

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

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In re:	)	
	)	Chapter 11
	)	
CHAPARRAL ENERGY, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-11947 (MFW)
	)	
Debtors.	)	(Jointly Administered)
	)	Obj. Deadline: Dec. 7, 2020 at 4:00 p.m. (ET)
	)	Hearing Date: Dec. 21, 2020 at 11:30 a.m. (ET)
	)	Re: Docket No. 178

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COVER SHEETS FOR FIRST AND FINAL APPLICATION OF ERNST & YOUNG LLP  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
PERIOD FROM AUGUST 16, 2020 THROUGH OCTOBER 14, 2020

Name of applicant:	Ernst & Young LLP (" <u>EY LLP</u> ")
Authorized to provide professional services to:	The above-captioned debtors and debtors-in-possession
Date of retention order:	September 28, 2020, <i>nunc pro tunc</i> to August 16, 2020
Period for which compensation and reimbursement are sought:	August 16, 2020 through October 14, 2020
Amount of compensation sought as actual, reasonable and necessary:	\$194,272.00 <sup>2</sup>
Amount of expense reimbursement sought as actual, reasonable, and necessary:	\$-0-
This is a(n):	<input type="checkbox"/> monthly <input type="checkbox"/> interim <input checked="" type="checkbox"/> final application

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<sup>1</sup> 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.

<sup>2</sup> Reflects \$8,446.00 voluntary reduction by EY of Tax/Severance fees and \$4,298.50 reduction of fees related to collection of data for fee application preparation.



**Previous Monthly Fee Applications Filed: None**

**COMPENSATION BY PROFESSIONAL**

	<b>Name</b>	<b>Title</b>	<b>Time</b>	<b>Hourly Rate</b>	<b>Total Fees</b>
VAL/Fresh Start Valuation	Morris,Robert Gregory	Executive Director	3.7	\$750.00	\$2,775.00
FAAS/Fresh Start Accounting	Miller,Amanda A.	Executive Director	1.0	\$750.00	\$750.00
VAL/Fresh Start Valuation	Batson,Ross Christopher	Senior Manager	10.3	\$675.00	\$6,952.50
VAL/Fresh Start Valuation	Beech,Beatrice	Senior Manager	2.6	\$675.00	\$1,755.00
VAL/Fresh Start Valuation	Cullins,John Scott	Senior Manager	1.2	\$675.00	\$810.00
VAL/Fresh Start Valuation	Liu,Qianyan	Manager	0.5	\$560.00	\$280.00
VAL/Fresh Start Valuation	Ahmed,Asif	Senior	11.2	\$410.00	\$4,592.00
VAL/Fresh Start Valuation	Boyd,Olin Revell	Senior	1.0	\$410.00	\$410.00
VAL/Fresh Start Valuation	Kolbovsky,Samuel Steven	Senior	7.1	\$410.00	\$2,911.00
VAL/Fresh Start Valuation	Shi,Yi	Senior	3.3	\$410.00	\$1,353.00
VAL/Fresh Start Valuation	Whitmire,Ryan Daniel	Senior	7.9	\$410.00	\$3,239.00
VAL/Fresh Start Valuation	Howard,Cheryl Gay	Staff/Assistant	4.0	\$235.00	\$940.00
VAL/Fresh Start Valuation	Loh,Aidan	Staff/Assistant	3.5	\$235.00	\$822.50
<b>TOTAL VAL/Fresh Start Accounting</b>			<b>57.3</b>		<b>\$27,590.00</b>

	<b>Name</b>	<b>Title</b>	<b>Time</b>	<b>Hourly Rate</b>	<b>Total Fees</b>
FAAS/Fresh Start Accounting	Costeira,Joaquim	Executive Director	4.4	\$750.00	\$3,300.00
FAAS/Fresh Start Accounting	Caruso,Thierry	Partner/Principal	3.4	\$795.00	\$3,021.00
FAAS/Fresh Start Accounting	Kaplun,Arthur	Partner/Principal	0.5	\$795.00	\$397.50
FAAS/Fresh Start Accounting	Holliday,Lindsay Rose	Executive Director	1.0	\$750.00	\$750.00
FAAS/Fresh Start Accounting	Holliday,Lindsay Rose	Senior Manager	2.0	\$675.00	\$1,350.00
FAAS/Fresh Start Accounting	Cherry,Emily Nicole	Senior Manager	13.6	\$675.00	\$9,652.50
FAAS/Fresh Start Accounting	Brink,Jamie Marie	Senior Manager	7.6	\$675.00	\$5,130.00
FAAS/Fresh Start Accounting	Debbink,Alex Michael	Senior Manager	0.9	\$675.00	\$607.50
FAAS/Fresh Start Accounting	Talbot,Elliot J.	Manager	5.0	\$560.00	\$2,800.00
FAAS/Fresh Start Accounting	Eleftheriou,John S.	Manager	11.9	\$560.00	\$7,056.00
FAAS/Fresh Start Accounting	Yaroch,Zachary Steven	Manager	1.1	\$560.00	\$616.00
FAAS/Fresh Start Accounting	Asplund,Jeremy R	Manager	2.3	\$560.00	\$1,288.00
FAAS/Fresh Start Accounting	Asplund,Jeremy R	Senior	12.0	\$410.00	\$4,920.00
FAAS/Fresh Start Accounting	Jones,Christian A.	Manager	0.3	\$560.00	\$168.00
FAAS/Fresh Start Accounting	Jones,Christian A.	Senior	6.5	\$410.00	\$2,665.00
FAAS/Fresh Start Accounting	Brown,Connor David	Senior	0.8	\$410.00	\$328.00
FAAS/Fresh Start Accounting	Vogel,Ruchamah	Senior	30.0	\$410.00	\$15,416.00
<b>TOTAL FAAS/Fresh Start Accounting</b>			<b>103.3</b>		<b>\$55,167.00</b>

