptcy Code. Moreover, to the best

of my knowledge, information and belief, EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under the Bankruptcy Code.

5. On or about June 16, 2020, EY LLP received a retainer from the Debtors in the amount of approximately \$272,637 for Accounting, Restructuring and Tax services (the "Retainer"). As of the Petition Date, the balance of the Retainer was approximately \$135,075.50. EY LLP shall apply the remaining balance of the Retainer toward post-petition fees and expense reimbursements that the Debtors are authorized to pay to EY LLP during this Chapter 11 Case.

6. EY LLP's records indicate that before the Petition Date, the Debtors paid EY LLP for Services that had not yet been rendered as of the Petition Date. This is a result of "progress billing" terms under one or more pre-petition engagement letters between a Debtor entity and EY LLP, pursuant to which the Debtors remitted payments to EY LLP at designated times. As of Petition Date, EY is holding a credit balance of \$17,320.

7. During the ninety days before the Petition Date, the Debtors paid approximately \$488,235 to EY LLP, of which approximately \$392,288 constituted the Retainer.

8. The Debtors owe EY LLP \$0 in respect of services provided by EY LLP prior to the Petition Date.

Professional Compensation and Reimbursement of Expenses

9. EY LLP intends to charge the Debtors fees for the Services, as set forth below.

- The table below sets forth the hourly rates for valuation and accounting services:

Title	Hourly Rate (USD)
Subject Matter Resource Partner	\$820
Partner/Principal	\$795
Managing Director	\$750
Senior Manager	\$675
Manager	\$560
Senior	\$410
Staff	\$235

- The table below set forth the hourly rates for Restructuring services:

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$795-\$995
Senior Manager	\$750-\$850
Manager	\$675-\$795
Senior	\$560-\$675
Staff	\$410-\$560

- The table below sets forth the hourly rates for tax restructuring services:

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595-\$955
Senior Manager	\$560-\$875
Manager	\$475-\$785
Senior	\$295-\$495
Staff	\$160-\$280

- Tax Compliance
 - As it pertains to 1120 tax compliance services within Exhibit, the Debtors' shall pay us \$70,000, of which \$51,500 was paid prior to the Company filing Chapter 11, for the tax compliance services

for the tax year ending December 31, 2019 (excluding travel and expenses).

- As it pertains to 1065 tax compliance services within Exhibit, the Debtors' shall pay fees for the tax compliance services based on the actual time that our professionals spend performing them, billed at the following agreed upon discounted rates for each level, as adjusted annually while the tax compliances services under this SOW are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

- For routine on-call tax advisory services, the Debtors shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under this SOW are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

- For income tax provision services, the Debtors shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under this SOW are being performed.

Title	Hourly Rate (USD)
Partner/Principal/Managing Director	\$595
Senior Manager	\$560

Title	Hourly Rate (USD)
Manager	\$475
Senior	\$295
Staff	\$160

- For severance tax services, the following fee structure will apply to all Oklahoma wells in the Debtors' Oklahoma field operations, charged monthly based on the asset type listed below:
 - "Core Asset" wells: \$50/well
 - "Core Asset" unit wells: \$2,000 fixed fee for all wells
 - Optional: "Non-core Asset" wells (including leases within a unit): \$4,500 fixed fee for all wells
 - "Core Asset" wells are leases located in the Scoop and Stack formation. This includes but is not limited to Blaine, Canadian, Garfield, and Kingfisher counties. "Core Asset" unit wells are those wells that fall within a specific unit (i.e. Dover Unit wells).
 - "Non-core asset" wells are all wells that don't qualify as a "core asset" well. Wells that fall into this category are leases in which Chaparral elects to begin remitting severance taxes on (in place of the purchaser) that are not located in the Scoop and Stack formation. If Chaparral elects to remit taxes on any non-core asset wells, we will provide a quarterly rate similar to what we will provide for core asset wells and will charge a fixed monthly fee of \$4,500.
 - Fee shall be billed in monthly installments for a period of four years. Monthly billing will coincide with the due date of the monthly severance tax return and will begin in September 2020 (the July 2020 severance tax return due date is September 25, 2020). We will continue to bill monthly through February 2023 (the December 2022 severance tax return is due February 25, 2023).

10. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

11. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters including all added taxes ("VAT"), sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to this engagement.

12. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

13. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

Certain Other Terms of the Engagement Letters

14. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

15. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letter at any time in writing, but in any event the Engagement Letter will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under chapter 11 or 7 of title 11 of the United States Code (the

“Bankruptcy Code”), or otherwise. Notwithstanding such termination, however, the Debtor’s estate will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

16. Copies of the Engagement Letters are submitted with this Declaration for approval.⁴ EY LLP’s provision of Services to the Debtors is contingent upon the Court’s approval of each term and condition set forth in the Engagement Letter. Included among the terms and conditions set forth in the Engagement Letter is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Client or its subsidiaries or of Ernst & Young) shall be brought in the Bankruptcy Court or the applicable District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in the Exhibit B to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Client, Ernst & Young and any all successors and assigns thereof.

⁴To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

Disclosure of Connections

17. In connection with EY LLP's proposed retention by the Debtors, Debtors' counsel provided the names of parties in interest in this case to EY LLP on or about, July 6th, 2020. EY LLP then searched, or caused to be searched, certain databases to determine whether it has provided in the recent past, or is currently providing, services to the specific parties listed on Exhibit B-1 hereto (the "Parties in Interest"). To the extent that EY LLP's research of relationships with the Parties in Interest indicated that EY LLP has in the recent past, or currently has, a client relationship with these specific Parties in Interest in matters unrelated to these chapter 11 cases, it has so indicated on Exhibit B-1 to this Declaration.

18. The connections check described herein was run *only* for EY LLP (*i.e.*, the specific firm that the Debtors seek to engage under this Application), and *not* for any other member firm of EYGL (as defined herein). Moreover, the connections check results set forth in Exhibit B-1 relate only to EY LLP and not any other member firm of EYGL.

19. To the best of my knowledge, information and belief at this time, formed after reasonable inquiry, except as otherwise stated herein, none of the services rendered by EY LLP to the entities set forth on the attached Exhibit B-1 have been in connection with the Debtors or this Chapter 11 case.

20. EY LLP may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services. If such clients of EY LLP are parties in interest in these cases, Exhibit B-1 hereto indicates that

they are also clients of EY LLP. Should additional significant relationships with Parties in Interest become known to EY LLP, a supplemental declaration will be filed by EY LLP with the Court.

21. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The member firms of EYGL have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

22. In the ordinary course of business, certain EYGL member firms located throughout the world (collectively referred to herein as "EY Support Firms") provide various professional, administrative and back office support services ("Support Services") for other EYGL member firms throughout the world, as requested, coordinated and directed by the EYGL member firms (including EY LLP) to whom such Support Services are provided.

23. EYGL member firms (including EY LLP) that elect to utilize Support Services in a given year contract for allocation of a set number of EY Support Firms' professional hours for that year, and may pay such EY Support Firms a fixed amount for such assistance on a full time equivalent basis, plus any related expenses incurred by such EY Support Firms in connection with the provision of related Support Services. The EY Support Firms operate as cost centers. If EY Support Firms over recover their cost during the course of a year for Support Services, such over recovery may be returned to the

EYGL member firms utilizing such Support Services as determined by a formula put in place each year by an operations supervisory group related to the EY Support Firms.

24. One particular Support Service performed for EY LLP by an EY Support Firm located in India (specifically, Ernst & Young Services Pvt Ltd. (“EY Services”)) is connections check related services. EY LLP utilized and relied upon EY Services in performing EY LLP’s connections check in order to prepare and execute this Declaration. The costs paid by EY LLP to EY Services for such connections check related services will not be billed to the Debtors.

25. In fixed fee professional engagements, such as those proposed in these cases, the costs of EY Support Firms are not directly invoiced or paid by particular clients where EY Support Firms are utilized in providing fixed fee related professional Support Services to such clients. Instead, each EYGL member firm utilizing an EY Support Firm for such fixed fee related Support Services is responsible to pay all related costs for such Support Services. To enable the fixed fee portion of the pricing for certain services to be provided to the Debtors by EY LLP (the “Fixed Fee Services”), EY LLP intends to utilize EY Support Firms to assist in providing such Fixed Fee Services. As set forth herein, EY LLP will pay such EY Support Firms for EY LLP’s utilization thereof in providing the Fixed Fee Services to the Debtors.

26. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP’s engagement and Services during these cases.

27. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public

Accountants (CPAs). Ernst & Young U.S. LLP (the owners of which are the CPA partners of EY LLP and non-CPA principals) provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. These personnel work for and are under the supervision of EY LLP when performing client services.

28. As part of its practice, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these cases. The following professionals whom EY LLP believes to be closely associated with the Debtors' Chapter 11 cases have provided in the past and/or are currently providing services to EY LLP: Crowe & Dunlevy, Davis, Polk & Wardwell, LLP, FTI Consulting, Gable Gotwals Counsel, Grant Thornton LLP, Holland & Hart LLP, Latham & Watkins, Perella Weinberg Partners, LP, Richards Layton & Finger, P.A., Rothschild & Co US Inc. Sidley Austin LLP, Stroock & Stroock & Lavan, LLP, Tudor Pickering Holt & Co Advisors, LP, Vinson & Elkins, L.L.P., Willis Towers Watson, BDO, and Donnelley Financial Solutions.

29. EY LLP may currently be a party or participant in certain litigation matters involving Parties-In-Interest in these cases, which matters are unrelated to the Debtors or these chapter 11 cases.

30. EY LLP continues to follow up with various EY LLP personnel in order to confirm that the work that EY LLP may be doing for, or may have done for Caterpillar Financial Services Corporation, Strategic Value Partners, LLC, BBVA Compass Bank, JP Morgan Chase Bank, NA, Nuance Communications Inc, State of New Mexico, Canadian Imperial Bank of Commerce, New York Branch, EastWest Bank is unrelated to the

Debtors and these Chapter 11 cases. To the best of my knowledge, information and belief as of the date of this Declaration, I am not aware of any information indicating that the work that EY LLP may have performed and/or may be performing for the entities listed in this paragraph is connected with the Debtors or these Chapter 11 cases. In the event that EY LLP's continuing follow-up efforts with regard to the aforementioned entities reveals that work that EY LLP may have performed or is performing for any such entities is related to the Debtors or these Chapter 11 cases, EY LLP will file a supplemental declaration with this Court so disclosing.

31. EY LLP has thousands of professional employees. It is possible that employees of EY LLP who are not currently on the engagement team that is providing Services to the Debtors may directly or indirectly hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. Additionally, EY LLP partners and professionals, whether or not on the engagement team that is providing services to the Debtors, may have economic interests in or business associations with Parties in Interest.

32. To the best of my knowledge, information and belief, formed after reasonable inquiry, none of the services rendered by EY LLP to the entities set forth in Exhibit B-1 hereto have been in connection with the Debtors or these Chapter 11 cases. EY LLP believes that these relationships will not impair EY LLP's ability to objectively perform professional services on behalf of the Debtors. EY LLP will not accept any engagement that would require EY LLP to represent an interest materially adverse to the Debtors.

33. To the best of my knowledge, information and belief, neither the undersigned nor the EY LLP professionals expected to assist the Debtors in these matters are connected to the Judge, U.S. Trustee or Assistant U.S. Trustee assigned to this matter.

34. EY LLP does not directly hold any debt or equity securities of the Debtors, but EY LLP does invest in third-party managed funds that may hold securities in the Debtors. In addition, none of the EY LLP professionals who are currently on the engagement team that is providing Services to the Debtors directly hold any securities in the Debtors, but those engagement team members may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors.

35. Despite the efforts described above to identify and disclose connections with Parties-In-Interest in these cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection of EY LLP with Parties-In-Interest in these cases has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

36. Certain entities that are parties in interest are lenders to EY LLP: JPMorgan Chase Bank, N.A., Lloyds Bank Corporate Markets plc, and Bank of America, N.A.. In addition, Chubb Group of Insurance Company is a surety bond provider on behalf of EY LLP

37. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP does not hold nor represent any interest materially adverse to the Debtors in the matters for which EY LLP is proposed to be retained. The proposed employment of EY LLP is not prohibited by or improper under Bankruptcy Rule 5002.

Accordingly, I believe that EY LLP is eligible for retention by the Debtors under Title 11 of the United States Code (the “Bankruptcy Code”).

38. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including general ad hoc services on technical and accounting matters, tax compliance and tax advisory services. At the Debtors’ request following the Petition Date and prior to Court approval of EY LLP’s engagement in these cases, EY LLP may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of Petition Date.

39. As of August 16, 2020, EY LLP was owed \$0 by the Debtors in respect of services provided by EY LLP both prior to and following the Petition Date (\$0 for prepetition services, and \$0 for postpetition services). Upon approval of EY LLP’s retention in these cases, EY LLP shall waive its right to receive any unpaid fees incurred on the Debtors’ behalf prior to the Petition Date.

40. Except as otherwise set forth herein, EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person.

41. EY LLP intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Engagement Letters, and pursuant to any additional procedures that may be established by the Court in these cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: September 10, 2020

By: /s/ Jack Costeira
Jack Costeira
Ernst & Young LLP

Exhibit A-1

Master Services Agreement



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Chaparral Energy, Inc.
701 Cedar Lake Boulevard
Oklahoma City, OK 73114

September 1, 2020

To whom it may concern:

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for Chaparral Energy, Inc. (“you” or “Client”) subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about August 16, 2020, with the United States Bankruptcy Court for the District of Delaware (“Bankruptcy Court”). Our performance of Services is contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in this Agreement. We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements and shall be subject to approval of the Bankruptcy Court. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”).

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement, provided you continue to operate under Chapter 11 bankruptcy protection.

This Agreement shall be effective as of the date of Client’s filing of a Chapter 11 petition in the Bankruptcy Court.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Mr. Mark Whitman at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Mr. Whitman so that we can address any issues you identify before we begin to provide any Services.

Very truly yours,



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AGREED:

Chaparral Energy, Inc.

A handwritten signature in black ink, appearing to read "Stephanie Carnes", is written over a horizontal line.

By:

Stephanie Carnes,
Vice President and Controller



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General Terms and Conditions

Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants (“AICPA”).
2. We are a member of the global network of Ernst & Young firms (“EY Firms”), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. Subject to Bankruptcy Court approval, we may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf (“Client Information”) will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.

9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.
10. You shall be responsible for your personnel’s compliance with your obligations under this Agreement.

Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement (“Reports”), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:
 - (a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
 - (b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
 - (c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
 - (d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“Tax Advice”). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables



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based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.

15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud, gross negligence or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("**EY Persons**"). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party's use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license ("**Materials**") in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
 - (a) is or becomes public other than through a breach of this Agreement,
 - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
 - (c) was known to the recipient at the time of disclosure or is thereafter created independently,



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(d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or

(e) must be disclosed under applicable law, legal process or professional regulations.

24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at www.ey.com) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "**Process**") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.
26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

Data protection

27. If we Process Client Information that can be linked to specific individuals ("**Personal Data**"), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the EU-U.S. Privacy Shield Framework and the Swiss-U.S. Privacy Shield Framework, each administered by the U.S. Department of Commerce and to which EY has self-certified (collectively, the "**Privacy Shield Framework**"). Further information (including disclosures required by the

Privacy Shield Framework) is set out at www.ey.com/us/privacysshield. We will require any service provider that Processes Personal Data on our behalf to provide at least the same level of protection for such data as is required by the Privacy Shield Framework and other legal and regulatory requirements applicable to us. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.

28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("**Restricted Personal Data**"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to you.
30. Subject to Bankruptcy Court approval, if necessary, we may charge additional professional fees if events beyond our control (including your acts or omissions)



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affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.

31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

Term and termination

33. This Agreement applies to the Services whenever performed after the date of your filing of a Chapter 11 petition (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. This Agreement and/or any or all Statements of Work may be terminated at any time by you or us, but in any event this Agreement including all Statements of Work will expire upon the effective date of your confirmed plan of reorganization, or liquidation of your assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.
35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
36. The provisions of this Agreement, including Section 14 and Section 37 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement and shall survive completion of the Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise, but our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

Governing law and dispute resolution

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

Miscellaneous

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation. Except as expressly



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provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.

39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder, subject to Bankruptcy Court approval, if necessary.
40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.
42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
45. Neither of us may use or reference the other's name, logo or trademarks publicly without the other's prior written consent, although we may publicly identify you as a client in connection with specific Services or generally.
46. By agreement to the provision of the Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee your successful reorganization under Chapter 11.

Appendix 1

Dispute resolution procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Exhibit A-2

Statement of Work

Strategy & Transactions - *Valuation, Modeling & Economics*
And
Financial Accounting Advisory Services
Statement of Work

This Statement of Work, dated 1 September 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Chaparral Energy, Inc. (“Chaparral”, the “Company”, “you” or “Client”), pursuant to the Agreement, dated 1 September 2020 (the “Agreement”), between EY and Chaparral Energy, Inc. to provide valuation and accounting assistance services in connection with Chaparral filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on August 16, 2020, with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). This SOW shall be effective as of the date of Chaparral’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Objective and Purpose

The objective of our engagement is to assist the Client with certain valuation (the “Valuation Services”), restructuring advisory services (the “Restructuring Services”) and accounting assistance (the “Accounting Services”), described further below (together, the Valuation Services, Restructuring Services and Accounting Services, the “Services”) related to the Client’s filing of a petition under Chapter 11 for the Bankruptcy Court and accounting and financial reporting considerations.

We will provide these Services to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW).

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

The Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report¹ is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Scope of Services

We will perform the Services under this SOW in accordance with applicable standards established by the American Institute of Certified Public Accountants (“AICPA”). The Valuation Services

¹ “Report” or “Reports” are defined in the General Terms and Conditions as including all information, advice, recommendations or other content of any report, presentation or other communication we provide to you.

under this SOW may also be subject to the requirements of the Principles of Appraisal Practice and Code of Ethics and the Business Valuation Standards of the American Society of Appraisers; the Code of Professional Ethics of the Appraisal Institute; the Code of Ethics and Standards of Professional Conduct of the CFA Institute; and the Uniform Standards of Professional Appraisal Practice (“USPAP”) as set forth by the Appraisal Standards Board of the Appraisal Foundation, with which we will comply as applicable.

Valuation Services

Objective and Purpose

Chaparral management (“Management”) has requested that we provide i.) public benchmarking data (Phase I) and ii.) recommendations of fair value of certain tangible and intangible assets (collectively, the “Assets”) as of the future date of your emergence (the “Transaction”) from Chapter 11 (the “Valuation Date”) for financial reporting purposes and for US federal income tax purposes (as applicable) (Phase II).

We understand that the results of our analysis will be used by the Company in its financial reporting of the Transaction under Accounting Standards Codification Topic 852 “Reorganizations” (“ASC 852”) and Accounting Standards Codification 820, “Fair Value Measurements” (“ASC 820”), as of the Valuation Date.