	Name	Title	Time	Hourly Rate	Total Fees
Tax Restructuring/ROCA/Severance	Thompson, Charles	Partner/Principal	8.6	\$955.00	\$8,213.00
Tax Restructuring/ROCA/Severance	Whitman, Mark Leslie	Partner/Principal	15.5	\$595.00	\$9,222.50
Tax Restructuring/ROCA/Severance	Tucker, Howard J	Partner/Principal	9.0	\$955.00	\$8,595.00
Tax Restructuring/ROCA/Severance	Mitchell, Traci R.	Executive Director	0.5	\$875.00	\$437.50
Tax Restructuring/ROCA/Severance	Dixson, John M	Executive Director	7.3	\$955.00	\$6,971.50
Tax Restructuring/ROCA/Severance	Weintraub, David	Executive Director	4.1	\$955.00	\$3,915.50
Tax Restructuring/ROCA/Severance	Arbogast, Tyler L.	Senior Manager	0.8	\$875.00	\$700.00
Tax Restructuring/ROCA/Severance	Thompson, Kyle F	Senior Manager	0.6	\$560.00	\$336.00
Tax Restructuring/ROCA/Severance	Sapir, Eric	Senior Manager	6.2	\$875.00	\$5,425.00
Tax Restructuring/ROCA/Severance	Quimby, Cody W	Senior Manager	5.5	\$560.00	\$3,080.00
Tax Restructuring/ROCA/Severance	Quimby, Cody W	Manager	26.0	\$475.00	\$12,350.00
Tax Restructuring/ROCA/Severance	McClure, Christopher Kennedy	Manager	11.1	\$785.00	\$8,713.50
Tax Restructuring/ROCA/Severance	Dail, Austin T.	Manager	3.1	\$475.00	\$1,472.50
Tax Restructuring/ROCA/Severance	Wood, Molly Ann	Senior	20.6	\$295.00	\$6,077.00
Tax Restructuring/ROCA/Severance	Priyanka Bhattacharjee	Staff/Assistant	0.3	\$160.00	\$48.00
Tax Restructuring/ROCA/Severance	Aguirre, Karen Stephanie	Staff/Assistant	1.0	\$160.00	\$160.00
Tax Restructuring/ROCA/Severance	Ferguson, Michael Trevor	Staff/Assistant	2.6	\$295.00	\$767.00
<b>TOTAL TAX/Restructuring/ROCA Severance</b>			<b>122.8</b>		<b>\$76,484.00</b>
	Name	Title	Time	Hourly Rate	Total Fees
TAX/1120 Compliance	Wood, Molly Ann	Senior	85.4	N/A	Fixed Fee
TAX/1120 Compliance	Wood, Molly Ann	Manager	58.1	N/A	Fixed Fee
TAX/1120 Compliance	Shashi Kiran Nagaraj	Staff/Assistant	65.0	N/A	Fixed Fee
TAX/1120 Compliance	Shashi Kiran Nagaraj	Senior	9.0	N/A	Fixed Fee
TAX/1120 Compliance	Quimby, Cody W	Manager	32.5	N/A	Fixed Fee
TAX/1120 Compliance	Quimby, Cody W	Senior Manager	23.6	N/A	Fixed Fee
TAX/1120 Compliance	Blasko, James P.	Staff/Assistant	144.6	N/A	Fixed Fee
TAX/1120 Compliance	Whitman, Mark Leslie	Partner/Principal	2.5	N/A	Fixed Fee
TAX/1120 Compliance	Nguyen, Kathryn M	Senior	1.0	N/A	Fixed Fee
<b>TOTAL TAX/1120 Compliance Fixed Fee Services</b>			<b>421.7</b>		<b>\$18,500.00</b>

	<b>Name</b>	<b>Title</b>	<b>Time</b>	<b>Hourly Rate</b>	<b>Total Fees</b>
TAX/Severance	Chase,Morgan	Staff/Assistant	11.5	N/A	Fixed Fee
TAX/Severance	Lu, Yisha	Senior	15.0	N/A	Fixed Fee
TAX/Severance	Lu, Yisha	Manager	2.0	N/A	Fixed Fee
<b>TOTAL TAX/Severance Fixed Fee Services</b>			<b>28.5</b>		<b>\$16,531.00</b>
<b>TOTAL TAX</b>			<b>573.0</b>		<b>\$111,515.00</b>
			<b>GRAND TOTAL</b>	<b>733.6</b>	<b>\$194,272.00</b>

**COMPENSATION BY PROJECT CATEGORY**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Business Operations	This category relates to participation in meetings such as internal status update meetings and planning meetings related to the engagement.	54.9	\$31,077.00
Accounting Analysis	This category relates to general account analysis and accounting treatment of various areas and preparation of their memos as requested by the client.	34.9	\$15,957.00
Meetings with Management	This category includes preparation for and attendance at various meetings and discussions with the Debtors' management team.	14.5	\$8,883.00
Valuation Analysis	This category relates to the valuation analysis being performed by the EY team including the research, benchmarking, and analysis of Chaparral assets	56.3	\$26,840.00
Tax Restructuring	This category relates to tax restructuring assistance in connection with the plan of reorganization	112.0	\$72,608.00
1065 Compliance	This category relates to tax compliance assistance in connection with the Chaparral Bayou Tax Partnership tax returns.	4.0	\$1,180.00
1120 Compliance	This category relates to tax compliance assistance in connection with the Chaparral Energy, Inc. tax returns.	421.7	\$18,500.00
Severance	This category relates to severance tax assistance in connection with Chaparral's wells located in Oklahoma.	28.5	\$16,531.00
ROCA	Routine On-Call Tax Advisory Services ("ROCA") - This category includes activities associated with routine tax advisory services and assistance concerning issues as requested by the Client when such projects are not covered by a separate Statement of Work.	6.8	\$2,696.00
<b>GRAND TOTAL</b>		<b>733.6</b>	<b>\$194,272.00</b>

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
	)	
CHAPARRAL ENERGY, INC., <i>et al.</i> , <sup>3</sup>	)	Case No. 20-11947 (MFW)
	)	
Debtors.	)	(Jointly Administered)
	)	<b>Obj. Deadline: Dec. 7, 2020 at 4:00 p.m. (ET)</b>
	)	<b>Hearing Date: Dec. 21, 2020 at 11:30 a.m. (ET)</b>
	)	<b>Re: Docket No. 178</b>

**FIRST AND FINAL APPLICATION OF ERNST & YOUNG LLP FOR  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR  
THE PERIOD FROM AUGUST 16, 2020 THROUGH OCTOBER 14, 2020**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Ernst & Young LLP (“EY LLP”) hereby files this final application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance on a final basis of \$194,272.00 as compensation with respect to services it provided to the Debtors during the period from August 16, 2020 through October 14, 2020 (the “Fee Period”).

**Background**

1. On August 16, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.*

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<sup>3</sup> 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.

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

2. The Debtors’ retention of EY LLP was approved by this Court’s Order dated September 28, 2020, *nunc pro tunc* to the Petition Date [D.I. 0216].

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

4. The Debtors’ chapter 11 plan became effective on October 14, 2020.

#### **Compensation Paid and Its Source**

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

#### **Supporting Detail**

6. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 733.6 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$264.82.

7. The supporting detail for this Application is attached hereto as Exhibits A. Exhibit A contains the daily time information for each EY LLP professional during the Fee Period.

**Applicable Law**

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

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

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

(B) reimbursement for actual, necessary expenses.

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

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



Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

11. Notice of this Application shall be provided to: (i) the Office of the United States Trustee for the District of Delaware; and (ii) all parties who filed a request for service of notices under Bankruptcy Rule 2002. EY LLP submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

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

**WHEREFORE**, EY LLP hereby respectfully requests allowance on a final basis of \$194,272.00 as compensation with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: November 17, 2020

/s/ Jack Costeira  
Jack Costeira  
Ernst & Young LLP

**VERIFICATION**

I hereby certify that:

1. I am an Executive Director of the applicant firm, Ernst & Young LLP, which serves as a professional in the above-referenced chapter 11 cases.
2. I have read the foregoing application of Ernst & Young LLP for allowance of compensation and know the contents thereof. The contents of the application are correct to the best of my knowledge, information and belief.
3. To the best of my knowledge, information and belief, the application complies with Rule 2016-2 of the Local Rules for the United States Bankruptcy Court for the District of Delaware.

Dated: November 17, 2020

/s/ Jack Costeira  
Jack Costeira  
Ernst & Young LLP

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

In re:	)	
	)	Chapter 11
CHAPARRAL ENERGY, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-11947 (MFW)
	)	
Reorganized Debtors.	)	(Jointly Administered)
	)	
	)	Objection Deadline: Dec. 7, 2020 at 4:00 p.m. (ET)
	)	Hearing Date: Dec. 21, 2020 at 11:30 a.m. (ET)

**NOTICE OF APPLICATION AND HEARING**

PLEASE TAKE NOTICE that, on November 17, 2020, Ernst & Young LLP (the “**Applicant**”) filed the *First and Final Application of Ernst & Young LLP for Compensation and Reimbursement of Expenses for the Period from August 16, 2020 through October 14, 2020* (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 **December 7, 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 Court, 824 North Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801 on

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<sup>1</sup> The Reorganized Debtors in these cases, along with the last four digits (or five digits, in cases in which multiple Reorganized 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 Reorganized Debtors’ address is 701 Cedar Lake Boulevard, Oklahoma City, OK 73114.

**December 21, 2020 at 11:30 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: November 17, 2020  
Wilmington, Delaware

/s/ Travis J. Cuomo

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John H. Knight (No. 3848)  
Amanda R. Steele (No. 5530)  
Brendan J. Schlauch (No. 6115)  
Christopher M. De Lillo (No. 6355)  
Travis J. Cuomo (No. 6501)  
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- and -

Damian S. Schaible (admitted *pro hac vice*)  
Angela M. Libby (admitted *pro hac vice*)  
Jacob S. Weiner (admitted *pro hac vice*)  
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*Counsel for Reorganized Debtors*