We understand that the results of our analysis will be used by the Company for US federal income tax purposes in accordance with Internal Revenue Code (“IRC”) Section 1060 in regard to the Transaction as of the Valuation Date.

Phase I will include services provided prior to the confirmation of the Company’s ownership structure at the Valuation Date. Phase II will include services provided after confirmation of the Company’s ownership structure and related independence restrictions at the Valuation Date.

Standard and Definition of Value

Phase I Fresh Start Assistance

Our Phase I fresh start assistance will exclude providing any form of a valuation estimate.

Phase II Fresh Start Assistance

The definition of value for Phase II will be fair value. According to ASC 852, fresh start accounting for post-emergence opening balance sheet follows ASC Topic 805 (“ASC 805”), *Business Combinations*. Per ASC 805, the standard of value to be used is “fair value” which is defined in ASC 820 as:

“Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.”

For US federal income tax reporting purposes, the standard of value is fair market value. According to IRS Revenue Ruling 59-60 fair market value is defined as follows:

“The price at which property would change hands between a willing buyer and a willing seller when the former is not under any compulsion to buy and the latter is

not under any compulsion to sell, both parties having a reasonable knowledge of relevant facts.”

Valuation Services scope

We will perform the Valuation Services with respect to the Company.

Phase I Fresh Start Assistance

- Discuss with Management the nature of the Company’s assets and operations, as applicable.
- Collect and analyze Company information, such as historical financial information, Company financial projections, lease data, fixed asset listings, etc.
- Analyze the historical financial performance of the Company.
- Perform research to identify relevant transactions and other market information that will be utilized in the valuation of the Company’s tangible and intangible assets and liabilities.
- Preparation of a summary of publicly available market data (the “Phase I Schedules” or collectively with other deliverables, the “Reports”).

Phase II Fresh Start Assistance

- Interviews with Management to understand:
 - the nature of the Company’s Assets and operations;
 - any existing business plans, forecasts, performance estimates or budgets for the Assets; and
 - the assumptions underlying the business plan, estimates or budgets, as well as the risk factors that could affect planned performance.
- Consideration of applicable economic, industry and competitive environments, including relevant historical and future estimated trends for the Assets;
- Analysis of the performance and market position(s) of the Assets relative to industry competitors and/or similar publicly traded companies;
- Application of the Income, Market and/or Cost Approaches to develop our fair value recommendations and fair market value opinions using, where appropriate, financial data that is based on a market participant perspective, including:
 - Analysis of the Company’s weighted average cost of capital (“WACC”) for assisting Management with the selection of a single point estimate of the Company’s reorganization enterprise value² and/or shareholders’ equity value from the Plan of Reorganization (i.e., upon emergence from Chapter 11 procedures).

² As provided by Management.

Oil and natural gas properties

- Proved (P1) oil and natural gas properties - We will rely upon the Discounted Cash Flow (DCF) Method, a form of the Income Approach. We will also consider, if appropriate, the Market Approach (\$/BOE transaction multiples) as either a primary or corroborative indicator of value.
- Unproved properties
 - Probable (P2) & Possible (P3) Reserves – Will rely on the DCF Method, if forecast data is available. Otherwise, will value this class of reserves as a function of the P1 value conclusions or transaction data.
 - Undeveloped Acreage - We will rely upon the Market Approach which gives consideration to comparable market transactions (e.g., implied \$/acre valuation multiples, etc.).
- Our DCF Method for the P1, P2 and P3 reserves will give consideration to either risk adjustment factors (“RAFs”) or risk-adjusted discount rates (“RADRs”).

Real property - Owned

- Collect and analyze data necessary to value the owned real property including, but not limited to, location, size, and current use.
- Application of one or more of the three generally accepted valuation methodologies – the Cost Approach, the Sales Comparison Approach and the Income Approach – to value the fee simple interest in the real property.
- The analyses for the owned real property will include sample site visits in conjunction with our personal property team.

Real property - Leased

- We will assist Management in its determination of which leases may be material and would be included in our favorable/unfavorable leasehold interest valuation analysis. We recommend excluding leases that meet one or more of the following criteria:
 - Leases that commence or expire within 12 months of the Valuation Date;
 - Leases on month-to-month structures; and
 - Leases with insignificant remaining obligations (materiality threshold TBD). We can assist Management in establishing materiality by performing a sensitivity analysis that will calculate possible leasehold interest ranges.
- For leases in scope, we will utilize the discounted cash flow method of the Income Approach to calculate the favorability of the leasehold interests. This method includes comparing the remaining contract rent cash flows to estimated market rent cash flows and applying a real estate driven discount rate to estimate the present value.
- Perform a valuation for the acquired real property leasehold interests determined to be in scope. Specifically, we will calculate the right-of-use (“ROU”) asset and lease liability pursuant to ASC Topic 842 (ASC 842), *Leases*, using an Income Approach that captures the value of the market rent and contract rent over the remaining lease terms, including relevant options.

- For properties considered out of scope, we will perform the valuation to estimate the lease liability and will assume the ROU asset to be equal to the liability.
- We assume the lease terms will be abstracted for each lease in a summary format.

Personal property - Owned

- Data collection procedures to fully identify personal property, which we currently understand to include: Furniture & fixtures, vehicles & trucks, machinery & equipment and office & computer equipment, in addition to equipment inventory.
- We will follow Management's guidance on the separation of midstream infrastructure from the value of oil and natural gas properties. Procedures would include data gathering to identify and characterize the midstream infrastructure, such as gathering pipelines and systems, fresh and produced water infrastructure and saltwater disposal facilities.
- Anticipated adoption of the Cost Approach to value the personal property, relying on detailed fixed asset records, assuming that the records are accurate and contain original historical cost information (i.e., original cost to original owner) and materially reflect the personal property assets.
- Consideration of the three forms of obsolescence including physical deterioration, functional and economic obsolescence, as they might apply.
- If research indicates that suitable comparable transaction data relating to the personal property assets is available, we will develop the Market Approach to value, making necessary adjustments to align the available comparable transaction data to the characteristics of the subject personal property.

Personal property - Leased

- We will assist Management in its determination of which personal property leases may be material (individually and in aggregate by asset class) through consideration of the outstanding obligations, remaining lease terms, and equipment types.
- We will follow Management's accounting policy for including/excluding leases with remaining lease terms of 12 months or less in our analysis.
- For capital leases:
 - We will value the underlying assets in line with the methodology outlined above for owned personal property.
 - We will estimate the value attributed to the capital lease liabilities using the Income Approach that will discount the remaining lease obligations over the remaining lease terms at Management's incremental borrowing rate ("IBR").
- We understand that any equipment related operating leases are agreed with lease terms of 12 months or less, and therefore Management has elected not to recognize the right of use assets or liabilities associated with these leases. As such, we will not perform any valuation procedures associated with equipment related operating leases.

Other assets

- Prepare an Income Approach for the Company's real and personal property to test for economic obsolescence.
- Leverage relevant work-findings and insights of the Company's advisors (EY and others).
- Perform corroborative procedures, such as estimating the consolidated internal rate of return ("IRR") implied from the overall enterprise value confirmed by the Bankruptcy Court, and prepare a weighted average return on assets ("WARA") calculation to facilitate analyses that are internally and externally consistent and reasonable.
- Scoping procedures to determine if any debt or equity instruments need to be valued and related valuations procedures to calculate the value of concluded "in-scope" debt or equity instruments.
- Discuss the assignment of the Assets and resulting fair value recommendations and fair market value opinions with Management.
- Discuss with Management and its auditors, valuation approaches and methodologies used in our analysis.
- Preparation of two narrative reports (the "Valuation Reports"), one for financial reporting and one for US federal income tax purposes. The Valuation Reports will summarize the methodologies employed in our analyses, the assumptions on which our analyses were based, and our recommendations of fair value and opinions of fair market value.

Please note that our ability to perform services with respect to future/subsequent valuation dates set forth in this SOW may depend, among other things, on our mutual agreement that our performance of such services will not impair our independence, if required, related to you or any affiliated entities.

We will perform the Valuation Services based on methods and techniques that we consider appropriate under the circumstances. We will deliver to you a summary set of exhibits for Phase I and a written narrative report with supporting exhibits for Phase II.

Our Reports are not fairness opinions or investment advice. You will not rely on any of them as such, nor will you use them, or permit them to be used, as the basis to set a transaction price. EY assumes no responsibility to any buyer or seller to negotiate a purchase or sale at the value set forth in the Report.

The Phase I Schedules and Valuation Reports are subject to our Statement of Limiting Conditions ("SLC"), a draft of which is attached hereto as **Appendix 1**. If we determine that modifications or additions to the SLC will be required, we will notify you.

Restructuring Services

Our anticipated Scope of Services would include advising and assisting you with respect to its bankruptcy preparation and includes the following:

- Pre-bankruptcy planning, including but not limited to, advising on the preparation of first day motions and communication plans;
- The form and content of the reports developed by Management for submission to the Bankruptcy Court on a monthly and periodic basis;
- The development and preparation of the Plan of Reorganization and Disclosure Statement (hypothetical liquidation analysis, recovery ranges, and other financial information and disclosures as required);

- Advise on the preparation of financial information and analysis to be provided by the Company to its creditors or other stakeholders;
- Advise on communications and support negotiations with third-party stakeholders, including creditors, vendors, employee benefit plans, regulators, other government officials, their fiduciaries and their advisors;
- Claims analysis and resolution process;
- Report to the Board of Directors on the status of the above activities; and
- Advise and assist with other pre-filing tasks as required by you to the extent that it is not a duplication of efforts of any other advisor hired by you.

Accounting Services

Our scope of services will primarily focus on advising you with general and technical accounting matters (excluding tax accounting matters) around your financial reporting and documentation of various accounting matters and policies, as well as to provide assistance with the assessment of the accounting impact of emergence from bankruptcy, to allow you to apply fresh start accounting in accordance with ASC 852, Reorganizations, (“ASC 852”).

We understand that you seek assistance in understanding the typical requirements associated with an entity emerging from bankruptcy (“Emergence”). We will not conclude on the appropriate accounting treatment based on specific facts or recommend an accounting policy or treatment. Our observations are intended to help you reach your own conclusions and will not constitute concurrence with or support of your proposed accounting or reporting.

The scope of services will include the accounting impact of fresh start and Emergence (“Fresh Start Assistance”), delivered in two phases and the accounting impact of other transactions as may be requested by you (“General Accounting Services”). Phase I of the Fresh Start Assistance will include services related to fresh start accounting and the accounting impact of Emergence prior to the confirmation of the Company’s ownership structure at Emergence. Phase II of the Fresh Start Assistance will include potential services after confirmation of the Company’s ownership structure and related independence restrictions at the Emergence. Our ability to provide General Accounting Services may depend, among other things, on our mutual agreement that our performance of such services will not impair our independence.

The Accounting Services will include the following:

General Accounting Services

- Provide information and insights related to the potential impact of an accounting matter on your financial statements.
- Provide a general interpretation of accounting standards, including general provisions and high-level application to an illustrative fact pattern.
- Provide information and insights related to the potential impact of new or proposed accounting standards on your financial statements, disclosure requirements and financial performance metrics.

- Provide information and insights on accounting alternatives available to you and provide a summary of accounting treatment used by your peers (based on publicly available information).
- Draft technical whitepapers based on your selection of accounting treatment of transactions other than those related to Fresh Start Assistance.

Phase I – Fresh Start Assistance

- Participate as a technical advisor in discussions with you in order to help Management understand the accounting and reporting implications while in bankruptcy and considerations upon Emergence, including, Generally Accepted Accounting Principles (“GAAP”) and U.S. Securities and Exchange Commission (“SEC”) reporting matters, tax accounting matters, and considerations regarding accounting while in bankruptcy, as well as fresh start applicability and reporting.
- Advise you on your accounting and reporting issues related to the bankruptcy filing by summarizing the applicable guidance and providing a high-level interpretation to an illustrative fact pattern.
- Advise and provide insights to you on your preparation of the fresh start accounting required work steps and provide high-level observations on overall project timeline.
- Advise you and provide insights on the technical fresh start accounting and reporting requirements, including advising on the applicability of fresh start, the identification of accounts (including income tax accounts) typically impacted by fresh start accounting and the fresh start reporting date. This may include providing examples of fresh start accounting disclosures from public filings, publications or examples of the application of fresh start accounting, or other information (all publicly available information) that may assist Management with the application of fresh start accounting.
- Read and provide high-level observations on your technical whitepapers based on your selection of accounting treatment, including consideration of your plan of reorganization, new credit facility and stock compensation agreements upon Emergence and associated disclosures.
- Advise and provide insights to you on your preparation of debtor in possession financial statements including presentation and disclosures. Read and provide high-level observations on debtor in possession financial statements and disclosures prepared by management.
- Provide Management with generic examples of the application of accounting standards, financial statement presentations or disclosure practices in public filings or other public materials.

Phase II – Fresh Start Assistance

- Hold discussions with Management and help Management understand the accounting and reporting implications of operating while in bankruptcy and considerations upon Emergence, including, GAAP and SEC reporting matters, tax accounting matters and considerations regarding fresh start reporting.
- Assist you with your accounting and reporting issues related to the bankruptcy filing by summarizing the applicable guidance and providing a high-level interpretation to your specific fact pattern.

- Assist you with your preparation of the fresh start accounting required work steps (including project management support and resource needs) and provide comments on overall project timeline.
- Assist you with technical fresh start accounting and reporting requirements, including considering the applicability of fresh start, the identification of accounts (including income tax accounts) impacted by fresh start accounting and the fresh start reporting date. This may include providing examples of fresh start accounting disclosures, publications or examples of the application of fresh start accounting, or other information that may assist Management with the application of fresh start accounting.
- Based on the valuation studies and appraisals, assist you with your preparation of the fresh start accounting adjustments, including system needs and recording of entries to the ledgers and sub-ledgers.
- Assist you with your process to record the subsequent accounting for the fresh start accounting adjustments.
- Draft technical whitepapers based on your selection of accounting treatment, including but not limited to consideration of new credit facilities and stock compensation agreements upon Emergence and disclosures.

In connection with the Accounting Services, we may engage in discussions with your personnel, including officers and employees, and outside consultants, as determined by you. We may also read documentation, including contracts and memoranda, as specified by you. Further, we may identify factors or considerations that are relevant to your analysis of identified accounting and financial reporting matters.

As part of the Accounting Services, we may advise you on interpreting the relevant accounting and reporting literature based on your general circumstances and provide our views on those factors (including your characteristics and structure) which may influence the choice of your accounting policy. We will not conclude on the appropriate accounting treatment based on specific facts or recommend which accounting policy/treatment you should select/adopt. Any observations we provide are intended to assist you as you reach, document and implement your own conclusions and will not constitute our concurrence with, or support of, your proposed accounting or reporting.

As part of the Accounting Services, we may provide certain observations as to our understanding of the views of your independent auditor or the staff of the SEC and/or the Financial Accounting Standards Board ("FASB"). We may provide such observations without having any prior discussion with your independent auditor or the staffs of the SEC and/or FASB and accordingly, their actual views on a particular topic or issue may differ.

We may also provide your personnel, at your written request, with a general technical training session on certain accounting and financial reporting topics, including periodic updates on financial reporting developments.

In regard to the services related to accounting for General Accounting Services, at your request, we may provide you with the following written Reports:

- Examples of the application of accounting standards, financial statement presentations or disclosure practices in public filings or other materials

- An illustrative accounting policy manual (or certain sections thereof), which will require further adaptation by you for your specific facts and circumstances
- Examples of calculations and journal entries specific to your transactions (e.g., how to calculate and record a particular reserve) based on accounting treatments you selected
- Draft sections of your accounting policy manual, based on your decisions, to document the policies and accounting practices you selected
- Documentation of accounting positions and policies selected by you
- Comments on your accounting memoranda supporting your accounting conclusion for proposed transactions, divestitures, investments, impairments or other topics as identified by you
- Draft accounting analysis and journal entries related to proposed transactions, divestitures, investments, impairments or other topics identified by you
- Draft disclosures and management discussion and analysis as requested in writing by you
- Draft technical memoranda which outline relevant accounting or reporting standards, including general provisions and application to illustrative fact patterns, and the accounting policies you selected

In regard to the services related to accounting for Phase 1 Fresh Start Services, at your request, we may provide you with the following written Reports:

- High-level observations on your identified accounting and reporting issues related to the bankruptcy filing by summarizing the applicable guidance and providing a high-level interpretation to an illustrative fact pattern.
- High-level observations on your preparation of the fresh start accounting required work steps and provide comments on your overall project timeline.
- Generic publicly available examples of accounting standards, financial statement presentations, fresh start and other accounting disclosures, generic publicly available publications or examples of the application of fresh start accounting, or other generic publicly available information that may assist Management with their application of fresh start accounting.
- High-level observations on your technical whitepapers based on your selection of accounting treatment, including consideration of your plan of reorganization, new credit facility and stock compensation agreements upon Emergence and associated disclosures.
- High-level observations on your preparation of debtor in possession financial statements including presentation and disclosures.

In regard to the services related to accounting for Phase 2 Fresh Start Services, at your request, we may provide you with the following written Report(s):

- Co-developed examples of calculations and journal entries specific to Chaparral's transactions (e.g., how to calculate and record a particular reserve) based on accounting treatments you selected
- Our observations on accounting memoranda on other complex technical accounting and financial reporting matters

- Comments and guidance, as necessary, on complex accounting matters relevant to the preparation of the financial statements
- Excerpts of relevant technical accounting publications
- Fresh start accounting work plan and timeline
- List of accounts impacted by fresh start accounting
- Draft technical memorandums which outline relevant accounting or reporting standards, including general provisions and application to illustrative fact patterns, and the accounting policies you selected
- Draft disclosures
- Draft workbooks that support your fresh start accounting disclosures and journal entries
- Reports from Fresh Start Accounting Tool (“FAST”) and the Strategic Transaction Accounting Tool (“STAT”), (collectively the “Fresh Start Solution Tools”) related to accounting and reporting considerations of fresh start accounting.

You will be responsible for implementing and further customizing these Report(s), and for your use thereof and their effectiveness. We will have no obligation with respect thereto. We will not provide any formal branded written Report (including, without limitation, any opinions) during or upon conclusion of the Services.

We will provide you with periodic progress updates and, at your written request, meet with you at the conclusion of these Accounting Services to review our results.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Chaparral to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Limitations on Scope

We will not perform any review of your tax situation or the tax principles you apply in connection with the Emergence or otherwise. We will not provide any tax advice as part of the Services.

We will not identify, address or correct any errors or defects in your computer systems, other devices or components thereof (“Systems”), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

The Valuation Services do not include the valuation of any assets, liabilities or interests not listed in the Scope section. If we discover significant amounts of such property, you will either (1) engage us to perform a separate valuation of these items (subject to our agreement as to scope and fees) or (2) represent to us the value of those items, on which we would rely without further investigation for our use in performing the Valuation Services.