**Exhibit A****Time Detail****Valuation**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
Batson,Ross Christopher	Senior Manager	25 Aug 2020	Valuation Analysis	Analysis of the potential post-emergence equity ownership structure for Chaparral based on its existing debtholder group.	2.1	\$675.00	\$1,417.50
Morris,Robert Gregory	Executive Director	08 Sep 2020	Valuation Analysis	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager),G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations. Date 9/8/20. Time 1.5hr	1.5	\$750.00	\$1,125.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Batson,Ross Christopher	Senior Manager	08 Sep 2020	Valuation Analysis	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager),G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations. Date 9/8/20. Time 1.5hr	1.5	\$675.00	\$1,012.50
Batson,Ross Christopher	Senior Manager	08 Sep 2020	Valuation Analysis	Review and analysis of public SEC filings, liquidation analyses and valuation within the disclosure statement.	1.9	\$675.00	\$1,282.50
Whitmire,Ryan Daniel	Senior	09 Sep 2020	Valuation Analysis	Review of available data pertinent to the subject personal property assets	2.5	\$410.00	\$1,025.00
Beech,Beatrice	Senior Manager	10 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss data requests relating to the valuation of personal propertyfor fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager) and R. Whitmire (EY Senior Associate)	0.5	\$675.00	\$337.50
Whitmire,Ryan Daniel	Senior	10 Sep 2020	Valuation Analysis	Creation of data request list for the valuation of the subject personal property assets	1.5	\$410.00	\$615.00
Whitmire,Ryan Daniel	Senior	10 Sep 2020	Valuation Analysis	Review of available data pertinent to the subject personal property assets	0.6	\$410.00	\$246.00
Whitmire,Ryan Daniel	Senior	10 Sep 2020	Valuation Analysis	Virtual meeting to discuss data requests relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager) and R. Whitmire (EY Senior Associate)	0.5	\$410.00	\$205.00
Batson,Ross Christopher	Senior Manager	14 Sep 2020	Valuation Analysis	Preparation and review of data request and discussion topics related to the valuation to be performed for Fresh Start accounting purposes.	2.1	\$675.00	\$1,417.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ahmed,Asif	Senior	18 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by A. Ahmed (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.5	\$410.00	\$205.00
Beech,Beatrice	Senior Manager	18 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager) and R. Whitmire (EY Senior Associate)	0.4	\$675.00	\$270.00
Whitmire,Ryan Daniel	Senior	18 Sep 2020	Valuation Analysis	Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by A. Ahmed (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.5	\$410.00	\$205.00
Whitmire,Ryan Daniel	Senior	18 Sep 2020	Valuation Analysis	Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager) and R. Whitmire (EY Senior Associate)	0.4	\$410.00	\$164.00
Kolbovsky,Samuel Steven	Senior	22 Sep 2020	Valuation Analysis	Research of guideline public companies	1.5	\$410.00	\$615.00
Ahmed,Asif	Senior	23 Sep 2020	Valuation Analysis	0.2 - Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by A. Ahmed (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.2	\$410.00	\$82.00
Ahmed,Asif	Senior	23 Sep 2020	Valuation Analysis	1.0 hours - Analyzing the mobile equipment for plan for market research	1.0	\$410.00	\$410.00
Whitmire,Ryan Daniel	Senior	23 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss market research relating to the valuation of personal property for fresh start accounting purposes. Meeting attended by A. Ahmed (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.2	\$410.00	\$82.00
Kolbovsky,Samuel Steven	Senior	23 Sep 2020	Valuation Analysis	Scope discussion / model overview with J Gibson (EY Analyst)	0.3	\$410.00	\$123.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Howard,Cheryl Gay	Staff/Assistant	24 Sep 2020	Valuation Analysis	Company Research. Analyst reports, Industry research. Admin. duties created and input budgets. Prepared process for shared drive for ARC of Workpaper files.	2.0	\$235.00	\$470.00
Whitmire,Ryan Daniel	Senior	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$410.00	\$492.00
Morris,Robert Gregory	Executive Director	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$750.00	\$900.00
Batson,Ross Christopher	Senior Manager	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$675.00	\$810.00
Beech,Beatrice	Senior Manager	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$675.00	\$810.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Cullins,John Scott	Senior Manager	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$675.00	\$810.00
Kolbovsky,Samuel Steven	Senior	24 Sep 2020	Valuation Analysis	Virtual meeting to discuss EY data requests relating to the fresh start valuation. Meeting attended by G. Morris (EY Managing Director), R. Batson (EY Senior Manager), B. Beech (EY Senior Manager), S. Cullins (EY Senior Manager), R. Whitmire (EY Senior Associate), S. Kolbovsky (EY Senior Associate) and A. Lee (CHAP Director of Financial Reporting).	1.2	\$410.00	\$492.00
Ahmed,Asif	Senior	25 Sep 2020	Valuation Analysis	2 Hours - Market Research on Chevy Silverado 1500s	2.0	\$410.00	\$820.00
Ahmed,Asif	Senior	25 Sep 2020	Valuation Analysis	2 Hours - Market Research on Chevy Silverado 2500s	2.0	\$410.00	\$820.00
Ahmed,Asif	Senior	25 Sep 2020	Valuation Analysis	2 Hours - Market Research on Chevy Silverado 3500s	2.0	\$410.00	\$820.00
Ahmed,Asif	Senior	25 Sep 2020	Valuation Analysis	1 Hour - Market Research on other Chevy trucks	1.0	\$410.00	\$410.00
Boyd,Olin Revell	Senior	25 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Virtual meeting to discuss the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager), O. Boyd (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.5	\$410.00	\$205.00
Howard,Cheryl Gay	Staff/Assistant	25 Sep 2020	Valuation Analysis	Company Research, Analyst reports, Industry Research. Admin. duties, creating budget. Preparing Network drive for the processing of when workpapers are to be archived.	2.0	\$235.00	\$470.00
Kolbovsky,Samuel Steven	Senior	25 Sep 2020	Valuation Analysis	Price deck review with R Batson (EY)	0.6	\$410.00	\$246.00
Beech,Beatrice	Senior Manager	25 Sep 2020	Valuation Analysis	Virtual meeting to discuss the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager), O. Boyd (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.5	\$675.00	\$337.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Whitmire,Ryan Daniel	Senior	25 Sep 2020	Valuation Analysis	Virtual meeting to discuss the valuation of personal property for fresh start accounting purposes. Meeting attended by B. Beech (EY Senior Manager), O. Boyd (EY Senior Associate) and R. Whitmire (EY Senior Associate)	0.5	\$410.00	\$205.00
Ahmed,Asif	Senior	29 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – Market research on Ford and GMC Vehicles.	2.0	\$410.00	\$820.00
Ahmed,Asif	Senior	29 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – virtual meeting to discuss personal property valuation, market research. Meeting attended by O. Boyd (EY Senior Associate) and A. Ahmed (EY Senior Associate).	0.5	\$410.00	\$205.00
Boyd,Olin Revell	Senior	29 Sep 2020	Valuation Analysis	Chaparral Energy/Fresh Start/Will Carroll – virtual meeting to discuss personal property valuation, market research. Meeting attended by O. Boyd (EY Senior Associate) and A. Ahmed (EY Senior Associate).	0.5	\$410.00	\$205.00
Kolbovsky,Samuel Steven	Senior	30 Sep 2020	Valuation Analysis	guideline company discussion with J. Gibson (EY)	1.0	\$410.00	\$410.00
Batson,Ross Christopher	Senior Manager	30 Sep 2020	Valuation Analysis	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$675.00	\$337.50
Liu,Qianyan	Manager	30 Sep 2020	Valuation Analysis	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$560.00	\$280.00
Shi,Yi	Senior	30 Sep 2020	Valuation Analysis	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$410.00	\$205.00
Morris,Robert Gregory	Executive Director	01 Oct 2020	Valuation Analysis	Data request review	1.0	\$750.00	\$750.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Kolbovsky, Samuel Steven	Senior	01 Oct 2020	Valuation Analysis	guideline company discussion with J. Gibson (EY)	1.0	\$410.00	\$410.00
Kolbovsky, Samuel Steven	Senior	02 Oct 2020	Valuation Analysis	similar transaction discussion with J. Gibson (EY)	1.0	\$410.00	\$410.00
Shi, Yi	Senior	02 Oct 2020	Valuation Analysis	Y. Shi (Valuation Senior) and Aidan Loh (Valuation Associate) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$410.00	\$205.00
Loh, Aidan	Staff/Assistant	02 Oct 2020	Valuation Analysis	Y. Shi (Valuation Senior) and Aidan Loh (Valuation Associate) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$235.00	\$117.50
Kolbovsky, Samuel Steven	Senior	05 Oct 2020	Valuation Analysis	Model review with J Gibson (EY)	0.5	\$410.00	\$205.00
Batson, Ross Christopher	Senior Manager	06 Oct 2020	Valuation Analysis	Preparation of scoping for post-emergence valuation of assets, certain liabilities and equity-related items.	1.0	\$675.00	\$675.00
Shi, Yi	Senior	07 Oct 2020	Valuation Analysis	1.0hr to go through court dockets and prepare summary of terms for instruments (including notes, warrants, MIUs, etc.);	1.0	\$410.00	\$410.00
Shi, Yi	Senior	07 Oct 2020	Valuation Analysis	0.5hr for Y. Shi (Valuation Senior) and A. Loh (Valuation Associate) had a teleconference to discuss documents received so far and next steps for additional data / information we need to request.	0.5	\$410.00	\$205.00
Loh, Aidan	Staff/Assistant	07 Oct 2020	Valuation Analysis	Reviewed documents we have received so far to compile available terms as well as prepared a data request list that for additional information we need from the client.	2.0	\$235.00	\$470.00
Loh, Aidan	Staff/Assistant	07 Oct 2020	Valuation Analysis	Y. Shi (Valuation Senior) and A. Loh (Valuation Associate) had a teleconference to discuss documents received so far and next steps for additional data / information we need to request.	0.5	\$235.00	\$117.50
Shi, Yi	Senior	08 Oct 2020	Valuation Analysis	Go through court dockets and prepare summary of terms for instruments (including notes, warrants, MIUs, etc.)	0.8	\$410.00	\$328.00
Miller, Amanda A.	Executive Director	08 Oct 2020	Business Operations	Chaparral Fresh Start - Review valuation methodology for Notes, Warrants and MIUs	1.0	\$750.00	\$750.00
Loh, Aidan	Staff/Assistant	09 Oct 2020	Valuation Analysis	Summarized the terms and prepared a detailed email for the terms of the convertible note and highlighted differences between the two tranches of warrants for valuation purposes	0.5	\$235.00	\$117.50
<b>Total</b>					<b>57.3</b>		<b>\$27,590.00</b>