EY will not conduct any architectural, engineering, soil or subsoil study, property survey, or environmental investigation, and will not assume any liability in connection with such matters.

The specific nature of the Services will depend both on the amount of detail you provide to us and the timeframe within which you require our assistance.

We will not, in connection with the performance of the Services or otherwise, (i) act as a broker for the sale of any securities, (ii) solicit any potential buyer or seller (including you) to engage in any transaction, or (iii) act as a negotiator of a transaction.

We may use certain Data Analytics (as defined later in this paragraph) techniques and tools in the performance of our work, including, potentially, for the purposes of making on-screen presentations to you. Data Analytics refers to the use of data and advanced quantitative analysis (including visualization of data) to assist with fact-based decision-making and analysis.

Where we make use of Data Analytics tools for the purposes of making on-screen presentations to you, such on-screen presentations, and any comments made thereon in discussions with you, are intended only to assist your understanding of the work we have performed. They are not intended to be a substitute for a proper reading of our Report and are not intended to say anything that is not set out in our Report. Analysis demonstrated to you, and comments made by us, in the course of such presentations which we consider to be of significance in the context of the matters required to be dealt with in our Report, or which you request, will be included in our final Report. We assume no responsibility or liability whatsoever to you (or anyone else) in respect of any analysis or comments which are not reflected in our final Report.

Where we make use of Data Analytics tools, it is understood that the tools were used to compile visualizations that help you better understand one or multiple datasets and potentially the relationships between them. Furthermore, while we may have performed certain procedures on the raw dataset(s) in order to enable them to function appropriately with the Data Analytics Tools as well as analyze the datasets, we have not created the underlying datasets provided by you or on your behalf and we do not, unless expressly agreed to otherwise, have the responsibility to evaluate or verify them.

EY is not responsible in the event that non-EY proprietary tools fail to perform as intended or as EY reasonably expects they will perform.

Your Specific Obligations

You alone are responsible for the scope and sufficiency of the Services. We also draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, your obligations under paragraphs 11 and 12, and your representation, as of the date hereof, under paragraph 26 thereof.

You alone are responsible for any decisions to implement actions identified in the Accounting Services, including implementing all aspects of the fresh start accounting.

You alone are responsible for any decisions to implement actions identified in the Services, including as necessary to apply GAAP appropriately and for compliance with applicable regulatory requirements, including the determination of your accounting policies. You are solely responsible for the preparation of your financial statements, including making all of the judgments inherent in preparing them.

You are responsible for notifying your independent auditor of the performance of the Accounting Services and consulting with them on the application of accounting principles and your related accounting policies. You agree that we may make inquiries of your independent auditor in connection

with the performance of the Accounting Services, provided that, representatives from Client are present during the discussion. You will arrange for periodic status meetings (including consultation, as needed) that include representatives from Client, EY, and your independent auditor.

Notwithstanding the requirements of the Agreement, you may disclose the Reports and refer to us in connection with the Services under this SOW to (1) your external independent auditor to be used in conjunction with the intended use of the Reports outlined in our SOW, subject to its agreement that (a) none of the Reports or any portion thereof shall be further disclosed to any other person or entity except as required by law or professional obligation, and (b) it shall not make any claims against EY arising out of, or in connection with the Reports or our discussions.

You will not, and you will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this Agreement.

EY will use reasonable efforts to provide the Services on-site at the Company’s offices, provided that, in light of a pandemic the parties agree to cooperate to allow for remote working and/or an extended timeframe to the extent (i) any government or similar entity implements restrictions that may interfere with provision of onsite Services; (ii) either party implements voluntary limitations on travel or meetings that could interfere with provision of onsite Services, or (iii) an EY resource determines that he or she is unable or unwilling to travel in light of a pandemic-related risk.

Responsibilities related to Fresh Start Solution Tools

In providing the Phase II Services, we will utilize the Fresh Start Solution Tools which we have developed to aggregate information involved in the analysis of the purchase price allocation of target entities and to assist with the implementation of decisions relating thereto. The Fresh Start Solution Tools are confidential and proprietary to EY. Fresh Start Solution Tools will be reasonably customized for you and populated with the data you provide and approve. Fresh Start Solution Tools will be utilized to run reports based on the underlying data you provide that will assist Client with accounting and recording journal entries related to the Transaction for financial reporting purposes, on both a consolidated and entity level, as determined appropriate by management. Fresh Start Solution Tools will be hosted on Microsoft Azure, and accessible to EY and Client designated personnel.

We will be responsible for the following in relation to customizing Fresh Start Solution Tools, to be provided by us during the period we are engaged to assist you with the Transaction:

- estimating the time-scale and resources required to customize Fresh Start Solution Tools, based upon the specific requirements determined by you;
- suggesting alternative approaches for your approval, when we cannot customize Fresh Start Solution Tools in accordance with your instructions, for technical or practical reasons;
- implementing any mutually-agreeable, reasonable security measures (within our customary capabilities) in respect of confidential information that you may propose (such as password protection of data files);
- alerting you on a timely basis when we anticipate significant delays in customization; and

- hosting Fresh Start Solution Tools

You will be responsible for the following in relation to the inputs and outputs of Fresh Start Solution Tools:

- providing all estimates and assumptions for input;
- reviewing interim input and assumptions into Fresh Start Solution Tools and providing comments arising on a timely basis;
- reviewing Fresh Start Solution Tools input and output reports to assess the appropriateness, accuracy and completeness of the assumptions and calculations on which it is based.

We will charge you for agreed upon customizations to Fresh Start Solution Tools based on actual time spent on the work using the hourly rates for services indicated in this SOW.

Your use of Fresh Start Solution Tools is limited to use for the limited purpose of fresh start accounting for the Emergence during the term of this SOW.

FRESH START SOLUTION TOOLS ARE UTILIZED “AS IS” AND NEITHER EY NOR ANY OTHER PARTY INVOLVED IN THE CREATION, CUSTOMIZATION, DELIVERY OR HOSTING OF FRESH START SOLUTION TOOLS MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO FRESH START SOLUTION TOOLS, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, NON-INFRINGEMENT, TITLE, OR THAT THE OPERATION OF SUCH TOOL WILL BE UNINTERRUPTED, ERROR FREE OR THAT IT WILL BE COMPATIBLE WITH ANY OF YOUR HARDWARE OR SOFTWARE. EY WILL NOT SUPPORT, MAINTAIN OR UPGRADE FRESH START SOLUTION TOOLS, EXCEPT AS EXPRESSLY PROVIDED ABOVE DURING THE PERIOD FOR WHICH EY IS ENGAGED HEREUNDER. YOU ASSUME SOLE RESPONSIBILITY FOR THE USE OF FRESH START SOLUTION TOOLS AND THE RESULTS THEREOF.

Additional terms and conditions related to Fresh Start Solution Tools are set forth in **Appendix 2** of this SOW.

Specific Additional Terms and Conditions

EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are identified by the AICPA or by the Public Company Accounting Oversight Board (“PCAOB”). Accordingly, we will not express any form of assurance on accounting matters, financial statements, any financial or other information or internal controls as part of the Services. None of the Services or any Reports will constitute any legal opinion or legal advice. We will not conduct a review to detect fraud or illegal acts.

We will perform the Valuation and Accounting Services under this SOW in accordance with applicable standards established by the AICPA. The Valuation Services under this SOW may also be subject to the requirements of the Principles of Appraisal Practice and Code of Ethics and the Business Valuation Standards of the American Society of Appraisers; the Code of Professional Ethics of the Appraisal Institute; the Code of Ethics and Standards of Professional Conduct of the CFA Institute; and the USPAP as set forth by the Appraisal Standards Board of the Appraisal Foundation, with which we will comply as applicable.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by you solely on information provided by your vendors, directly or through you. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

Unless prohibited by applicable law, we may provide Client Information to other EY Firms, EY Persons and external third parties, who may collect, use, transfer, store or otherwise process such information in various jurisdictions in which they operate in order to provide support services to any EY Firm and/or assist in the performance of the Services.

Our Reports may contain advice or communications that may be privileged under Internal Revenue Code Section 7525. If such information is provided to persons other than your management, directors, or your legal counsel involved in its preparation or responsible for determining whether to implement it, you may waive such privilege.

Where our written consent under the Agreement is required for you to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a non-reliance and release letter acceptable to us in form and substance.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and will not release any such information unless you have executed an appropriate written consent authorizing such disclosure and the third party has executed a non-reliance and release letter acceptable to us in form and substance.

The Reports will be based on facts of which EY is aware, estimates, assumptions and other information derived from its research, knowledge of the industry and meetings with you or your advisors. We will state our information sources and the basis of our estimates and assumptions in the Valuation. All such estimates and assumptions are inherently subject to uncertainty and variation depending upon future events, which cannot be accurately foreseen. Our estimates will in any event be based on general economic conditions as they exist on the date of the analysis and will not contemplate the potential for any sudden or sharp rise or decline in those conditions. We make no representation, and give no assurance, that any estimates or results can or will be achieved. Actual results may vary materially from the estimates presented.

Any financial analyses contained in the Reports are not forecasts or projections as defined by the AICPA. Rather, they are used as contemplated by the USPAP. Accordingly, terms such as “project,” “projections,” or “forecast” in the Reports relate to broad and generally perceived expectations of future events or market conditions.

The Reports may be subject to review by the Appraisal Institute or its duly authorized representatives.

In performing our Services, we may make use of certain Tools (as defined in **Appendix 3** to this SOW). In addition, we may make Tools available to you and, at your request, certain third parties. The terms and conditions of access to and use of Tools by you and any third parties to whom we grant access to a Tool are set forth in **Appendix 3** of this SOW.

In providing the Services, we will utilize the Tools (collectively, the “Tools” and each individually, a “Tool”), which we have developed, based on our professional experience and industry leading practices, to assist the Company with certain Services.

The Tools are confidential and proprietary to EY, and, accordingly, the Tools constitute "Materials" as set forth in the General Terms and Conditions. EY retains all intellectual property rights in and to the Tools and any modifications to the Tools created by EY under this SOW. You shall not, and shall not permit third parties to, copy or modify any Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Tools.

The Tools are made available solely for your internal use in connection with your project for the period of our engagement hereunder. You will not disclose the Tools or any portion thereof to any third party, refer externally to EY, any EY Firm or EY Person in connection therewith, reproduce the Tools or use them other than as permitted by this SOW.

You will be responsible for making sure that the functionality and features of the Tools are satisfactory for your intended use. EY shall not be responsible for any maintenance, training, assistance, updates or support of any kind or nature related to the Tools other than to the extent set forth in this SOW during the course of performance of the Services under this SOW. You assume sole responsibility for the use of the Tools and the results thereof, including for your compliance with all applicable legal obligations related to your use of the Tools. You are responsible for maintaining the Tools and will indemnify us against any and all claims, damages, expenses and liabilities that arise out of or in connection with your use of the Tools or your breach of any of your obligations with respect thereto. Your use of Tools (or use on your behalf) is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. You alone are responsible for maintaining separate copies of any documentation you input into any Tools.

CLIENT ACKNOWLEDGES THAT THE TOOLS ARE PROVIDED “AS IS”, AND NEITHER EY NOR ANY OTHER PARTY INVOLVED IN THE CREATION, PRODUCTION, CUSTOMIZATION OR DELIVERY OF THE TOOLS MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO ANY TOOL, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, NON-INFRINGEMENT, TITLE, OR THAT THE OPERATION OF SUCH TOOL WILL BE UNINTERRUPTED, ERROR FREE OR THAT IT WILL BE COMPATIBLE WITH ANY OF YOUR HARDWARE OR SOFTWARE.

In its provision of the Services and performance of its obligations under the Agreement, EY may leverage certain software, cloud platforms, automation technology, data analytic technology, artificial intelligence technologies, hardware, programs, designs, utilities, tools, models, systems, as well as other methodologies and technologies that EY and other EY Firms, have developed (either by itself or on its behalf), or otherwise acquired a license, or other right to use (the “EY Technologies”). Client acknowledges that certain EY Technologies use Standard Platform Protocol³, and EY will provide and

³ “Standard Platform Protocols” – means the shared infrastructure, locations, and/or support model, assets, platforms, technical configurations, and/or procedures, underlying certain EY Technologies. Standard Platform Protocols may also include the retaining and use by EY and EY Firms of Client data for benchmarking, analytics, research and development, thought leadership and related purposes,

Client may receive the Services using or accessing such EY Technologies in accordance with its Standard Platform Protocols, provided that EY and EY Firms will comply with applicable law and professional obligations in its use of such EY Technologies.

Compliance with U.S. immigration requirements may require EY to provide certain information to the U.S. Citizenship and Immigration Services (“USCIS”) to confirm that EY employees on certain visas are, in fact, EY employees and not employees of Client or other clients of EY. This will include providing certain information regarding work locations to support compliance with the visa requirements. As such, EY may disclose to USCIS information regarding this SOW, including Client’s identity and location, as well as redacted agreements. Upon providing this information, EY will request that USCIS keep any such information confidential. In further support of these legal requirements, the U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding H-1B visas will be working on Client’s premises. EY and Client will work together to develop an appropriate notice as required.

EY resources will be operating at all times as an employee of and under the direction and control of Ernst & Young U.S. LLP’s management, and all activities including supervision, hiring and firing decisions, and performance evaluations are controlled by Ernst & Young U.S. LLP. Client will not have the right to control EY resources. At all times, EY resources will receive direction from an EY Manager while on-site at Client premises.

The Services may touch upon business relationships (such as transactions, agreements, products purchased) you have with a third party (an “EY Client”) for which EY (or another EY Firm) performs, or has performed, services unrelated to the business relationships. On behalf of yourself and your affiliates, you acknowledge and consent to our performance of such services for any EY Client, and agree that neither you nor your affiliates will make a claim that these circumstances present a conflict of interest, real or perceived, for us or any other EY Firm. If, however, our services for an EY Client directly relate to the business relationships, we will seek the consent of both you and the EY Client to the continued performance of the Services. In any event, we confirm that, except as you and the EY Client otherwise agree in writing, your respective confidential or privileged information will remain confidential in accordance with applicable professional standards.

Notwithstanding any obligation under any confidentiality agreement to return or destroy any such material, you acknowledge that we will retain, in confidence, a file copy of our work papers and Report in accordance with our professional obligations. Nothing contained herein shall benefit or create any right in, or any duty or obligation on our part to, anyone other than you.

We may retain, disclose and use Client Information that we collect in connection with any services we perform for you for research and thought leadership purposes, as well as for the purpose of providing

and to enhance their services or products, provided that such use does not identify Client or any individuals related to Client, or otherwise make reference to Client.

services to other clients, as long as we identify you only in general terms in connection with such information (e.g., “upstream oil and gas company”).

To the extent that the Services include the development of training materials (“Training Materials”), the Training Materials are “Materials” as set forth in the General Terms and Conditions and will be delivered solely for implementation by Client and its personnel or by EY for Client. Notwithstanding anything contained in the General Terms and Conditions or this SOW to the contrary, you shall not disclose any Training Materials to any third party for any purpose, including implementation thereof for Client.

In connection with these Services, computer files may be transferred between EY and you. Neither of us assumes any responsibility to the other for any loss or damage caused by viruses contained in such computer files. EY will not perform any tests to determine whether versions submitted for its review contain viruses or similar problems. We shall have no responsibility to third parties for loss or damage caused by viruses or similar problems that may exist in computer files transferred by you to them.

In some circumstances, a sensitivity is a variation to represent an alternative business option (for example, an alternative financing structure), rather than to assess the potential effects of uncertain estimates. This type of sensitivity may be referred to as a “scenario”. Our comparison of each sensitivity to the base case may be less effective for scenario-type sensitivities, where there are significant differences to the base case. Any sensitivity analysis should not be considered a recommendation or opinion.

After the Services under this SOW have been completed, we may disclose or present to prospective clients, or otherwise in our marketing materials, that we have performed the Services for you, and we may use your name solely for that purpose, in accordance with applicable professional obligations. In addition, we may use your name, trademark, service mark and logo as reasonably necessary to perform the Services and in correspondence, including proposals, from us to you.

You shall not, while we are performing the Services hereunder and for a period of 12 months after they are completed, solicit for employment, or hire, any EY personnel involved in the performance of the Services, provided, that you may generally advertise available positions and hire EY personnel who either respond to such advertisements or who come to you on their own initiative without direct or indirect encouragement from you.

Timetable

Unless otherwise agreed, and subject to the General Terms and Conditions of the Agreement, we expect to perform the Services during the period from August 2020 to August 2021.

Subject to your timely provision of all information we deem necessary to perform these Services, we anticipate forwarding our draft schedules to you by an agreed-upon future date.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your EY contacts will be Greg Morris for the Valuation Services, Tim Kreatschman for the Restructuring Services and Thierry Caruso for the Accounting Services.

Engagement Team

Greg Morris (Managing Director) will lead the EY team providing the Valuation Services, Tim Kreatschman (Partner) will lead the EY team providing the Restructuring Services, and Thierry Caruso (Partner) and Jack Costeira (Managing Director) will lead the EY team providing the Accounting Services. If any of these individuals ceases to provide the Services to the Company pursuant to this SOW, EY will so advise the Company and, if that person is replaced, provide the Company with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees and Expenses

The General Terms and Conditions of the Agreement address our fees and expenses generally. You shall pay fees for the Services; which fees are based on the time that our professionals spend performing them. The table below reflects our agreed upon rates, by level of professional as follows:

Accounting and Valuations Services

Title	Hourly Rate (USD)
Subject Matter Resource Partner	\$820
Partner/Principal	\$795
Managing Director	\$750
Senior Manager	\$675
Manager	\$560
Senior	\$410
Staff	\$235

Restructuring Agreement

Title	Hourly Rate (USD)
Partner/Principal	\$795-\$995
Managing Director	\$750-\$850
Senior Manager	\$675-\$795
Manager	\$560-\$675
Senior	\$410-\$560
Staff	\$235-\$365

In addition, you shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately.

You shall also pay any potential value added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

Your obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of the proposed transaction.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the District of Delaware ("Local Rules") and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

** ** *

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernet + Young LLP

Chaparral Energy, Inc.

By: _____



Stephanie Carnes
Vice President and Controller

Date: 9/8/2020

Appendix 1 Statement of Limiting Conditions

1. Nothing has come to our attention to cause us to conclude that the facts and data set forth in this Report are not correct.
2. No investigation of the title to the subject company and subject assets has been made, and the owner's claim to the subject company and subject assets is assumed to be valid. To the extent that Ernst & Young LLP's services include any analysis of assets, properties or business interests, Ernst & Young LLP assumes no responsibility for matters of legal description or title, and Ernst & Young LLP shall be entitled to make the following assumptions: (i) title is good and marketable, (ii) there exist no liens or encumbrances, (iii) there is full compliance with all applicable regulations and laws, and (iv) all required licenses, certificates of occupancy, consents, or legislative or administrative authority have been or can be obtained or renewed for any use on which Ernst & Young LLP services are to be based.