**FAAS**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
Asplund,Jeremy R	Senior	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$410.00	\$615.00
Brink,Jamie Marie	Senior Manager	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.	1.5	\$675.00	\$1,012.50
Caruso,Thierry	Partner/Principal	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.	1.5	\$795.00	\$1,192.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Cherry,Emily Nicole	Senior Manager	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$675.00	\$1,012.50
Talbot,Elliot J.	Manager	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$560.00	\$840.00
Costeira,Joaquim	Executive Director	08 Sep 2020	Meetings with Management	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager), G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$750.00	\$1,125.00
Brink,Jamie Marie	Senior Manager	08 Sep 2020	Business Operations	Review of time reporting protocols for bankruptcy for Chaparral.	0.5	\$675.00	\$337.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Talbot, Elliot J.	Manager	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics.	0.5	\$560.00	\$280.00
Costeira, Joaquim	Executive Director	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$750.00	\$375.00
Brink, Jamie Marie	Senior Manager	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$675.00	\$337.50
Holliday, Lindsay Rose	Senior Manager	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$675.00	\$337.50
Vogel, Ruchamah	Senior	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$410.00	\$205.00
Cherry, Emily Nicole	Senior Manager	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$675.00	\$337.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Caruso,Thierry	Partner/Principal	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr.Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss theFAAS team structure, engagement setup, and related engagement logistics.	0.5	\$795.00	\$397.50
Asplund,Jeremy R	Senior	09 Sep 2020	Business Operations	Meeting between T. Caruso (FAAS Partner), J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr.Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to discuss the FAAS team structure, engagement setup, and related engagement logistics. Date 9/9/20. Time 0.5hr	0.5	\$410.00	\$205.00
Brink,Jamie Marie	Senior Manager	09 Sep 2020	Accounting Analysis	reading 10-Q2 for background on company and bankruptcy	1.6	\$675.00	\$1,080.00
Asplund,Jeremy R	Senior	09 Sep 2020	Accounting Analysis	Went through court dockets included on the KCC website to identify any court dockets with potential accounting impacts.	0.6	\$410.00	\$246.00
Talbot,Elliot J.	Manager	10 Sep 2020	Business Operations	Chaparral planning activities, pulling together the necessary memo documentation.	1.5	\$560.00	\$840.00
Asplund,Jeremy R	Senior	10 Sep 2020	Business Operations	Meeting between J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to begin planning of engagement including required deliverables and delegation of activities.	1.0	\$410.00	\$410.00
Vogel,Ruchamah	Senior	10 Sep 2020	Business Operations	Meeting between J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to begin planning of engagement including required deliverables and delegation of activities.	1.0	\$410.00	\$410.00
Talbot,Elliot J.	Manager	10 Sep 2020	Business Operations	Meeting between J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to begin planning of engagement including required deliverables and delegation of activities.	1.0	\$560.00	\$560.00
Asplund,Jeremy R	Senior	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr	0.5	\$410.00	\$205.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Brink,Jamie Marie	Senior Manager	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics.	0.5	\$675.00	\$337.50
Cherry,Emily Nicole	Senior Manager	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr	0.5	\$675.00	\$337.50
Vogel,Ruchamah	Senior	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr.	0.5	\$410.00	\$205.00
Holliday,Lindsay Rose	Senior Manager	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr	0.5	\$675.00	\$337.50
Talbot,Elliot J.	Manager	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr	0.5	\$560.00	\$280.00
Costeira,Joaquim	Executive Director	10 Sep 2020	Business Operations	Meeting between J. Costeira (FAAS Managing Director), L. Holliday (FAAS Sr. Manager), E. Cherry (FAAS Sr. Manager), J. Brink (FAAS Sr. Manager), J. Asplund (FAAS Senior), E. Talbot (FAAS Manager), and R. Vogel (FAAS Senior) to continue the kickoff meeting and finish discussing engagement setup and logistics. Date 9/10/20. Time 0.5hr	0.5	\$750.00	\$375.00
Vogel,Ruchamah	Senior	10 Sep 2020	Business Operations	Start drafting the planning memo for the Chaparral engagement.	0.8	\$410.00	\$328.00
Vogel,Ruchamah	Senior	11 Sep 2020	Accounting Analysis	Prepare excel listing of memos required and assignments for review.	1.5	\$410.00	\$615.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Cherry,Emily Nicole	Senior Manager	14 Sep 2020	Business Operations	.4 hours - E. Cherry (FAAS Senior Manager) and J. Eleftheriou (FAAS Manager) had a teleconference to discuss the status and timing of the project.	0.4	\$675.00	\$270.00
Eleftheriou,John S.	Manager	14 Sep 2020	Business Operations	.4 hours - E. Cherry (FAAS Senior Manager) and J. Eleftheriou (FAAS Manager) had a teleconference to discuss the status and timing of the project.	0.4	\$560.00	\$224.00
Asplund,Jeremy R	Senior	14 Sep 2020	Accounting Analysis	Began reading through Chaparral's POR to identify sections with potential accounting implications.	2.5	\$410.00	\$1,025.00
Vogel,Ruchamah	Senior	14 Sep 2020	Business Operations	Creating shared team calendar and schedule with availability.	0.7	\$410.00	\$287.00
Vogel,Ruchamah	Senior	14 Sep 2020	Accounting Analysis	Start work on Plan of reorganization index and memo.	1.5	\$410.00	\$615.00
Vogel,Ruchamah	Senior	14 Sep 2020	Business Operations	Start work on planning memo for engagement.	1.0	\$410.00	\$410.00