Where real estate is included in our analysis, Ernst & Young LLP shall not assume any responsibility for identifying structural conditions of property. No analysis will be made of the subsurface or the hazardous waste conditions, if any. Our services shall not take into consideration the possibility of the existence of toxic substances, hazardous or contaminated conditions, or underground storage tanks, nor the costs associated with remediating such substances or conditions. Ernst & Young LLP is not qualified to detect, and shall not be responsible for detecting, such substance or conditions.

3. This Report has been prepared solely for the purpose stated and may not be used for any other purpose. Neither this Report nor any portions hereof may be copied or disseminated through advertising, public relations, news, sales, Securities and Exchange Commission disclosure documents or any other public (or private) media without the express prior written approval of Ernst & Young LLP.

When a tax-related Valuation Report is prepared, the following shall be included:

Notwithstanding anything contained herein to the contrary, the Company and its officers, directors, employees, representatives, agents and advisers may freely disclose to any and all persons (without limitation) any tax advice, including the tax treatment and tax structure of any transaction, provided to the Company by Ernst & Young LLP, together with all facts that may be relevant to understanding the proposed tax treatment of any transaction and any materials provided by Ernst & Young LLP related to such tax treatment and tax structure. In any event, because all such tax advice is provided solely for the benefit of the Company, the Company shall inform those to whom it discloses such information that they may not rely upon such tax advice for any purpose without the prior written consent of Ernst & Young LLP.

Based on our valuation analysis, assumptions and methodologies employed as described, and consistent with the inherent estimation uncertainty as of the Valuation Date, it is our view that the fair market value opinion as represented in this Report will more likely than not be sustained if challenged on the merits.

4. The recommendations, opinions, or calculations of values contained herein are not intended to represent the values of the subject company, assets, or interests at any time other than the effective date that is specifically stated in this Report. Changes in market conditions could result in values substantially different than those presented at the stated effective date. We assume no responsibility for changes in market conditions or for the inability of the owner to locate a purchaser of the subject company, assets or interests at the values stated herein.

With respect to our analysis, our work did not include an analysis of the potential impact of any unexpected sharp rise or decline in local or general financial market or economic conditions or technological changes.

5. No responsibility is assumed for information furnished by others, including management, and such information is concluded to be reliable.

In the course of our analysis, we were provided with written information, oral information, and/or data in electronic form, related to the structure, operation, and financial performance of the subject company / assets / interests. We have relied upon this information in our analyses and in the preparation of this Report and have not independently verified its accuracy or completeness.

6. Certain historical financial data used in our valuation were derived from audited and/or unaudited financial statements and are the responsibility of management. The financial statements may include disclosures required by generally accepted accounting principles. We have not independently verified the accuracy or completeness of this data provided and do not express an opinion or offer any form of assurance regarding its accuracy or completeness.
7. The estimates of cash flow data included herein are solely for use in the valuation analysis and are not intended for use as forecasts or projections of future operations. We have not performed an examination or compilation, nor have we performed an agreed-upon procedures engagement with regard to the accompanying cash flow data in accordance with standards prescribed by the American Institute of Certified Public Accountants, and, accordingly, do not express an opinion or offer any form of assurance on the accompanying cash flow data or their underlying assumptions. Furthermore, there will usually be differences between estimated and actual results because events and circumstances frequently do not occur as expected, and those differences may be significant.
8. We assume no responsibility for any financial and tax reporting judgments, which are appropriately those of management. It is our understanding that management accepts responsibility for any financial statement and tax reporting issues with respect to the subject company / assets / interests covered by our analysis, and for the ultimate use of our Report.
9. Ernst & Young LLP is not required to furnish additional work or services, or to give testimony, or be in attendance in court with reference to the company / assets, interests in question or to update any Report, recommendation, opinion, calculation, analysis, conclusion or other document relating to its services for any events or circumstances unless arrangements acceptable to Ernst & Young LLP have been separately agreed with the Company.
10. This Report does not comprise a Comprehensive Written Business Valuation Report as described in BVS-VIII, by the Business Valuation Committee of the American Society of Appraisers (ASA) and approved by the ASA Board of Governors. Certain sections may have been omitted from this Report. Where applicable, the data underlying these sections will be retained in our working papers.

Disclosure of the contents of this Report may be governed by the Bylaws and Regulations of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. Possession of this Report or a copy thereof, or any part thereof, does not carry with it the right of publication, nor may it be used by anyone but the party for whom it has been prepared without the prior written consent and approval of Ernst & Young LLP.

Appendix 2
Fresh Start Solution Tools
Additional Terms & Conditions

1. You agree to inform EY on a timely basis of all significant defects in Fresh Start Solution Tools of which either you are aware of when EY commences its work, or with regard to which you subsequently become aware of.
2. You represent and acknowledge to EY that you retain full responsibility for (a) the preparation and contents of Fresh Start Solution Tools and for the projections contained in them; and (b) the preparation, consistency, completeness and appropriateness of the input data to the extent you consider their contents relevant to the performance of EY Services. You agree that, during the course of this assignment, you will keep EY informed in a timely manner and provide EY with any information and explanations which are material to the performance of EY Services.
3. In performing its modeling services, EY may identify and comment on matters which may be of interest to you, but which would otherwise fall outside the agreed Scope of Services. By reporting such matters to you, this is not intended to extend the agreed Scope of Services and EY accepts no responsibility for conducting additional testing to ensure that all similar matters are brought to your attention.
4. EY will not investigate or review the software within which Fresh Start Solution Tools operates (e.g., SQL Server, Microsoft Excel or Microsoft SharePoint) and shall have no responsibility for the consequences of any inherent defect in any third-party software programs.
5. In connection with the Services, computer files (including reports from Fresh Start Solution Tools) may be transferred between EY and you. Neither of us assumes any responsibility to the other for any loss or damage caused by viruses contained in such computer files. EY will not perform any tests to determine whether versions of Fresh Start Solution Tools and related reports contain viruses or similar problems. In addition, we shall have no responsibility to third parties for loss or damage caused by viruses or similar problems that may exist in computer files (including versions of Fresh Start Solution Tools) transferred by you to them.
6. While we may perform procedures involving scenario analysis pertaining to your prospective financial statements ("PFS"), the procedures do not constitute an examination or a compilation of PFS, nor the application of agreed-upon procedures thereto in accordance with standards established by the American Institute of Certified Public Accountants. Accordingly, we will not express an opinion on or offer any assurances as to whether the PFS are presented in conformity with AICPA presentation guidelines or as to whether the underlying assumptions provide a reasonable basis for PFS.
7. The PFS will be based on assumptions that will usually differ from actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We will have no responsibility to expand or update our procedures on revised PFS unless subsequently engaged to do so.

8. We are providing the Services solely for your benefit and use; there are to be no third-party beneficiaries of the Services. We accept no responsibility for the consequences of any inherent defect in SQL, Excel, SharePoint or other programs on which Fresh Start Solution Tools relies. Following delivery of Fresh Start Solution Tools' outputs, (i) you will assume sole responsibility for such output, the projections contained within them, and the way in which they are subsequently used; and (ii) EY's responsibility for Fresh Start Solution Tools will cease. You are also responsible for the preparation, accuracy and completeness of the assumptions used for Fresh Start Solution Tools.
9. Due to the complexity and nature of business models, it is not possible, in general, to attain absolute assurance that such models are free from error. The risk that Fresh Start Solution Tools contains material errors may be reduced through testing. The degree of assurance provided by testing will be affected by the scope and extent of the procedures used.
10. We will perform limited testing of Fresh Start Solution Tools in the course of its construction and/or modification. Such testing will not be performed independently of the construction and/or modification process and will not represent a structured test program, and, accordingly, this testing should not be relied upon by users of Fresh Start Solution Tools to indicate Fresh Start Solution Tools is free from material error.
11. Detailed independent testing ('audit') of a business model may provide a high degree of assurance that the logic of Fresh Start Solution Tools is free from material logical error. We will not perform an audit of Fresh Start Solution Tools in the course of this engagement. You are responsible for determining whether you require a model audit in the context of your use of Fresh Start Solution Tools.
12. FAST constitutes "Materials" as set forth in the General Terms and Conditions. EY retains all intellectual property rights in and to Fresh Start Solution Tools and any modifications to Fresh Start Solution Tools created by EY under this SOW. Client shall retain ownership of all content in Fresh Start Solution Tools, any information by or on Client's behalf and any projections or information resulting from the use of Fresh Start Solution Tools and such information shall be considered confidential information under the terms of the Agreement.
13. Under this SOW, EY will host Fresh Start Solution Tools for the purposes of housing data related to the Transaction. You understand this will be done using Microsoft Azure, and understand no Personal Health Information (PHI)/Personal Identification Information (PII) data will be stored on this site.

Appendix 3

Tools and Technology

Tools and Technology

In performing our Services, we may make use of certain technologies, techniques, hardware, software, spreadsheets, models, templates, digital platforms and tools, which are developed by and proprietary to or licensed by an EY Firm (collectively, “Tools” and each, individually, a “Tool”), to facilitate our delivery of the Services. Subject to the terms and conditions of this SOW (and to any applicable additional terms and conditions, which may include third party license agreements), as part of our Services we may allow you and your advisors and other transaction participants to have access to the Tools and their contents, which may include EY Reports. To the extent we do so, any such access to and use of the Tools is subject in all respect to the terms and conditions set forth in this Appendix. Any breach of the provisions of this Appendix may result, in our sole discretion and without limitation, in the suspension or termination of your access to a Tool.

Intellectual Property Rights

All Tools are confidential and proprietary to or licensed by EY, and accordingly the Tools constitute “Materials” (as such term is defined in the Agreement). All intellectual property rights in the Tools, and in any modifications to the Tools created by EY under this SOW, belong to EY or its licensors. You shall have no right to (and shall not), and you shall not permit any third parties to, sub-license, copy, adapt, reverse engineer, decompile, disassemble or modify any software used in any Tool in whole or in part, or in any way derive any source code from, or create any derivative work of, any Tool.

No Warranties

All Tools are provided “AS IS,” and none of EY or any other party involved in the creation, production or delivery of any Tool makes any warranties, express or implied and whether by statute or otherwise, with respect to any Tool, including, without limitation, any implied warranty of satisfactory quality, merchantability, use of reasonable skill and care or fitness for any particular purpose or use, non-infringement, title, or that the operation of any Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. You acknowledge that you shall be solely responsible for your use of the Tools. No responsibility or liability is or will be accepted by us in connection with your use of the Tools, including but not limited to the adequacy, accuracy, or completeness of any Tools or the output of any Tool or any conclusions or decisions that you reach through your use of a Tool. Without prejudice to the generality of the foregoing, insofar as there may be any responsibility on our part in connection with your use of a Tool our liability shall be limited in accordance with sections 16 to 21 of the General Terms and Conditions.

Except as otherwise expressly set forth in this SOW, EY shall not be responsible for any maintenance, training, assistance, updates or support of any kind or nature related to the Tools during the course of performance of the Services under this SOW or at any time thereafter.

Use of Tools

You may use the Tools only in connection with our services under this SOW and you represent and warrant for yourself and on behalf of your authorized users that you will not use any Tool (a) in any way that breaches any applicable law or regulation; (b) in any way that is fraudulent or has any fraudulent purpose; (c) to knowingly transmit any data, send or upload any material that contains

viruses, Trojan horses, worms, time bombs, spyware, adware or any other harmful programs or similar computer code designed to adversely affect the operation of any computer software or hardware. You also agree not to access without authority, interfere with, damage or disrupt (i) any part of any Tool; (ii) any equipment or network on which any Tool is stored; (iii) any software used in any Tool; or (iv) any equipment, network or software owned or used by any third party. You also acknowledge that you have implemented sufficient security measures to prevent any security violation that could result in damages to you or us. You will inform us without delay if you become aware of any potential or proven security risk, including but not limited to the use of user credentials by unauthorized parties, or if one of your authorized users leaves your employment such that their user access should be removed.

Except as expressly provided otherwise in this SOW or as we may consent otherwise in writing, if we provide you and, at our sole discretion, your authorized users access to one or more Tools, you shall ensure that: (i) each of your authorized users keeps a secure password and credentials only for his/her use of the Tool, (ii) such password shall be changed in accordance with our reasonable instructions, and (iii) you shall not provide any third party (including your affiliates, unless otherwise requested by you and agreed by us) with access to the Tool.

You will be responsible for making sure that the features and functionality of the Tools are satisfactory for your intended use. The Tools are not to be used (by you or on your behalf) to conduct ongoing management activities and are not a substitute for any documentation or system of records you must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. You alone are responsible for maintaining separate copies of any documentation or data you input into any Tool or that we present through any Tool if you wish to maintain copies for your use. We may remove documents from your view without notification.

In the event of any conflict between the terms of use set out in this SOW and in any electronic acceptance required to access a Tool, the terms set out in this SOW shall prevail.

Third Parties

If you request that we provide access to a Tool, and the contents of a Tool (including our Reports), to third parties, we reserve the right to grant or deny such access in our sole discretion. If we permit such access, we will require an executed release letter and/or an acceptance of our terms of use, in the form we prescribe, from those parties who are to receive access. Such execution may, in our discretion, be required by means of a "click through" acknowledgement and acceptance of our terms of use or by other electronic means. For any third party working on behalf of or in collaboration with you who is provided user access, you accept responsibility for the actions of such third party in utilizing the Tool.

We may at any time subcontract certain functions relating to the Tools to third parties who supply us with the hardware, software, services, products, programs and goods we need to operate and maintain the Tools. Accordingly, you agree to comply with such third-party terms and conditions as we reasonably require. Notwithstanding anything to the contrary in the Agreement, we do not assume any responsibility for any third-party hardware, software, services, products, programs or goods, including, without limitation, their performance or compliance with your specifications or otherwise.

In performing the Services, EY will not take any action that EY reasonably believes could impair its independence with respect to any of its clients or those of other EY Firms. For example, we will not instruct, supervise, contract, or allow access to any Tool with/to an entity, without having first determined that such action would not impair our independence.

Tools and EY Reports

We may use the Tools to provide access to information (which may include EY Reports) to you and other transaction participants. Any version of a report, data analytics visualizations or other information viewed in or printed from a Tool is referred to as a “Draft Report.” Draft Reports are distinct from EY’s final Report, which may be provided to you outside of the Tools (and which may be in hard copy form or provided via email). Neither you nor any other transaction participant may rely on any Draft Reports, which are not intended to be a substitute for any final Report. If a final Report is prepared, in the event of any inconsistency between EY’s final Report and any draft Report, the final Report will prevail. Certain Tools may employ data analytics including, potentially, for the purpose of making on-screen presentations to you. Where we make such on-screen presentations to you, those on-screen presentations and any comments made thereon in discussions with you are intended only to assist your understanding of the work we have performed. They are not intended to be a substitute for our final Report and are not intended to modify any of the contents of our final Report. We assume no responsibility or liability whatsoever to you (or anyone else) in respect of any analysis or comments which are not reflected in our final Report.

We will provide you and such of your authorized users as we approve in our sole discretion access to the Tool for a period of time to be communicated in writing by the engagement team, subject to earlier termination at our sole discretion. For the purposes of this engagement, the period of access will be the period ending [thirty] days after the consummation and/or termination of the contemplated transaction, subject to earlier termination in our sole discretion.

In instances where Capital Edge is used, EY may not be associated with or referred to in connection with the information in Capital Edge. This prohibition includes footnote references or other representations (written or oral) by you that EY prepared or otherwise participated in gathering the information.

Confidentiality

The Tools and their outputs (other than Client Information) constitute confidential information, subject to the provisions of Section 23 of the General Terms and Conditions of the Agreement. Except as expressly set forth in this SOW or as otherwise agreed in writing by EY, (i) the Tools and their contents are made available solely for your internal use in connection with your project for the period of our engagement hereunder and (ii) you will not disclose the Tools or their contents or any portion thereof to any third party or refer externally to EY, any EY Firm or any EY Person in connection therewith.

Notwithstanding the preceding paragraph and Section 12 of the General Terms and Conditions we may grant access via one or more Tools to draft Reports or other information, to your affiliates and to your and your affiliates’ professional advisers, in each case solely for the purposes of the Emergence. You shall inform each of your affiliates and advisers and ensure that they agree before we grant them access to any draft Report or any other information via a Tool, that we assume no responsibility or liability whatsoever to them in respect of the contents of the Tool, that they agree to be bound by the terms and conditions of the Agreement relating to restrictions on the use and disclosure of our Report or any other information and that they agree to the conditions of use set out in this Appendix. You accept that confidential Client Information may be included in Reports and other information to which access is provided in this way and agree that our provision of such access, on your request, will not constitute a breach of the confidentiality provisions of the Agreement.

Data Content of Tools

While we may have performed certain procedures on raw data in order to enable it to function appropriately with the Tools, we have not created the underlying data provided, uploaded or amended by you or on your behalf and we do not have any responsibility to analyze, evaluate, verify or comment on it unless expressly agreed otherwise in this SOW. To the extent that as part of the engagement we use publicly available information or other third-party sources, we will not verify the accuracy, reliability or completeness of such information or sources. It is your responsibility to ensure that any content provided by you or your authorized users that may be posted or stored on any Tool are compliant with applicable laws and regulations and do not infringe any third party rights, including but not limited to any intellectual property rights. You agree to take all necessary actions to ensure that the data uploaded to and/or used as part of any Tool has been properly saved.

Data residing in or accessed through a Tool may be hosted on servers in the United States or the European Union. If we are required to enter into contracts which prevent the transfer of data to either of these locations or which otherwise limit our ability to share information, we may not be able to allow access to such data or otherwise share information with you via the Tools.

Exhibit A-3

Statement of Work

Statement of Work – Restructuring Tax Services

This Statement of Work, dated September 1, 2020 (this “**SOW**”), is made by Ernst & Young LLP (“we” or “**EY**”) and Chaparral Energy, Inc. and Subsidiaries (“**Chaparral**”, “you” or “**Client**”), pursuant to the Agreement, dated September 1, 2020 (the “**Agreement**”), between EY and Chaparral Energy, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“**Chapter 11**”) on or about August 16, 2020 with the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”), and describes certain tax services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Scope of Services

We will provide the following tax advisory Services to you upon written request, including via email, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

- Advise Client personnel in developing an understanding of the tax issues and options related to Client’s Chapter 11 filing, taking into account Client’s specific facts and circumstances, for US federal and state & local tax purposes.
- Advise on the federal and state & local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions.
- Understand and advise on the tax implication of reorganization and/or restructuring alternatives Client is evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization and/or ownership of the shares of Client and its assets.
- Gather information, prepare calculations (“Section 382 Calculations”) and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of

Client's stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation.