Vogel,Ruchamah	Senior	15 Sep 2020	Accounting Analysis	Work on plan of reorganization memo and index.	2.0	\$410.00	\$820.00
Vogel,Ruchamah	Senior	15 Sep 2020	Business Operations	Work on planning memo.	1.3	\$410.00	\$533.00
Brink,Jamie Marie	Senior Manager	16 Sep 2020	Business Operations	Call with Z. Yarocho (EY FAAS Manager) and J. Brink (EY FAAS Senior Manager) on potential use of EY Strategic Transaction AccountingTool 3.0 for column 3 of financial disclosures.	0.6	\$675.00	\$405.00
Yarocho,Zachary Steven	Manager	16 Sep 2020	Business Operations	Call with Z. Yarocho (EY FAAS Manager) and J. Brink (EY FAAS Senior Manager)on potential use of EY Strategic Transaction Accounting Tool 3.0 for column 3 of financial disclosures.	0.6	\$560.00	\$336.00
Brink,Jamie Marie	Senior Manager	16 Sep 2020	Accounting Analysis	Preparing list of next steps for fresh-start project with regards to Fresh Start Accounting Tool and Strategic Transaction Accounting Tool and aligning team members for tool responsibilities.	0.7	\$675.00	\$472.50
Jones,Christian A.	Senior	16 Sep 2020	Accounting Analysis	Reviewing docket and other materials in preparation for September 18 teleconference.	1.0	\$410.00	\$410.00
Vogel,Ruchamah	Senior	16 Sep 2020	Business Operations	Work on planning memo.	1.5	\$410.00	\$615.00
Eleftheriou,John S.	Manager	17 Sep 2020	Accounting Analysis	J. Eleftheriou (FAAS Manager) performed scoping for project.	0.6	\$560.00	\$336.00
Jones,Christian A.	Senior	17 Sep 2020	Accounting Analysis	Reviewing docket and other materials in preparation for September 18 teleconference.	2.0	\$410.00	\$820.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Cherry,Emily Nicole	Senior Manager	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$675.00	\$270.00
Brink,Jamie Marie	Senior Manager	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$675.00	\$270.00
Debbink,Alex Michael	Senior Manager	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$675.00	\$270.00
Eleftheriou,John S.	Manager	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$560.00	\$224.00
Jones,Christian A.	Senior	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$410.00	\$164.00
Caruso,Thierry	Partner/Principal	18 Sep 2020	Business Operations	.4 Hours - E. Cherry(FAAS Senior Manager), T. Caruso (FAAS Partner), J. Brink(FAAS Senior Manager), C. Jones (FAAS Senior), J. Eleftheriou (Manager), and A. Debbink (FAAS Senior Manager) had a teleconference to discuss scoping of deliverables for project.	0.4	\$795.00	\$318.00
Costeira,Joaquim	Executive Director	18 Sep 2020	Business Operations	Draft email to Americas FAAS Leader, Dana Bober, seeking approval for services during the period before approval of our SOW by the bankruptcy court.	0.3	\$750.00	\$225.00
Jones,Christian A.	Senior	18 Sep 2020	Accounting Analysis	Reviewing docket and making notes of initial accounting questions for roadmaps after meeting.	1.0	\$410.00	\$410.00
Cherry,Emily Nicole	Senior Manager	21 Sep 2020	Accounting Analysis	Reading plan of reorganization and company's latest 10-Q filed with the SEC	0.9	\$675.00	\$607.50
Eleftheriou,John S.	Manager	21 Sep 2020	Business Operations	review setup of engagement and planning for project	1.6	\$560.00	\$896.00
Eleftheriou,John S.	Manager	22 Sep 2020	Business Operations	develop estimates for project plan	0.4	\$560.00	\$224.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Vogel,Ruchamah	Senior	22 Sep 2020	Business Operations	Respond to notes on planning memo.	2.0	\$410.00	\$820.00
Eleftheriou,John S.	Manager	22 Sep 2020	Business Operations	review planning for the project	1.3	\$560.00	\$728.00
Eleftheriou,John S.	Manager	22 Sep 2020	Business Operations	update pricing for project	0.2	\$560.00	\$112.00
Eleftheriou,John S.	Manager	23 Sep 2020	Business Operations	.5 hours - T. Caruso (FAAS Partner), E. Cherry (FAAS Senior Manager) and J. Eleftheriou(FAAS Manager) had a teleconference to discuss project scope, planning and fee estimates.	0.5	\$560.00	\$280.00
Cherry,Emily Nicole	Senior Manager	23 Sep 2020	Business Operations	.5 hours - T. Caruso (FAAS Partner), E. Cherry (FAAS Senior Manager) and J. Eleftheriou(FAAS Senior) had a teleconference to discuss project scope, planning and fee estimates.	0.5	\$675.00	\$337.50
Cherry,Emily Nicole	Senior Manager	23 Sep 2020	Business Operations	.8 Call with E. Cherry (FAAS Senior Manager) and J. Brink (FAAS Senior Manager) on Chaparral fresh start scoping, to-dos for next week, considerations around use of the FAST tool for the client versus Excel in developing and documenting their fresh-start accounting entries and support for disclosures, and discussing things we can do to start the process on clearing independence.	0.8	\$675.00	\$540.00
Brink,Jamie Marie	Senior Manager	23 Sep 2020	Business Operations	Call with E. Cherry (FAAS Senior Manager) and J. Brink (FAAS Senior Manager) on Chaparral fresh start scoping, to-dos for next week, considerations around use of the FAST tool for the client versus Excel in developing and documenting their fresh-start accounting entries and support for disclosures, and discussing things we can do to start the process on clearing independence.	0.8	\$675.00	\$540.00
Asplund,Jeremy R	Senior	23 Sep 2020	Meetings with Management	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs	1.1	\$410.00	\$451.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Cherry,Emily Nicole	Senior Manager	23 Sep 2020	Meetings with Management	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs	1.1	\$675.00	\$742.50
Costeira,Joaquim	Executive Director	23 Sep 2020	Meetings with Management	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20.	1.1	\$750.00	\$825.00
Eleftheriou,John S.	Manager	23 Sep 2020	Meetings with Management	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs	1.1	\$560.00	\$616.00
Jones,Christian A.	Senior	23 Sep 2020	Meetings with Management	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs	1.1	\$410.00	\$451.00