- Prepare calculations and apply the appropriate federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction.
- Update the draft tax basis balance sheets and draft computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures.
- Analyze federal and state & local tax treatment of the costs and fees incurred by Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analyze federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as Client emerges from bankruptcy, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request subject to Bankruptcy Court approval, we will analyze tax impacts of transfer pricing and related cash management.
- Analyze federal and state & local tax consequences of restructuring in the U.S. or internationally during bankruptcy, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of employee benefit plans, as requested in writing.
- Advise Client personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department's operations, and best practices for addressing such impact areas while operating in bankruptcy and the post-emergence period.
- Assist with various tax, compliance and audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect

tax audit defense, and compliance questions, notices or issues related to: federal, state & local income/franchise tax, sales and use tax, property tax, employment tax, credit & incentive agreements, and unclaimed property.

- Advise and/or assist, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, other miscellaneous taxes or regulatory assessments and fees, and unclaimed property.
- Scope, assist and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and unclaimed property. Any findings-based fee Services to claim and secure tax refunds will be subject to a separate Statement of Work mutually agreed to by the parties.
- Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above. Client will be responsible for all accounting and management decisions.
- Analysis of the federal, state, local, and international tax consequences of any cancellation, restructuring and/or rationalization of intercompany accounts and preferred stock, including the performance of any debt capacity analysis requisite thereto.
- Upon request, provide training and education surrounding ASC 740 and Fresh Start accounting.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the

responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Your Obligations

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“**Securities Laws**”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

Scope Specific Provisions

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants.

We will not conduct a review to detect fraud or illegal acts.

Subject to Bankruptcy Court approval, we may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do

not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

More specifically, you shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed:

<u>Title</u>	<u>Tax Services (Including National Tax)</u>
Partner/Principal/Managing Director	\$595-\$955
Senior Manager	\$560-\$875
Manager	\$475-\$785
Senior	\$295-\$495
Staff	\$160-\$280

EY shall provide Chaparral a summary of hours by level incurred and a description of the Services rendered twice a month.

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “**Bankruptcy Code**”), the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), the Local Rules for the United States Bankruptcy Court for the District of Delaware (“**Local Rules**”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your contacts at EY for these Services will be Chuck Thompson and Mark Whitman.

Engagement Team

Chuck Thompson (Partner) and Eric Sapir (Senior Manager) will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.


Thank you again for your selection of our firm.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst & Young LLP

AGREED:

Chaparral Energy, Inc. and Subsidiaries, on behalf of itself and its affiliates

By: 
Stephanie Carnes
Vice President and Controller

Date: 9/8/2020

Exhibit A-4

Statement of Work



Statement of Work – 2019 Business Tax Compliance Services

This Statement of Work, dated September 1, 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Chaparral Energy, Inc. and Subsidiaries (“Chaparral”, “you” or “Client”), pursuant to the Agreement, dated September 1, 2020 (the “Agreement”), between EY and Chaparral Energy, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 16, 2020 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Scope of Services

EY will provide the following Services to you (the “Services”), contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

Tax compliance services

- Preparation of tax returns for the entities and jurisdictions listed in Appendix A for the taxable year ended December 31, 2019 (the “subject tax returns”). You will advise us in writing if you want us to review any additional tax returns.
- Preparation of the estimated tax payment computations.
- Preparation of extension requests.

We may access tax information relating to you that is posted by governmental entities, partnerships, or others in order to provide tax services to you, in cases where we determine that it would be efficient for us to do so. However, you remain responsible for making sure that you have provided us with all relevant information to support our provision of tax services. If we are preparing returns for you, this includes either providing us with all required Forms 1099-G, Schedules K-1, and other tax forms made available to you, or informing us specifically that such forms should be obtained online. While we may access such forms online for purposes of convenience, we are not responsible for



identifying such forms, nor are we responsible for collecting any particular form on your behalf unless you have specifically requested that we do so and we have agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service (“IRS”) has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client’s tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person’s name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client’s failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Please note that the passage of the *Tax Cuts and Jobs Act* (TCJA) in December 2017, and the US Coronavirus Aid, Relief and Economic Security (CARES) Act in March 2020, triggered sweeping tax changes for nearly every tax-paying entity for tax years 2018 and beyond. ***While the above listed returns are what we will deliver to you for the tax year(s) in this SOW our fees to deliver may need to be adjusted as final regulations are issued to account for the continued implementation of the TCJA and CARES Act provisions and the impact on tax compliance.*** We will communicate with you regularly regarding any changes that may impact your scope and fees.

Unless you indicate otherwise, we will check the box on your returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by you. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of your return(s) and therefore will be billed separately. If you prefer that this box not be checked, please contact your EY tax professional.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a determination of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital



loss carryovers. The limitations under these provisions may have a material adverse impact on Client's tax liability. We will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. As such, EY will be providing a separate SOW to update for transactions through 31 December 2020. EY will advise as to the appropriate impact to the tax returns for the period covered in this SOW.

This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

The tax compliance services do not include responding or assisting Client in responding to notices from taxing jurisdictions, other than notices received during the term of this SOW relating to returns prepared by EY when such notices pertain to the compilation, assembly, or processing of the return. EY is prepared to assist Client in responding to other notices/communications from taxing authorities, however, such services are beyond the scope of the tax compliance services.

All Client copies of the tax return(s) will be presented to Client in an electronic format.

Upon written request, and Bankruptcy Court approval, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

Routine on-call tax advisory services

Subject to Bankruptcy Court approval, EY will provide to Client routine tax advice and assistance concerning issues as requested by Client when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects ("on-call tax advisory services").

On-call tax advisory services are intended to include responding to general tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed (with respect to the specific project) \$25,000 in professional fees. The scope of these services may be agreed to orally or through written communications with Client such as e-mails. On-call tax advisory services may be provided to Client with respect to routine tax advisory projects commenced prior to the end of the calendar year in which the final tax return is prepared under the SOW.

On-call tax advisory services include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, assisting with general transactional issues,



and assisting Client in connection with its dealings with tax authorities (other than representing Client in an examination or an appeal before the IRS or other taxing authority).

On-call tax advisory services are not intended to cover services related to significant tax planning or other projects where a mutual understanding of the scope of the engagement should be formally documented. Separate SOWs generally will be entered into in connection with such services, including but not limited to the following: services related to a transaction that is a reportable transaction, transaction of interest or transaction similarly designated by a tax authority; engagements where we will render formal opinions or opinions that will be relied upon by third parties; engagements where we prepare Reports of Foreign Bank and Financial Accounts (FBARs), FinCEN Form 114; studies with respect to Client's tax attributes (e.g., basis studies or repairs and maintenance studies); loaned or assigned staff engagements; due diligence engagements; and financial planning or investment advisory services.

On-call tax advisory services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the on-call tax advisory services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Scope Specific Provisions

Subject to Bankruptcy Court approval, to facilitate performance of the Services, we may use certain software and tools that allow us to collaborate with you electronically, including *EY Interact* (collectively, "Collaboration Tools"). You shall not, and shall not permit third parties to, copy or



modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. Collaboration Tools are provided “as is,” and none of EY or any other party involved in the creation, production or delivery of any Collaboration Tool makes any warranties, express or implied, with respect to any Collaboration Tool, or any warranty that the operation of any Collaboration Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. Notwithstanding the foregoing, EY will use commercially reasonable efforts to assist you in resolving system compatibility issues between your systems and the Collaboration Tools in the event such issues arise.

Your use of Collaboration Tools (or use on your behalf) is not to be used to conduct ongoing management activities and is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including Internal Revenue Code Section 6001. You are responsible for maintaining a copy of any document or information that you input into any Collaboration Tool and for maintaining copies for your use. Collaboration tools may not be used for activities not related to EY. EY may remove documents from your view without notification.

As part of this engagement, we may use *EY Interact* (EYI). EYI is a collaboration tool designed to facilitate the collection and distribution of information for the purpose of providing the Services. A description of how EY and you will share and store information in this tool in connection with this engagement is provided in the attached document titled “Use of *EY Interact* (EYI) for this engagement.” All libraries (as described in the attached EYI document) will be established and used in accordance with relevant local law requirements.

A copy of the final deliverables will remain available to you in EYI in a read-only state for up to two years after the close of the engagement. Information contained in engagement dashboards (if used) within EYI, draft work product and task tracking data will not remain available after the engagement closes.

Subject to Bankruptcy Court approval, Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on our or their behalf, to disclose Client’s tax return information received or generated in connection with the Services described in this SOW, prior-years’ tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to you (including tax advisory services and bringing to your attention planning opportunities we may identify based upon the preparation and/or review of your tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will



limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

Your Obligations

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provision of the Securities Laws could invalidate any provision of this SOW.

Subject to Bankruptcy Court approval, we may subcontract portions of the Services to EY Global Delivery Services India LLP.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your contacts at EY for these Services will be Mark Whitman and Cody Quimby.

Engagement Team

Mark Whitman (Partner) and Cody Quimby (Manager) will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional’s replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.



Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay us \$70,000, of which \$51,500 was paid prior to Client filing Chapter 11, for the tax compliance services for the tax year ended December 31, 2019 (excluding travel and expenses).

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

For routine on-call tax advisory services, you shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under this SOW are being performed.

Title	Tax Services
Partner/Principal	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the District of Delaware (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.



As noted in the Scope of Services section of this Statement of Work, changes to the tax code after the passage of the TCJA and the CARES Act has resulted in significant changes impacting tax compliance. EY remains committed to staying abreast of all issues and to providing you with the best service at the lowest cost. With that said, it is possible that there will be additional tax compliance costs for this tax year as regulations are finalized. We will communicate with you as we move through your tax compliance to avoid surprises and will provide you with guidance on the approximate additional time certain items that are impacted by the TCJA and the CARES Act may require for compliance with the new law and regulations. We will bill for these items based on the rates for each level indicated above.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. Accordingly, EY and Client shall promptly meet to negotiate an adjustment in the fees payable to EY as a result of such changes. EY shall have no obligation to commence work in connection with such changes until the fee impact is agreed upon by the parties in writing, subject to Bankruptcy Court approval.

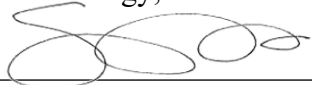
Thank you again for your selection of our firm.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst + Young LLP

AGREED:

Chaparral Energy, Inc. and Subsidiaries, on behalf of itself and its affiliates

By: 
 Stephanie Carnes
 Vice President and Controller

Date: 9/8/2020



Appendix A

Tax Year End: **December 31, 2019**

<u>Entity Name</u>	<u>Jurisdiction</u>	<u>Tax Form</u>
Chaparral Energy, Inc. and Subsidiaries	Federal	1120 U.S. Corporation Income Tax Return
	Kansas	K-120 Kansas Corporation Income Tax Return
	Montana	CIT Montana Corporate Income Tax Return
	New Mexico	CIT-1 New Mexico Corporate Income & Franchise Tax Return
	Oklahoma	512 Oklahoma Corporation Income Tax Return
	Texas	05-158-A Texas Franchise Tax Return
	Texas	05-102 Texas Franchise Tax Public Information Report
Chaparral Energy, LLC	Alabama	20C Alabama Corporation Income Tax Return
	Alabama	CPT Alabama Business Privilege Tax Return and Annual Report
	Arkansas	AR 1100 CT Corporation Income Tax Return
	Louisiana	CIFT-620 Louisiana Corporation Income & Franchise Tax Return
	Mississippi	83-105 Corporate Income & Franchise Tax Return
	Oklahoma	FRX 200 Oklahoma Annual Franchise Return



**Use of EY Interact (EYI) for this engagement
(To be completed and returned with signed SOW)**

Collaborating with Client:

Collaboration between Client and EY is managed within EYI by creating a client workspace with a sharing library to which Client employees designated by Client and at least one member of the EY engagement team are provided access (“Client Library”). The EY team could include one or more persons from outside the United States. Client may use the Client Library to deposit information and retrieve EY deliverables.

A **Centralized** collaboration model will be used, with a single library on the client workspace where Client and EY can exchange documents and information. Because access is managed at the library level, everyone with access to the library will have access to all documents stored in the library.

Insert below the name and email address of the Client employee who will determine which Client employees will have access to the collaboration library:

Client employee name: Stephanie Carnes

Email address: stephanie.carnes@chaparralenergy.com

Exhibit A-5

Statement of Work

Statement of Work – Chaparral-Bayou City Energy Tax Partnership 2019 Compliance Services

This Statement of Work, dated September 1, 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Chaparral Energy, Inc. and Subsidiaries (“Chaparral”, “you” or “Client”), pursuant to the Agreement, dated September 1, 2020 (the “Agreement”), between EY and Chaparral Energy, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 16, 2020 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Scope of Services

EY will provide the following Services to you (the “Services”), contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

Tax compliance services

EY will prepare the U.S. federal income tax return, Form 1065 for Chaparral – Bayou City Energy Tax Partnership (the “Partnership”) and a 514 Oklahoma Partnership Income Tax Return for the year ended December 31, 2019. We will also prepare an estimated K-1 computation for the year ended December 31, 2019.

We may access tax information relating to you that is posted by governmental entities, partnerships, or others in order to provide tax services to you, in cases where we determine that it would be efficient for us to do so. However, you remain responsible for making sure that you have provided us with all relevant information to support our provision of tax services. If we are preparing returns for you, this includes either providing us with all required Forms 1099-G, Schedules K-1, and other tax forms made available to you, or informing us specifically that such forms should be obtained online.

While we may access such forms online for purposes of convenience, we are not responsible for identifying such forms, nor are we responsible for collecting any particular form on your behalf unless you have specifically requested that we do so and we have agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service (“IRS”) has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client’s tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than you who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person’s name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client’s failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Please note that the passage of the *Tax Cuts and Jobs Act* (TCJA) in December 2017, and the US Coronavirus Aid, Relief and Economic Security (CARES) Act in March 2020, triggered sweeping tax changes for nearly every tax-paying entity for tax years 2018 and beyond. ***While the above listed returns are what we will deliver to you for the tax year(s) in this SOW our fees to deliver may need to be adjusted as final regulations are issued to account for the continued implementation of the TCJA and CARES Act provisions and the impact on tax compliance.*** We will communicate with you regularly regarding any changes that may impact your scope and fees.

Unless you indicate otherwise, we will check the box on your returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by you. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of your return(s) and therefore will be billed separately. If you prefer that this box not be checked, please contact your EY tax professional.

This engagement does not include any advice or determinations regarding what expenses may be qualified research expenses under Internal Revenue Code §41 or comparable state statutes.

The tax compliance services do not include responding or assisting Client in responding to notices from taxing jurisdictions, other than notices received during the term of this SOW relating to returns prepared by EY when such notices pertain to the compilation, assembly, or processing of the return. EY is prepared to assist Client in responding to other notices/communications from taxing authorities, however, such services are beyond the scope of the tax compliance services.

All Client copies of the tax return(s) and Schedule K-1(s) will be presented to Client in an electronic format.

Upon written request, and Bankruptcy Court approval, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. We will be happy to discuss and provide fee estimates for such additional services, which would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Scope Specific Provisions

Subject to Bankruptcy Court Approval, to facilitate performance of the Services, we may use certain software and tools that allow us to collaborate with you electronically, including *EY Interact* (collectively, "Collaboration Tools"). You shall not, and shall not permit third parties to, copy or modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. Collaboration Tools are provided "as is," and none of EY or any other party involved in the creation, production or delivery of

any Collaboration Tool makes any warranties, express or implied, with respect to any Collaboration Tool, or any warranty that the operation of any Collaboration Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. Notwithstanding the foregoing, EY will use commercially reasonable efforts to assist you in resolving system compatibility issues between your systems and the Collaboration Tools in the event such issues arise.

Your use of Collaboration Tools (or use on your behalf) is not to be used to conduct ongoing management activities and is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including Internal Revenue Code Section 6001. You are responsible for maintaining a copy of any document or information that you input into any Collaboration Tool and for maintaining copies for your use. Collaboration tools may not be used for activities not related to EY. EY may remove documents from your view without notification.

As part of this engagement, we may use *EY Interact* (EYI). EYI is a collaboration tool designed to facilitate the collection and distribution of information for the purpose of providing the Services. A description of how EY and you will share and store information in this tool in connection with this engagement is provided in the attached document titled “Use of *EY Interact* (EYI) for this engagement.” All libraries (as described in the attached EYI document) will be established and used in accordance with relevant local law requirements.

A copy of the final deliverables will remain available to you in EYI in a read-only state for up to two years after the close of the engagement. Information contained in engagement dashboards (if used) within EYI, draft work product and task tracking data will not remain available after the engagement closes.

Subject to Bankruptcy Court approval, Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on our or their behalf, to disclose Client’s tax return information received or generated in connection with the Services described in this SOW, prior-years’ tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to you (including tax advisory services and bringing to your attention planning opportunities we may identify based upon the preparation and/or review of your tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional standards. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

Your Obligations

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provision of the Securities Laws could invalidate any provision of this SOW.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Mark Whitman and Cody Quimby.

Engagement Team

Mark Whitmen (Partner) and Cody Quimby (Manager) will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional’s replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay fees for the tax compliance services based on the actual time that our professionals spend performing them, billed at the following agreed upon discounted rates for each level, as adjusted annually while the tax compliances services under this SOW are being performed.

Title	Tax Services
Partner/Principal/Executive Director	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

EY's fee for the Services is expected to range from \$22,000 - \$32,000, of which \$26,250 was paid prior to Client filing Chapter 11.

We will submit an itemized and detailed billing statement and will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the District of Delaware ("Local Rules") and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.

As noted in the Scope of Services section of this Statement of Work, changes to the tax code after the passage of the TCJA and the CARES Act has resulted in significant changes impacting tax compliance. EY remains committed to staying abreast of all issues and to providing you with the best service at the lowest cost. With that said, it is possible that there will be additional tax compliance costs for this tax year as regulations are finalized. We will communicate with you as we move through your tax compliance to avoid surprises and will provide you with guidance on the approximate additional time certain items that are impacted by the TCJA and the CARES Act may

require for compliance with the new law and regulations. We will bill for these items based on the rates for each level indicated above.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. Accordingly, EY and Client shall promptly meet to negotiate an adjustment in the fees payable to EY as a result of such changes. EY shall have no obligation to commence work in connection with such changes until the fee impact is agreed upon by the parties in writing, subject to Bankruptcy Court approval.

Thank you again for your selection of our firm.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst + Young LLP

AGREED:

Chaparral Energy, Inc. and Subsidiaries, on behalf of itself and its affiliates

By: 

Stephanie Carnes
Vice President and Controller

Date: 9/8/2020

**Use of EY Interact (EYI) for this engagement
(To be completed and returned with signed SOW)**

Collaborating with Client:

Collaboration between Client and EY is managed within EYI by creating a client workspace with a sharing library to which Client employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). The EY team could include one or more persons from outside the United States Client may use the Client Library to deposit information and retrieve EY deliverables.

A **Centralized** collaboration model will be used, with a single library on the client workspace where Client and EY can exchange documents and information. Because access is managed at the library level, everyone with access to the library will have access to all documents stored in the library.

Insert below the name and email address of the Client employee who will determine which Client employees will have access to the collaboration library:

Client employee name: Stephanie Carnes

Email address: stephanie.carnes@chaparralenergy.com

Exhibit A-6

Statement of Work

Statement of Work – 2020 Tax Provision Services

This Statement of Work, dated September 1, 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Chaparral Energy, Inc. and Subsidiaries (“Chaparral”, “you” or “Client”), pursuant to the Agreement, dated September 1, 2020 (the “Agreement”), between EY and Chaparral Energy, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 16, 2020 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Scope of Services

EY will provide the following Services to you (the “Services”) to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW).

EY will perform the following services for review and approval by Client management related to the year ended December 31, 2020:

- Prepare tax provision working papers for review and approval by Client for the quarter ended March 31, 2020, June 30, 2020 and September 30, 2020, as well as for the year ended December 31, 2020;
- Prepare calculations, including but not limited to book-tax differences, as requested by Client, for use in its preparation of its U.S. GAAP tax provision, U.S. Non-GAAP tax provision, proforma tax provision, book-income tax accruals and related SEC disclosures;
- Assist Client in documenting its federal, state and/or local uncertain tax positions, if any, which may be subject to tax authority challenge. All judgments and determinations of the need for, and amount of, any unrecognized tax benefit for tax exposure items will be the sole responsibility of Client, as to which Client’s independent auditors should concur;
- Assist Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgments and determinations of the need for, and amount of, any valuation allowance will be the sole responsibility of Client, as to which Client’s independent auditors should concur;

- Review, reconcile and/or document deferred tax balances to supporting information.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Responsibilities

EY does not assume any responsibility for, nor shall EY provide any assurance to Client's independent auditors that, the tax provision, related balance sheet accounts and footnote disclosures are prepared in accordance with U.S. GAAP or otherwise. Furthermore, the services described in this letter are not to be considered "accounting advice" to which AU Section 625 would apply, as the services rendered constitute tax technical services, tax calculations, compilation of tax data, and information related to tax matters at the direction of Client with no judgment relating to accounting matters including liabilities for tax exposure items or valuation allowances. Thus, the required auditor communications pursuant to AU Section 625 are not considered applicable.

Client shall have full responsibility for all decisions on all tax accounting matters, tax accounting procedures, internal controls and the calculation of its tax provision and the effective tax rate, as well as decisions with respect to the appropriate application of U.S. and foreign GAAP, as to which Client's independent auditors should concur. Client will, as reasonably requested by EY, direct its independent auditors to meet with EY to discuss the tax provision and any accounting issues that EY may identify.

Your Obligations

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

Scope Specific Provisions

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

Subject to Bankruptcy Court approval, to facilitate performance of the Services, we may use certain software and tools that allow us to collaborate with you electronically, including *EY Interact* (collectively, “Collaboration Tools”). You shall not, and shall not permit third parties to, copy or modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. Collaboration Tools are provided “as is,” and none of EY or any other party involved in the creation, production or delivery of any Collaboration Tool makes any warranties, express or implied, with respect to any Collaboration Tool, or any warranty that the operation of any Collaboration Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. Notwithstanding the foregoing, EY will use commercially reasonable efforts to assist you in resolving system compatibility issues between your systems and the Collaboration Tools in the event such issues arise.

Your use of Collaboration Tools (or use on your behalf) is not to be used to conduct ongoing management activities and is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including Internal Revenue Code Section 6001. You are responsible for maintaining a copy of any document or information that you input into any Collaboration Tool and for maintaining copies for your use. Collaboration tools may not be used for activities not related to EY. EY may remove documents from your view without notification.

As part of this engagement, we may use *EY Interact* (EYI). EYI is a collaboration tool designed to facilitate the collection and distribution of information for the purpose of providing the Services. A description of how EY and you will share and store information in this tool in connection with this engagement is provided in the attached document titled “Use of *EY Interact* (EYI) for this engagement.” All libraries (as described in the attached EYI document) will be established and used in accordance with relevant local law requirements.

A copy of the final deliverables will remain available to you in EYI in a read-only state for up to two years after the close of the engagement. Information contained in engagement dashboards (if used)

within EYI, draft work product and task tracking data will not remain available after the engagement closes.

Subject to Bankruptcy Court approval, we may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

Engagement Team

Mark Whitman (Partner) and Cody Quimby (Manager) will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees

The General Terms and Conditions of the Agreement address our fees and expenses generally.

You shall pay fees for the Services based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level, as adjusted annually while the tax provision services under this SOW are being performed.

Title	Tax Services
Partner/Principal	\$595
Senior Manager	\$560
Manager	\$475
Senior	\$295
Staff	\$160

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the District of Delaware (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Mark Whitman and Cody Quimby.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.


Thank you again for your selection of our firm.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst + Young LLP

AGREED:

Chaparral Energy, Inc., on behalf of itself and its affiliates

By: 
Stephanie Carnes, Vice President and Controller

Date: 9/8/2020

**Use of EY Interact (EYI) for this engagement
(To be completed and returned with signed SOW)**

Collaborating with Client:

Collaboration between Client and EY is managed within EYI by creating a client workspace with a sharing library to which Client employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). The EY team could include one or more persons from outside the United States. Client may use the Client Library to deposit information and retrieve EY deliverables.

A **Centralized** collaboration model will be used, with a single library on the client workspace where Client and EY can exchange documents and information. Because access is managed at the library level, everyone with access to the library will have access to all documents stored in the library.

Insert below the name and email address of the Client employee who will determine which Client employees will have access to the collaboration library:

Client employee name: Stephanie Carnes

Email address: stephanie.carnes@chaparralenergy.com

Exhibit A-7

Statement of Work

Statement of Work – Severance Tax Services

This Statement of Work, dated September 1, 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Chaparral Energy, Inc. and Subsidiaries (“Chaparral”, “you” or “Client”), pursuant to the Agreement, dated September 1, 2020 (the “Agreement”), between EY and Chaparral Energy, Inc., which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 16, 2020 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of the Client’s filing a Chapter 11 petition with the Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

Scope of Services

EY will provide the following Services to you (the “Services”), contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW).

We will monitor monthly lease operating expense, fixed asset data, revenue data, and severance tax return data related to your wells located in Oklahoma for the production periods of July 2020 through December 2022. Based on this monthly review, we will advise if Chaparral should continue to use the rate provided in the previous quarter. If there are significant changes in spending, we will calculate and provide a new rate for the month. Otherwise, based on our review we will provide you with a quarterly deductible marketing cost rate to use when preparing your monthly severance tax returns. Monthly billing will coincide with the due date of the monthly severance tax return and will begin in September 2020 (see “Fees” section below for additional detail). Additionally, we will retain your data and all information regarding the deduction calculation for all periods under contract for reference if needed for routine audits or financial analysis purposes.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

Out-of-Scope Services

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

Your Obligations

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws ("Securities Laws") are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

Scope Specific Provisions

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

Subject to Bankruptcy Court approval, we may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who

may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

Engagement Team

Mark Whitman (Partner) and SK Thakkar (Senior Manager) will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

Fees:

The General Terms and Conditions of the Agreement address our fees and expenses generally.

The following fee structure will apply to all Oklahoma wells in your Oklahoma field operations as of the effective date of this SOW.

The following fees will be charged monthly based on the asset type listed below:

“Core Asset” wells: \$50/well

“Core Asset” unit wells: \$2,000 fixed fee for all wells

Optional: “Non-core Asset” wells (including leases within a unit): \$4,500 fixed fee for all wells

“Core Asset” wells are leases located in the Scoop and Stack formation. This includes but is not limited to Blaine, Canadian, Garfield, and Kingfisher counties. “Core Asset” unit wells are those wells that fall within a specific unit (i.e. Dover Unit wells).

“Non-core asset” wells are all wells that don’t qualify as a “core asset” well. Wells that fall into this category are leases in which Chaparral elects to begin remitting severance taxes on (in place of the purchaser) that are not located in the Scoop and Stack formation. If Chaparral elects to remit taxes on any non-core asset wells, we will provide a quarterly rate similar to what we will provide for core asset wells and will charge a fixed monthly fee of \$4,500.

Fee shall be billed in monthly installments. Monthly billing will coincide with the due date of the monthly severance tax return and will begin in September 2020 (the July 2020 severance tax return due date is September 25, 2020). We will continue to bill monthly through February 2023 (the December 2022 severance tax return is due February 25, 2023).

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the District of Delaware (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

Contacts

You have identified Stephanie Carnes as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Sk Thakkar.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.

Thank you again for your selection of our firm.

In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst + Young LLP

AGREED:

Chaparral Energy, Inc. and Subsidiaries, on behalf of itself and its affiliates

By: 

Stephanie Carnes
Vice President and Controller

Date: 9/8/2020

Exhibit B-1

Results of Connections Check

No.	EY Category	Entity Name (Full Name as per PIIL)	No Connection	Prior Connection	Current Connection	Outstanding
1	Debtor / Debtor Affiliates	CEI Acquisition, L.L.C.		X	X	
2	Debtor / Debtor Affiliates	CEI Pipeline, L.L.C.		X	X	
3	Debtor / Debtor Affiliates	Chaparral Biofuels, L.L.C.		X	X	
4	Debtor / Debtor Affiliates	Chaparral CO2, L.L.C.		X	X	
5	Debtor / Debtor Affiliates	Chaparral Energy, Inc.		X	X	
6	Debtor / Debtor Affiliates	Chaparral Energy, L.L.C.		X	X	
7	Debtor / Debtor Affiliates	Chaparral Exploration, L.L.C.		X	X	
8	Debtor / Debtor Affiliates	Chaparral Real Estate, L.L.C.		X	X	
9	Debtor / Debtor Affiliates	Chaparral Resources, L.L.C.		X	X	
10	Debtor / Debtor Affiliates	Charles Energy, L.L.C.		X	X	
11	Debtor / Debtor Affiliates	Chestnut Energy, L.L.C.		X	X	
12	Debtor / Debtor Affiliates	Green Country Supply, Inc		X	X	
13	Debtor / Debtor Affiliates	Roadrunner Drilling, L.L.C.		X	X	
14	Debtor / Debtor Affiliates	Trabajo Energy, L.L.C.		X	X	
15	Debtors Affiliates	BCE Roadrunner LLC; Bayou City Energy Management LLC	X			
16	Debtors Officers/Directors Other Business Affiliations	Charles Duginski, Chief Executive Officer	X			
17	Debtors Officers/Directors Other Business Affiliations	Clinton Calhoun, Vice President – Resource Development	X			
18	Debtors Officers/Directors Other Business Affiliations	David Geenberg, Director	X			
19	Debtors Officers/Directors Other Business Affiliations	Douglas E. Brooks, Director	X			
20	Debtors Officers/Directors Other Business Affiliations	Graham Morris, Director	X			
21	Debtors Officers/Directors Other Business Affiliations	Gysle Shellum, Director	X			
22	Debtors Officers/Directors Other Business Affiliations	James M. Miller, Senior Vice President-Operations and Production Engineering	X			
23	Debtors Officers/Directors Other Business Affiliations	Joseph O. Evans, Executive Vice President-Chief Financial Officer	X			
24	Debtors Officers/Directors Other Business Affiliations	Joshua Walker, Vice President – Completions & Operations	X			
25	Debtors Officers/Directors Other Business Affiliations	Justin Byrne, Vice President, General Counsel and Secretary	X			
26	Debtors Officers/Directors Other Business Affiliations	K. Earl Reynolds, Director & CEO	X			
27	Debtors Officers/Directors Other Business Affiliations	Kenneth W. Moore, Director	X			
28	Debtors Officers/Directors Other Business Affiliations	Linda Byford, Associate General Counsel and Corporate Secretary	X			
29	Debtors Officers/Directors Other Business Affiliations	Marcus Rowland, Chairman of the Board	X			
30	Debtors Officers/Directors Other Business Affiliations	Mark McFarland, Director	X			
31	Debtors Officers/Directors Other Business Affiliations	Mark Ver Hoeve, Vice President-Geoscience	X			
32	Debtors Officers/Directors Other Business Affiliations	Matthew D. Cabell, Director	X			
33	Debtors Officers/Directors Other Business Affiliations	Michael Kuharski, Director	X			
34	Debtors Officers/Directors Other Business Affiliations	Robert Heinemann, Director and Chairman of the Board	X			
35	Debtors Officers/Directors Other Business Affiliations	Samuel Langford, Director	X			
36	Debtors Officers/Directors Other Business Affiliations	Scott Pittman, Senior Vice President and Chief Financial Officer	X			
37	Debtors Officers/Directors Other Business Affiliations	Stephanie Carnes, Vice President, Corporate Controller	X			
38	Debtors Ordinary Course Professionals	Al Petrie Advisors LLC	X			
39	Debtors Ordinary Course Professionals	Cawley, Gillespie & Associates Inc	X			
40	Debtors Ordinary Course Professionals	Crowe & Dunlevy	X			
41	Debtors Ordinary Course Professionals	Davis, Polk & Wardwell, LLP	X			
42	Debtors Ordinary Course Professionals	Fleischer, Fleischer, Painter & Cantrell	X			
43	Debtors Ordinary Course Professionals	Gable Gotwals Counsel	X			
44	Debtors Ordinary Course Professionals	Grant Thornton LLP		X	X	
45	Debtors Ordinary Course Professionals	Gungoll Jackson Box & Devoll, P.C.	X			
46	Debtors Ordinary Course Professionals	Hartzog Conger Cason & Neville	X			
47	Debtors Ordinary Course Professionals	Holland & Hart LLP	X			
48	Debtors Ordinary Course Professionals	INSURERS AND INSURANCE BROKERS	X			
49	Debtors Ordinary Course Professionals	Intrepid Partners, LLC	X			
50	Debtors Ordinary Course Professionals	James M Kerrigan & Associates	X			
51	Debtors Ordinary Course Professionals	Kurtzman Carson Consultants LLC	X			
52	Debtors Ordinary Course Professionals	Law Office Of G Dale Elsener	X			
53	Debtors Ordinary Course Professionals	McAfee & Taft		X	X	
54	Debtors Ordinary Course Professionals	Opportune LLP	X			
55	Debtors Ordinary Course Professionals	Richards Layton & Finger, P.A.	X			
56	Debtors Ordinary Course Professionals	Risked Revenue Energy Associates	X			
57	Debtors Ordinary Course Professionals	Rothschild & Co US Inc.	X			
58	Debtors Ordinary Course Professionals	Sidley Austin LLP	X			
59	Debtors Ordinary Course Professionals	The Title Law Group	X			
60	Debtors Ordinary Course Professionals	Willis Towers Watson		X	X	
61	Debtors Ordinary Course Professionals	BDO	X			
62	Debtors Ordinary Course Professionals	DONNELLEY FINANCIAL SOLUTIONS		X	X	
63	Debtors Ordinary Course Professionals	HOGAN TAYLOR LLP	X			
64	Debtors Ordinary Course Professionals	HSPG & ASSOCIATES PC	X			
65	Debtors Ordinary Course Professionals	K E ANDREWS & COMPANY	X			
66	Debtors Ordinary Course Professionals	KUNU LLC	X			
67	Debtors Ordinary Course Professionals	LAND INFORMATION SERVICES LLC	X			
68	Debtors Ordinary Course Professionals	MCDONALD LAND SERVICES LLC	X			
69	Debtors Ordinary Course Professionals	PETERS & CHANDLER P.C.	X			
70	Debtors Ordinary Course Professionals	PETROLEUM ACCOUNTING CONSULTANTS	X			
71	Debtors Ordinary Course Professionals	R K PINSON & ASSOCIATES LLC	X			
72	Debtors Ordinary Course Professionals	RYAN SERVICING LLC	X			
73	Debtors Ordinary Course Professionals	SIDLEY AUSTIN LLP	X			
74	Debtors Other Professionals	FTI Consulting		X	X	
75	Debtors Other Professionals	Perella Weinberg Partners, LP		X	X	
76	Debtors Other Professionals	Stroock & Stroock & Lavan, LLP		X	X	
77	Debtors Other Professionals	Tudor Pickering Holt & Co Advisors, LP	X			
78	Debtors Other Professionals	Vinson & Elkins L.L.P.			X	
79	All Secured Lenders	ARVEST BANK			X	
80	All Secured Lenders	CATERPILLAR FINANCIAL SERVICES CORPORATION		X	X	X
81	All Secured Lenders	JOHN DEERE CONSTRUCTION & FORESTRY COMPANY	X			
82	All Secured Lenders	JP MORGAN CHASE		X	X	
83	All Secured Lenders	ROYAL BANK OF CANADA		X	X	
84	All Secured Lenders Attorney	Young Conaway Stargatt & Taylor, LLP	X			
85	Bondholders	Alfalfa Electric Cooperative Inc	X			
86	Bondholders	Allied World Specialty Insurance Company	X			
87	Bondholders	ARCH INSURANCE COMPANY	X			

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88	Bondholders	Argo Pro	X			
89	Bondholders	Argonaut Insurance Company (Argo Pro)	X			
90	Bondholders	Berkshire Hathaway Specialty Insurance		X		
91	Bondholders	CFC Underwriting Limited	X			
92	Bondholders	Chubb Group of Insurance Companies		X	X	
93	Bondholders	City of El Reno, Oklahoma	X			
94	Bondholders	City of Mustang, OK	X			
95	Bondholders	City of Oklahoma City	X			
96	Bondholders	Compsource Mutual Insurance Company			X	
97	Bondholders	Comptroller of Public Accounts	X			
98	Bondholders	Endurance America Insurance Company	X			
99	Bondholders	Evanston Insurance Company	X			
100	Bondholders	EVOLVE CYBER INSURANCE SERVICES, LLC	X			
101	Bondholders	Federal Insurance Co. (Chubb)	X			
102	Bondholders	GREAT NORTHERN INSURANCE COMPANY (Chubb)	X			
103	Bondholders	HCC International Insurance Company	X			
104	Bondholders	Houston Casualty Company		X		
105	Bondholders	Industrial Commission of North Dakota, Oil and Gas Division	X			
106	Bondholders	Ironshore Specialty Insurance Company	X			
107	Bondholders	LLOG Production Company	X			
108	Bondholders	Lloyd's of London			X	
109	Bondholders	Lockton Companies	X			
110	Bondholders	Markel American Insurance Company	X			
111	Bondholders	National Union Fire Insurance Company of Pittsburgh, Pa. (AIG)	X			
112	Bondholders	Navigators Insurance Company	X			
113	Bondholders	Navigators Underwriting Agency	X			
114	Bondholders	New Mexico State Land Office	X			
115	Bondholders	Oklahoma Corporation Commission, Oil and Gas Conservation Division	X			
116	Bondholders	Oklahoma Department of Wildlife Conservation	X			
117	Bondholders	Oklahoma Tax Commission	X			
118	Bondholders	Oklahoma Tax Commission, Taxpayer Assistance Division	X			
119	Bondholders	Old Republic Surety Company	X			
120	Bondholders	Paloma Partners Management Company		X	X	
121	Bondholders	QBE Insurance Corporation		X	X	
122	Bondholders	Starstone Insurance	X			
123	Bondholders	State of Oklahoma, Department of Public Safety	X			
124	Bondholders	State of Oklahoma, Secretary of State	X			
125	Bondholders	Strategic Value Partners, LLC		X	X	X
126	Bondholders	The City of Norman, Oklahoma	X			
127	Bondholders	The City of Perry, Oklahoma	X			
128	Bondholders	The Railroad Commission of Texas, Oil and Gas Division	X			
129	Bondholders	Town of Union City	X			
130	Bondholders	U.S. Department of the Interior, Bureau of Indian Affairs	X			
131	Bondholders	U.S. Department of the Interior, Bureau of Land Management	X			
132	Bondholders	U.S. Specialty Insurance Company	X			
133	Bondholders	U.S. Specialty Insurance Company / Tokio Marine	X			
134	Bondholders	Westchester Fire Insurance Company (Chubb)	X			
135	Bondholders	XL Specialty Insurance Company	X			
136	Other Significant Parties-in-Interest	ABV Ventures LLC	X			
137	Other Significant Parties-in-Interest	Administrator of Unclaimed Property - Wyoming	X			
138	Other Significant Parties-in-Interest	Alabama Department of Revenue	X			
139	Other Significant Parties-in-Interest	Alfalfa County Treasurer	X			
140	Other Significant Parties-in-Interest	ALFALFA ELECTRIC COOPERATIVE INC	X			
141	Other Significant Parties-in-Interest	American Bank and Trust Company, N.A.		X	X	
142	Other Significant Parties-in-Interest	American Energy-NonOp, LLC n/k/a Heritage Resources-NonOp, LLC	X			
143	Other Significant Parties-in-Interest	American Energy-NonOp, LLC n/k/a Heritage Resources-NonOp, LLC	X			
144	Other Significant Parties-in-Interest	Angela Schwall	X			
145	Other Significant Parties-in-Interest	Anthony Hartz	X			
146	Other Significant Parties-in-Interest	Arizona Department on Revenue	X			
147	Other Significant Parties-in-Interest	Arkansas Secretary of State	X			
148	Other Significant Parties-in-Interest	Arkansas Unclaimed Property Division	X			
149	Other Significant Parties-in-Interest	Arthur Ganther	X			
150	Other Significant Parties-in-Interest	Arvest Bank			X	
151	Other Significant Parties-in-Interest	AT&T		X	X	
152	Other Significant Parties-in-Interest	AT&T TELECONFERENCE SERVICES	X			
153	Other Significant Parties-in-Interest	Atchley Resources, Inc.	X			
154	Other Significant Parties-in-Interest	Avenu Holdings LLC	X			
155	Other Significant Parties-in-Interest	B & B SANITATION	X			
156	Other Significant Parties-in-Interest	Barbara R. Bunt	X			
157	Other Significant Parties-in-Interest	Baron Exploration Company	X			
158	Other Significant Parties-in-Interest	BBVA Compass Bank		X	X	X
159	Other Significant Parties-in-Interest	Beaver County Treasurer	X			
160	Other Significant Parties-in-Interest	Be-Ja, LLC	X			
161	Other Significant Parties-in-Interest	Benjamin Hackman	X			
162	Other Significant Parties-in-Interest	Betty Claxton	X			
163	Other Significant Parties-in-Interest	Bison Water Midstream LLC	X			
164	Other Significant Parties-in-Interest	Blaine County Treasurer	X			
165	Other Significant Parties-in-Interest	Blake Barlow	X			
166	Other Significant Parties-in-Interest	Blake Production Company, Inc.	X			
167	Other Significant Parties-in-Interest	BLM Family Trust, via Co-Trustees Maribeth von Tungeln, Lamar Labahn and Becky Grant	X			
168	Other Significant Parties-in-Interest	Blue Sky Equipment Rentals, LLC	X			
169	Other Significant Parties-in-Interest	BP American Production Company	X			
170	Other Significant Parties-in-Interest	BRIDGE COMMUNICATIONS	X			
171	Other Significant Parties-in-Interest	Brown & Borelli, Inc.	X			
172	Other Significant Parties-in-Interest	BTG LLC	X			
173	Other Significant Parties-in-Interest	BVD, Inc.	X			
174	Other Significant Parties-in-Interest	Caddo County Treasurer	X			

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175	Other Significant Parties-in-Interest	CADDO ELECTRIC COOPERATIVE	X			
176	Other Significant Parties-in-Interest	California State Controller	X			
177	Other Significant Parties-in-Interest	Canadian County Board of Commissioners	X			
178	Other Significant Parties-in-Interest	Canadian County Treasurer	X			
179	Other Significant Parties-in-Interest	Canadian ISD	X			
180	Other Significant Parties-in-Interest	Carol Corey	X			
181	Other Significant Parties-in-Interest	Carter County Treasurer	X			
182	Other Significant Parties-in-Interest	CENTERPOINT ENERGY		X	X	
183	Other Significant Parties-in-Interest	Chaco Energy Company	X			
184	Other Significant Parties-in-Interest	Chasten Maxwell, Pers. Rep. Estate of Ellen Maxwell	X			
185	Other Significant Parties-in-Interest	Chesapeake Exploration, L.L.C., successor to Chesapeake Exploration, LP	X			
186	Other Significant Parties-in-Interest	Chesapeake Operating, LLC		X	X	
187	Other Significant Parties-in-Interest	Cheyenne & Arapaho Tax Commission	X			
188	Other Significant Parties-in-Interest	Chris Gillespie	X			
189	Other Significant Parties-in-Interest	Christine Brewer	X			
190	Other Significant Parties-in-Interest	Christine Green	X			
191	Other Significant Parties-in-Interest	Christy Piersol (also referred to as Shannon Piersol)	X			
192	Other Significant Parties-in-Interest	CIMARRON ELECTRIC COOPERATIVE	X			
193	Other Significant Parties-in-Interest	City of Enid, Oklahoma	X			
194	Other Significant Parties-in-Interest	City of Stillwater	X			
195	Other Significant Parties-in-Interest	City of Weatherford	X			
196	Other Significant Parties-in-Interest	Clay A. Muegge	X			
197	Other Significant Parties-in-Interest	Coffeyville Resources Refining & Marketing, LLC	X			
198	Other Significant Parties-in-Interest	Coffeyville Resources Refining & Marketing, LLC	X			
199	Other Significant Parties-in-Interest	Comerica Bank	X			
200	Other Significant Parties-in-Interest	Commissioner of the Land Office - Oklahoma	X			
201	Other Significant Parties-in-Interest	Comptroller of Maryland	X			
202	Other Significant Parties-in-Interest	Cooke County Appraisal District Tax	X			
203	Other Significant Parties-in-Interest	Core Resources, LLC	X			
204	Other Significant Parties-in-Interest	COX COMMUNICATIONS INC		X	X	
205	Other Significant Parties-in-Interest	Craig Elder Oil and Gas LLC	X			
206	Other Significant Parties-in-Interest	Culbertson County Appraisal District	X			
207	Other Significant Parties-in-Interest	Custer County Treasurer	X			
208	Other Significant Parties-in-Interest	Cypress-Fairbanks ISD	X			
209	Other Significant Parties-in-Interest	D&B Operating LLC	X			
210	Other Significant Parties-in-Interest	Dakota Exploration LLC	X			
211	Other Significant Parties-in-Interest	Dan Vogel on behalf of Fairfax Homeowners Association, Inc.	X			
212	Other Significant Parties-in-Interest	Daphne Talbot	X			
213	Other Significant Parties-in-Interest	Darlene Rae Hitchcock	X			
214	Other Significant Parties-in-Interest	Darling Oil Corporation aka Darling Oil Company	X			
215	Other Significant Parties-in-Interest	David Ball	X			
216	Other Significant Parties-in-Interest	David Beebe	X			
217	Other Significant Parties-in-Interest	David Buchbinder	X			
218	Other Significant Parties-in-Interest	David Kirk	X			
219	Other Significant Parties-in-Interest	David Swanson	X			
220	Other Significant Parties-in-Interest	David Villagrana	X			
221	Other Significant Parties-in-Interest	Davinna Allensworth	X			
222	Other Significant Parties-in-Interest	Dawn Croteau	X			
223	Other Significant Parties-in-Interest	Dawne Sullivan	X			
224	Other Significant Parties-in-Interest	DCP Midstream, LP	X			
225	Other Significant Parties-in-Interest	DCP Midstream, LP	X			
226	Other Significant Parties-in-Interest	Debra Cooper	X			
227	Other Significant Parties-in-Interest	Delaware Division of Revenue/Bankruptcy Service	X			
228	Other Significant Parties-in-Interest	Delaware Secretary of State	X			
229	Other Significant Parties-in-Interest	Delores Carr	X			
230	Other Significant Parties-in-Interest	Denise Austin	X			
231	Other Significant Parties-in-Interest	Denise DeRycke	X			
232	Other Significant Parties-in-Interest	Dennis Atkinson	X			
233	Other Significant Parties-in-Interest	Department of Treasury – New Jersey	X			
234	Other Significant Parties-in-Interest	Devon Energy Production Company		X	X	
235	Other Significant Parties-in-Interest	Diane Giordano	X			
236	Other Significant Parties-in-Interest	Dion Wynn	X			
237	Other Significant Parties-in-Interest	Donald Brewer	X			
238	Other Significant Parties-in-Interest	Dryes Corner LLC	X			
239	Other Significant Parties-in-Interest	Duane Faulkner	X			
240	Other Significant Parties-in-Interest	Earl White	X			
241	Other Significant Parties-in-Interest	Eco-Stim Energy Solutions, Inc.	X			
242	Other Significant Parties-in-Interest	Edith A. Serrano	X			
243	Other Significant Parties-in-Interest	Edwin Carr	X			
244	Other Significant Parties-in-Interest	Ellis County Treasurer	X			
245	Other Significant Parties-in-Interest	Enable Gathering & Processing, LLC	X			
246	Other Significant Parties-in-Interest	Enable Gathering & Processing, LLC	X			
247	Other Significant Parties-in-Interest	Enlink Oklahoma Gas Processing, LP	X			
248	Other Significant Parties-in-Interest	Enlink Oklahoma Gas Processing, LP	X			
249	Other Significant Parties-in-Interest	Enterprise	X			
250	Other Significant Parties-in-Interest	Equal Energy US Inc.	X			
251	Other Significant Parties-in-Interest	ESP EOC Rose Rock, LLC	X			
252	Other Significant Parties-in-Interest	Estate of George W. Clark Jr., Deceased	X			
253	Other Significant Parties-in-Interest	ETC Field Services, LLC	X			
254	Other Significant Parties-in-Interest	ETC Field Services, LLC	X			
255	Other Significant Parties-in-Interest	Eugene McDaniel	X			
256	Other Significant Parties-in-Interest	Fairway Energy L.L.C.	X			
257	Other Significant Parties-in-Interest	Federal Energy Regulatory Commission	X			
258	Other Significant Parties-in-Interest	Florida's Department of Financial Services	X			
259	Other Significant Parties-in-Interest	Flotek Chemistry, LLC	X			
260	Other Significant Parties-in-Interest	Fort Elliot CISD	X			
261	Other Significant Parties-in-Interest	Galena Park ISD Tax A/C	X			

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262	Other Significant Parties-in-Interest	Galveston County Tax A/C	X			
263	Other Significant Parties-in-Interest	Galveston County Tax A/C	X			
264	Other Significant Parties-in-Interest	Garfield County Treasurer	X			
265	Other Significant Parties-in-Interest	Garvin County Treasurer	X			
266	Other Significant Parties-in-Interest	Gary McDonald	X			
267	Other Significant Parties-in-Interest	Gary Puterka	X			
268	Other Significant Parties-in-Interest	George W. Clark Jr. Trust	X			
269	Other Significant Parties-in-Interest	Georgette Clark, Trustee	X			
270	Other Significant Parties-in-Interest	Georgia Department of Revenue		X	X	
271	Other Significant Parties-in-Interest	Gilliland Oil & Gas, Inc. a/k/a Gilliland Oil and Gas, Inc.	X			
272	Other Significant Parties-in-Interest	Glenda A. Fogleman	X			
273	Other Significant Parties-in-Interest	Glyn Ridgewell	X			
274	Other Significant Parties-in-Interest	Grady County Treasurer	X			
275	Other Significant Parties-in-Interest	Grant County Treasurer	X			
276	Other Significant Parties-in-Interest	Greg and Janice Depew, et al.	X			
277	Other Significant Parties-in-Interest	Hannah M. McCollum	X			
278	Other Significant Parties-in-Interest	Hansford County Tax Assessor	X			
279	Other Significant Parties-in-Interest	HARPER SANITATION SERVICES INC	X			
280	Other Significant Parties-in-Interest	Harrel's LLC	X			
281	Other Significant Parties-in-Interest	Harris County	X			
282	Other Significant Parties-in-Interest	Hemphill County	X			
283	Other Significant Parties-in-Interest	HENNESSEY UTILITIES AUTHORITY	X			
284	Other Significant Parties-in-Interest	Hockley County Tax Office	X			
285	Other Significant Parties-in-Interest	Holly Dice	X			
286	Other Significant Parties-in-Interest	Hudspeth Appraisal District	X			
287	Other Significant Parties-in-Interest	Hughes County Treasurer	X			
288	Other Significant Parties-in-Interest	Hutchinson County Treasurer	X			
289	Other Significant Parties-in-Interest	Idaho State Treasurer's Office	X			
290	Other Significant Parties-in-Interest	Illinois State Treasurer	X			
291	Other Significant Parties-in-Interest	IRS Center	X			
292	Other Significant Parties-in-Interest	IRS Department of Treasury		X	X	
293	Other Significant Parties-in-Interest	J. Pat Carter	X			
294	Other Significant Parties-in-Interest	J.C. Pralle	X			
295	Other Significant Parties-in-Interest	James Doss	X			
296	Other Significant Parties-in-Interest	James Piersol (also referred to as Gary Piersol)	X			
297	Other Significant Parties-in-Interest	James Pike	X			
298	Other Significant Parties-in-Interest	James R. O'Malley	X			
299	Other Significant Parties-in-Interest	Jane Leamy	X			
300	Other Significant Parties-in-Interest	Jeremy Smart	X			
301	Other Significant Parties-in-Interest	John Bunt	X			
302	Other Significant Parties-in-Interest	John Guadalupe	X			
303	Other Significant Parties-in-Interest	John Schwall	X			
304	Other Significant Parties-in-Interest	John Simpson	X			
305	Other Significant Parties-in-Interest	JOHNSON CONTROLS SECURITY SOLUTIONS	X			
306	Other Significant Parties-in-Interest	Joy Jones	X			
307	Other Significant Parties-in-Interest	JP Morgan Chase Bank, NA		X	X	X
308	Other Significant Parties-in-Interest	Julie Frias	X			
309	Other Significant Parties-in-Interest	Juliet Sarkessian	X			
310	Other Significant Parties-in-Interest	K&J Construction, LLC	X			
311	Other Significant Parties-in-Interest	Kaiser-Francis Oil Company		X	X	
312	Other Significant Parties-in-Interest	Kansas Board of Tax Appeals	X			
313	Other Significant Parties-in-Interest	Kansas Department of Revenue	X			
314	Other Significant Parties-in-Interest	Kansas Secretary of State	X			
315	Other Significant Parties-in-Interest	Kansas State Treasurer	X			
316	Other Significant Parties-in-Interest	Karen Starr	X			
317	Other Significant Parties-in-Interest	Kassidy Laesch	X			
318	Other Significant Parties-in-Interest	Katherine Ganther	X			
319	Other Significant Parties-in-Interest	Kathryn Aitken	X			
320	Other Significant Parties-in-Interest	Kay County Treasurer	X			
321	Other Significant Parties-in-Interest	KAY ELECTRIC COOPERATIVE	X			
322	Other Significant Parties-in-Interest	Kelly Murphree	X			
323	Other Significant Parties-in-Interest	Kimberly Kay Winchester	X			
324	Other Significant Parties-in-Interest	Kingfisher County Treasurer	X			
325	Other Significant Parties-in-Interest	Kingfisher Midstream, LLC	X			
326	Other Significant Parties-in-Interest	Kingfisher Midstream, LLC	X			
327	Other Significant Parties-in-Interest	Kirkpatrick Oil Company, Inc.		X		
328	Other Significant Parties-in-Interest	L.R. McBride, Inc.	X			
329	Other Significant Parties-in-Interest	Lafayette Parish Tax Collector	X			
330	Other Significant Parties-in-Interest	Lagoon Water Logistics LLC		X	X	
331	Other Significant Parties-in-Interest	LaJuana Sue Dennis	X			
332	Other Significant Parties-in-Interest	Larry Friend	X			
333	Other Significant Parties-in-Interest	Larry Murphree	X			
334	Other Significant Parties-in-Interest	Larry Starns	X			
335	Other Significant Parties-in-Interest	Latimer County Treasurer	X			
336	Other Significant Parties-in-Interest	Lauralee Hartz	X			
337	Other Significant Parties-in-Interest	Lauren Attix	X			
338	Other Significant Parties-in-Interest	Lawrence Mantin	X			
339	Other Significant Parties-in-Interest	Linda Casey	X			
340	Other Significant Parties-in-Interest	Linda Lavender	X			
341	Other Significant Parties-in-Interest	Linda Richenderfer	X			
342	Other Significant Parties-in-Interest	LINDSAY PUBLIC WORKS AUTHORITY	X			
343	Other Significant Parties-in-Interest	Liscomb County Tax	X			
344	Other Significant Parties-in-Interest	Louisiana Department of Revenue	X			
345	Other Significant Parties-in-Interest	Louisiana Secretary of State	X			
346	Other Significant Parties-in-Interest	Louisiana Unclaimed Property	X			
347	Other Significant Parties-in-Interest	Lynn Harvey	X			
348	Other Significant Parties-in-Interest	LYNTEGAR ELECTRIC COOPERATIVE INC	X			

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349	Other Significant Parties-in-Interest	MacFarlane Company	X			
350	Other Significant Parties-in-Interest	Marathon Oil Company		X	X	
351	Other Significant Parties-in-Interest	Marjo Operating Mid-Continent LLC	X			
352	Other Significant Parties-in-Interest	Mark McCoy	X			
353	Other Significant Parties-in-Interest	Markwest Oklahoma Gas Company, LLC	X			
354	Other Significant Parties-in-Interest	Markwest Oklahoma Gas Company, LLC	X			
355	Other Significant Parties-in-Interest	Massachusetts State Treasurer	X			
356	Other Significant Parties-in-Interest	Matagorda County Tax Assessor-Collector	X			
357	Other Significant Parties-in-Interest	Matthew Hodge	X			
358	Other Significant Parties-in-Interest	Megan Hodge	X			
359	Other Significant Parties-in-Interest	Michael Panacio	X			
360	Other Significant Parties-in-Interest	Michael Preston	X			
361	Other Significant Parties-in-Interest	Michael Sullivan	X			
362	Other Significant Parties-in-Interest	Michigan Department of Treasury	X			
363	Other Significant Parties-in-Interest	Mickey Nixon	X			
364	Other Significant Parties-in-Interest	Mid-Con Energy Operating LLC	X			
365	Other Significant Parties-in-Interest	Midland CAD Tax A/C	X			
366	Other Significant Parties-in-Interest	Minnesota Department of Commerce	X			
367	Other Significant Parties-in-Interest	Mississippi Secretary of State's Office	X			
368	Other Significant Parties-in-Interest	Mississippi State Tax Commissioner	X			
369	Other Significant Parties-in-Interest	Missouri State Treasurer's Office	X			
370	Other Significant Parties-in-Interest	MM Energy Inc.	X			
371	Other Significant Parties-in-Interest	Montague County Tax Assessor-Collector	X			
372	Other Significant Parties-in-Interest	Montana Department of Revenue	X			
373	Other Significant Parties-in-Interest	Montana Secretary of State	X			
374	Other Significant Parties-in-Interest	Montgomery County Treasurer	X			
375	Other Significant Parties-in-Interest	Monty L. Hott Production Corp.	X			
376	Other Significant Parties-in-Interest	Morton County Treasurer	X			
377	Other Significant Parties-in-Interest	Mustang Gas Products, LLC	X			
378	Other Significant Parties-in-Interest	Mustang Gas Products, LLC	X			
379	Other Significant Parties-in-Interest	MVP Holdings, LLC	X			
380	Other Significant Parties-in-Interest	MVP Holdings, LLC	X			
381	Other Significant Parties-in-Interest	Nancy Simpson	X			
382	Other Significant Parties-in-Interest	Nancy Starns	X			
383	Other Significant Parties-in-Interest	Naylor Farms Inc.	X			
384	Other Significant Parties-in-Interest	NC Department of State Treasurer	X			
385	Other Significant Parties-in-Interest	Nebraska State Treasurer	X			
386	Other Significant Parties-in-Interest	Nevada Unclaimed Property	X			
387	Other Significant Parties-in-Interest	New Dominion LLC	X			
388	Other Significant Parties-in-Interest	New Mexico Secretary of State	X			
389	Other Significant Parties-in-Interest	New Mexico Tax and Revenue Department	X			
390	Other Significant Parties-in-Interest	Noble County Treasurer	X			
391	Other Significant Parties-in-Interest	North Dakota Secretary of State	X			
392	Other Significant Parties-in-Interest	NORTHWESTERN ELECTRIC COOPERATIVE	X			
393	Other Significant Parties-in-Interest	NUANCE COMMUNICATIONS INC		X	X	X
394	Other Significant Parties-in-Interest	Nueces County Tax A/C	X			
395	Other Significant Parties-in-Interest	Nyanquoi Jones	X			
396	Other Significant Parties-in-Interest	Ochiltree Cad Tax Assessor-Collector	X			
397	Other Significant Parties-in-Interest	Office of Natural Resources Revenue (ONRR)	X			
398	Other Significant Parties-in-Interest	Office of State Treasurer - Alabama	X			
399	Other Significant Parties-in-Interest	Office of the Chief Financial Officer - DC	X			
400	Other Significant Parties-in-Interest	Office of the Indiana Attorney General	X			
401	Other Significant Parties-in-Interest	Office of the Mississippi State Treasurer	X			
402	Other Significant Parties-in-Interest	Office of the Rhode Island General Treasurer	X			
403	Other Significant Parties-in-Interest	Office of the State Comptroller - New York	X			
404	Other Significant Parties-in-Interest	Office of the State Treasurer - Colorado	X			
405	Other Significant Parties-in-Interest	Office of the State Treasurer - Maine	X			
406	Other Significant Parties-in-Interest	Office of the Treasurer - Connecticut	X			
407	Other Significant Parties-in-Interest	Office of the West Virginia State Treasurer	X			
408	Other Significant Parties-in-Interest	OG&E		X	X	
409	Other Significant Parties-in-Interest	Ohio Department of Commerce	X			
410	Other Significant Parties-in-Interest	Oktuskee CAD Tax A/C	X			
411	Other Significant Parties-in-Interest	Oklahoma Corporation Commission	X			
412	Other Significant Parties-in-Interest	Oklahoma Corporation Commission	X			
413	Other Significant Parties-in-Interest	Oklahoma County Treasurer	X			
414	Other Significant Parties-in-Interest	Oklahoma Department of Wildlife Conservation	X			
415	Other Significant Parties-in-Interest	OKLAHOMA ELECTRIC COOPERATIVE	X			
416	Other Significant Parties-in-Interest	Oklahoma Energy Acquisitions, LP	X			
417	Other Significant Parties-in-Interest	OKLAHOMA NATURAL GAS COMPANY		X		
418	Other Significant Parties-in-Interest	Oklahoma Secretary of State	X			
419	Other Significant Parties-in-Interest	Oklahoma State Treasurer	X			
420	Other Significant Parties-in-Interest	Oklahoma Tax Commission	X			
421	Other Significant Parties-in-Interest	Oneok Field Services Company, LLC	X			
422	Other Significant Parties-in-Interest	Oneok Field Services Company, LLC	X			
423	Other Significant Parties-in-Interest	Orca Operating Company LLC	X			
424	Other Significant Parties-in-Interest	Oregon Unclaimed Property	X			
425	Other Significant Parties-in-Interest	Osage County Treasurer	X			
426	Other Significant Parties-in-Interest	Palacios ISD Tax A/C	X			
427	Other Significant Parties-in-Interest	Payne County Treasurer	X			
428	Other Significant Parties-in-Interest	Pedestal Oil Company, Inc.	X			
429	Other Significant Parties-in-Interest	Pennsylvania Treasury	X			
430	Other Significant Parties-in-Interest	Phillips 66 Company		X	X	
431	Other Significant Parties-in-Interest	Phillips 66 Company		X	X	
432	Other Significant Parties-in-Interest	PIONEER TELEPHONE COOPERATIVE INC	X			
433	Other Significant Parties-in-Interest	Pottawatomie County Treasurer	X			
434	Other Significant Parties-in-Interest	Preferred Pipeline, LLC	X			
435	Other Significant Parties-in-Interest	Public Service Co of Oklahoma	X			

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436	Other Significant Parties-in-Interest	Q4 INC	X			
437	Other Significant Parties-in-Interest	Rachel Werkheiser	X			
438	Other Significant Parties-in-Interest	Railroad Commission of Texas	X			
439	Other Significant Parties-in-Interest	Rainbo Service Company	X			
440	Other Significant Parties-in-Interest	Ramona Vinson	X			
441	Other Significant Parties-in-Interest	Raw Crude Oil & Gas, L.L.C.	X			
442	Other Significant Parties-in-Interest	Raymond Henneha	X			
443	Other Significant Parties-in-Interest	Rebeca Smith	X			
444	Other Significant Parties-in-Interest	Rebecca Ridgewell	X			
445	Other Significant Parties-in-Interest	Redfork Operations, LLC	X			
446	Other Significant Parties-in-Interest	Richard Schepacarter	X			
447	Other Significant Parties-in-Interest	Robert Agarwal	X			
448	Other Significant Parties-in-Interest	Robert Allen	X			
449	Other Significant Parties-in-Interest	Robert Talbot	X			
450	Other Significant Parties-in-Interest	Robert Traylor	X			
451	Other Significant Parties-in-Interest	Robert Williams	X			
452	Other Significant Parties-in-Interest	Roberts County Appraisal District	X			
453	Other Significant Parties-in-Interest	Roger Mills County Treasurer	X			
454	Other Significant Parties-in-Interest	Roland Lozier	X			
455	Other Significant Parties-in-Interest	Rona Goodeagle	X			
456	Other Significant Parties-in-Interest	Rosa Sierra	X			
457	Other Significant Parties-in-Interest	RURAL ELECTRIC COOP INC	X			
458	Other Significant Parties-in-Interest	Sally Shupack	X			
459	Other Significant Parties-in-Interest	Sam Croteau	X			
460	Other Significant Parties-in-Interest	Sam Harvey	X			
461	Other Significant Parties-in-Interest	Samuel Reynolds	X			
462	Other Significant Parties-in-Interest	Sandbox Transportation, LLC	X			
463	Other Significant Parties-in-Interest	Seiger Oil & Gas, Inc.	X			
464	Other Significant Parties-in-Interest	Shakima L. Dortch	X			
465	Other Significant Parties-in-Interest	Shakti Energy, LLC	X			
466	Other Significant Parties-in-Interest	Shannon Harwell	X			
467	Other Significant Parties-in-Interest	Shannon White	X			
468	Other Significant Parties-in-Interest	Shannon Williams	X			
469	Other Significant Parties-in-Interest	Sharon McDonald	X			
470	Other Significant Parties-in-Interest	Sharon Strong	X			
471	Other Significant Parties-in-Interest	Sharon Sue Stewart	X			
472	Other Significant Parties-in-Interest	Sheldon ISD	X			
473	Other Significant Parties-in-Interest	Sherry Sappington	X			
474	Other Significant Parties-in-Interest	Shirley R. Coleman	X			
475	Other Significant Parties-in-Interest	Shirley Weiss	X			
476	Other Significant Parties-in-Interest	Sightline Petroleum, LLC	X			
477	Other Significant Parties-in-Interest	SK Plymouth LLC	X			
478	Other Significant Parties-in-Interest	Skybridge Ventures LLC	X			
479	Other Significant Parties-in-Interest	Skybridge Ventures, LLC	X			
480	Other Significant Parties-in-Interest	SOONER ANSWER SERVICE INC	X			
481	Other Significant Parties-in-Interest	South Dakota State Treasurer - UCP	X			
482	Other Significant Parties-in-Interest	Southwest Energy LP	X			
483	Other Significant Parties-in-Interest	Special Energy Production Co LP	X			
484	Other Significant Parties-in-Interest	Stan Weiss	X			
485	Other Significant Parties-in-Interest	Standley Systems, LLC	X			
486	Other Significant Parties-in-Interest	State of Arkansas		X		
487	Other Significant Parties-in-Interest	State of Delaware		X		
488	Other Significant Parties-in-Interest	State of Hawaii	X			
489	Other Significant Parties-in-Interest	State of Louisiana, Department of Natural Resources	X			
490	Other Significant Parties-in-Interest	State of New Mexico		X	X	X
491	Other Significant Parties-in-Interest	State of North Dakota	X			
492	Other Significant Parties-in-Interest	State of Oklahoma, ex rel., Department of Transportation	X			
493	Other Significant Parties-in-Interest	State of Vermont Office of the State Treasurer	X			
494	Other Significant Parties-in-Interest	State of Wisconsin Department of Revenue	X			
495	Other Significant Parties-in-Interest	State of Wyoming	X			
496	Other Significant Parties-in-Interest	State Treasurer of South Carolina	X			
497	Other Significant Parties-in-Interest	Stephens County Treasurer	X			
498	Other Significant Parties-in-Interest	Steven Dummer	X			
499	Other Significant Parties-in-Interest	Sunoco		X	X	
500	Other Significant Parties-in-Interest	Superior Pipeline Company, LLC	X			
501	Other Significant Parties-in-Interest	Superior Pipeline Company, LLC	X			
502	Other Significant Parties-in-Interest	T. Patrick Tinker	X			
503	Other Significant Parties-in-Interest	Targa Pipeline Mid-Continent Westok, LLC	X			
504	Other Significant Parties-in-Interest	Targa Pipeline Mid-Continent Westok, LLC	X			
505	Other Significant Parties-in-Interest	Tennessee Department of Treasury	X			
506	Other Significant Parties-in-Interest	Territory Resources LLC	X			
507	Other Significant Parties-in-Interest	Texas Comptroller of Public Accounts	X			
508	Other Significant Parties-in-Interest	Texas County Treasurer	X			
509	Other Significant Parties-in-Interest	Texas Secretary of State	X			
510	Other Significant Parties-in-Interest	Texas Unclaimed Property	X			
511	Other Significant Parties-in-Interest	The Honorable Ashely M. Chan	X			
512	Other Significant Parties-in-Interest	The Honorable Brendan L. Shannon	X			
513	Other Significant Parties-in-Interest	The Honorable Christopher S. Sontchi, Chief Judge	X			
514	Other Significant Parties-in-Interest	The Honorable John T. Dorsey	X			
515	Other Significant Parties-in-Interest	The Honorable Karen B. Owens	X			
516	Other Significant Parties-in-Interest	The Honorable Laurie Selber Silverstein	X			
517	Other Significant Parties-in-Interest	The Honorable Mary F. Walrath	X			
518	Other Significant Parties-in-Interest	The Internal Revenue Service	X			
519	Other Significant Parties-in-Interest	The U.S. Fish and Wildlife Service	X			
520	Other Significant Parties-in-Interest	The U.S. Securities and Exchange Commission	X			
521	Other Significant Parties-in-Interest	Theresa McDaniel	X			
522	Other Significant Parties-in-Interest	Thomas Maassen	X			

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523	Other Significant Parties-in-Interest	Three Sands Investment Company	X			
524	Other Significant Parties-in-Interest	Timothy J. Fox, Jr.	X			
525	Other Significant Parties-in-Interest	TNT Operating Company, Inc.	X			
526	Other Significant Parties-in-Interest	Tonda Robinson	X			
527	Other Significant Parties-in-Interest	Toomey Oil Company Inc.	X			
528	Other Significant Parties-in-Interest	Treasurer of State - Iowa	X			
529	Other Significant Parties-in-Interest	Tributary Resources, LLC	X			
530	Other Significant Parties-in-Interest	Triple Crown Services LLC	X			
531	Other Significant Parties-in-Interest	Troy Crews	X			
532	Other Significant Parties-in-Interest	U.S. Army Corps of Engineers	X			
533	Other Significant Parties-in-Interest	U.S. Environmental Protection Agency		X	X	
534	Other Significant Parties-in-Interest	United Production Company, L.L.C.	X			
535	Other Significant Parties-in-Interest	Valhalla Energy Co., LLC	X			
536	Other Significant Parties-in-Interest	Van Zandt Supply, Ltd. d/b/a VZ Environmental	X			
537	Other Significant Parties-in-Interest	Venture West Energy Services, LLC	X			
538	Other Significant Parties-in-Interest	VERIZON WIRELESS		X	X	
539	Other Significant Parties-in-Interest	Vernon Resources LLC	X			
540	Other Significant Parties-in-Interest	Victoria County Tax A/C	X			
541	Other Significant Parties-in-Interest	VINSON PROCESS CONTROLS LP	X			
542	Other Significant Parties-in-Interest	Virginia Department of Treasury	X			
543	Other Significant Parties-in-Interest	Voortman Oil and Gas, LLC	X			
544	Other Significant Parties-in-Interest	Washington State Treasurer	X			
545	Other Significant Parties-in-Interest	WASTE CONNECTIONS OF OKLAHOMA INC	X			
546	Other Significant Parties-in-Interest	Weaver Energy Corporation	X			
547	Other Significant Parties-in-Interest	WESTERN CARTER COUNTY WATER & SEWER	X			
548	Other Significant Parties-in-Interest	Western Contractors, Inc.	X			
549	Other Significant Parties-in-Interest	Wheeler County Tax Office	X			
550	Other Significant Parties-in-Interest	White Operating Company	X			
551	Other Significant Parties-in-Interest	Wicklund Petroleum Corp	X			
552	Other Significant Parties-in-Interest	William Harrington	X			
553	Other Significant Parties-in-Interest	William P. Fogleman, III	X			
554	Other Significant Parties-in-Interest	WINDSTREAM		X	X	
555	Other Significant Parties-in-Interest	Woods County Treasurer	X			
556	Other Significant Parties-in-Interest	Woodward County Treasurer	X			
557	Other Significant Parties-in-Interest	Wyoming Secretary of State	X			
558	Secured Parties	ABN AMRO Capital USA LLC	X			
559	Secured Parties	AG ENERGY FUNDING, LLC	X			
560	Secured Parties	Amzak Capital Management, LLC	X			
561	Secured Parties	Avenue Energy Opportunities Fund, L.P.	X			
562	Secured Parties	Bank of America, N.A.		X	X	
563	Secured Parties	BBVA USA		X	X	
564	Secured Parties	Canadian Imperial Bank of Commerce, New York Branch		X	X	X
565	Secured Parties	Capital One, National Association		X	X	
566	Secured Parties	Comerica Bank	X			
567	Secured Parties	Credit Agricole Corporate and Investment Bank		X	X	
568	Secured Parties	EastWest Bank		X	X	X
569	Secured Parties	Kennedy Lewis	X			
570	Secured Parties	KeyBank National Association	X			
571	Secured Parties	Millstreet Capital Management, LLC	X			
572	Secured Parties	Natixis, New York Branch		X	X	
573	Secured Parties	Nomura Corporate Research and Asset Management, Inc.	X			
574	Secured Parties	Royal Bank of Canada		X	X	
575	Secured Parties	Silverback Asset Management, LLC		X	X	
576	Secured Parties	Société Générale		X	X	
577	Secured Parties	Southwest Energy LP	X			
578	Secured Parties	Spectrum Group Management, LLC	X			
579	Secured Parties	The Toronto-Dominion Bank, New York Branch		X	X	
580	Secured Parties	UMB Bank	X			
581	Top Unsecured Creditors	BCE ROADRUNNER LLC	X			
582	Top Unsecured Creditors	BCE-MACH III LLC			X	
583	Top Unsecured Creditors	BISON WATER MIDSTREAM (BWM)	X			
584	Top Unsecured Creditors	CHESAPEAKE OPERATING INC		X	X	
585	Top Unsecured Creditors	CONTANGO RESOURCES, INC	X			
586	Top Unsecured Creditors	DALE OPERATING COMPANY	X			
587	Top Unsecured Creditors	DEVON ENERGY PROD CO LP		X	X	
588	Top Unsecured Creditors	EDWARD H & HERMAN J ROTHER JTWROS	X			
589	Top Unsecured Creditors	EDWARD H ROTHER	X			
590	Top Unsecured Creditors	GEORGE W CLARK JR TRUST	X			
591	Top Unsecured Creditors	HERITAGE RESOURCES-NONOP LLC	X			
592	Top Unsecured Creditors	HERMAN J. ROTHER	X			
593	Top Unsecured Creditors	LEADER ENERGY SERVICES LLC	X			
594	Top Unsecured Creditors	NAYLOR FARMS INC	X			
595	Top Unsecured Creditors	PALOMA PARTNERS IV LLC	X			
596	Top Unsecured Creditors	ROAN RESOURCES LLC		X		
597	Top Unsecured Creditors	TOM & MARTY ROTHER TRUST	X			
598	Top Unsecured Creditors	UMB Bank, NA as the indenture trustee of the 8 3/4% Senior Notes due 2023	X			
599	Top Unsecured Creditors	VINCENT N. ROTHER	X			
600	Top Unsecured Creditors	WHITE STAR PETROLEUM HOLDINGS LLC		X	X	