Cherry,Emily Nicole	Senior Manager	23 Sep 2020	Accounting Analysis	reading amendments to the Plan of Reorganization and other court documents	1.0	\$675.00	\$675.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Caruso,Thierry	Partner/Principal	23 Sep 2020	Business Operations	T. Caruso (FAAS Partner), E. Cherry (FAAS Senior Manager) and J. Eleftheriou(FAAS Senior) had a teleconference to discuss project scope, planning and fee estimates.	0.5	\$795.00	\$397.50
Eleftheriou,John S.	Manager	24 Sep 2020	Accounting Analysis	adjust project planning hours and setup of touchpoints.	0.6	\$560.00	\$336.00
Eleftheriou,John S.	Manager	24 Sep 2020	Business Operations	develop estimate for project fees	0.4	\$560.00	\$224.00
Asplund,Jeremy R	Senior	24 Sep 2020	Business Operations	Meeting between R. Vogel (FAAS Senior), J Asplund (FAAS Manager) and J. Brink (FAAS Senior Manager) to discuss Chaparral Plan of Reorganization memo format.	0.5	\$410.00	\$205.00
Brink,Jamie Marie	Senior Manager	24 Sep 2020	Business Operations	Meeting between R. Vogel (FAAS Senior), J Asplund (FAAS Manager) and J. Brink (FAAS Senior Manager) to discuss Chaparral Plan of Reorganization memo format.	0.5	\$675.00	\$337.50
Vogel,Ruchamah	Senior	24 Sep 2020	Business Operations	Meeting between R. Vogel (FAAS Senior), J Asplund (FAAS Manager) and J. Brink (FAAS Senior Manager) to discuss Chaparral Plan of reorganization memo format.	0.5	\$410.00	\$205.00
Vogel,Ruchamah	Senior	24 Sep 2020	Accounting Analysis	Plan or reorganization memo drafting	1.0	\$410.00	\$410.00
Holliday,Lindsay Rose	Senior Manager	24 Sep 2020	Accounting Analysis	Review of lease and fresh start disclosure requirements questions in preparation for emergence from bankruptcy. (0.5 hr.)	0.5	\$675.00	\$337.50
Asplund,Jeremy R	Senior	28 Sep 2020	Business Operations	Preparation for planning meeting.	0.8	\$410.00	\$328.00
Jones,Christian A.	Senior	28 Sep 2020	Accounting Analysis	Reviewing docket and other materials in preparation for teleconference on September 30	0.5	\$410.00	\$205.00
Eleftheriou,John S.	Manager	29 Sep 2020	Business Operations	.5 Hours - E. Cherry(FAAS Senior Manager) and J. Eleftheriou (FAAS Manager) had a teleconference to discuss schedules and planning for the project.	0.5	\$560.00	\$280.00
Cherry,Emily Nicole	Senior Manager	29 Sep 2020	Business Operations	.5 Hours - E. Cherry(FAAS Senior Manager) and J. Eleftheriou (FAAS Manager) had a teleconference to discuss schedules and planning for the project.	0.5	\$675.00	\$337.50
Cherry,Emily Nicole	Senior Manager	29 Sep 2020	Accounting Analysis	accounting considerations for leases, including IBR determination	0.3	\$675.00	\$202.50
Vogel,Ruchamah	Senior	29 Sep 2020	Business Operations	Editing agenda and team planning meeting notes.	0.5	\$410.00	\$205.00
Cherry,Emily Nicole	Senior Manager	29 Sep 2020	Accounting Analysis	Planning for the approach for the accounting balance sheet bridge	0.2	\$675.00	\$135.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Eleftheriou,John S.	Manager	29 Sep 2020	Business Operations	planning for the engagement, including setup of planning documents and project hours	1.1	\$560.00	\$616.00
Brown,Connor David	Senior	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$410.00	\$205.00
Vogel,Ruchamah	Senior	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$410.00	\$205.00
Costeira,Joaquim	Executive Director	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$750.00	\$375.00
Eleftheriou,John S.	Manager	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$560.00	\$280.00
Holliday,Lindsay Rose	Senior Manager	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior. (0.5 hour)	0.5	\$675.00	\$337.50
Cherry,Emily Nicole	Senior Manager	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$675.00	\$337.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Asplund,Jeremy R	Senior	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown (Senior), R. Vogel (Senior).	0.5	\$410.00	\$205.00
Kaplun,Arthur	Partner/Principal	29 Sep 2020	Business Operations	Planning meeting with the Engagement Quality reviewer to discuss roles, responsibilities, scoping, and timeline of engagement with A. Kaplun (Partner), J. Costeira (Executive Director), L. Holliday (Senior Manager), E. Cherry (Senior Manager), J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior, R. Vogel, Senior.	0.5	\$795.00	\$397.50
Asplund,Jeremy R	Senior	29 Sep 2020	Accounting Analysis	Provide Chaparral management accounting guidance related to leases that are unmodified and assumed by the Successor entity.	1.8	\$410.00	\$738.00
Cherry,Emily Nicole	Senior Manager	29 Sep 2020	Business Operations	Reviewing budget allocation based on planned scoping and resources	0.3	\$675.00	\$202.50
Vogel,Ruchamah	Senior	29 Sep 2020	Business Operations	Updating canvas, finishing planning tasks.	0.5	\$410.00	\$205.00
Cherry,Emily Nicole	Senior Manager	30 Sep 2020	Business Operations	.5 Hours – R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$675.00	\$337.50
Cherry,Emily Nicole	Senior Manager	30 Sep 2020	Business Operations	.5 Hours –E. Cherry(FAAS Senior Manager) and T. Caruso (FAAS Partner) had a teleconference to discuss project scoping, budget, resourcing, and benefits of FAST Tool vs excel template.	0.5	\$675.00	\$337.50
Asplund,Jeremy R	Senior	30 Sep 2020	Accounting Analysis	Assess newly filed court dockets with potential accounting implications.	0.4	\$410.00	\$164.00
Caruso,Thierry	Partner/Principal	30 Sep 2020	Business Operations	E. Cherry(FAAS Senior Manager) and T. Caruso (FAAS Partner) had a teleconference to discuss project scoping, budget, resourcing, and benefits of FAST Tool vs excel template.	0.5	\$795.00	\$397.50
Asplund,Jeremy R	Senior	30 Sep 2020	Business Operations	Engagement onboarding meeting with new team member, Connor Brown, with J. Eleftheriou (Manager), J. Asplund (Senior), and C. Brown (Senior)	0.3	\$410.00	\$123.00
Eleftheriou,John S.	Manager	30 Sep 2020	Business Operations	Engagement onboarding meeting with new team member, Connor Brown, with J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior	0.3	\$560.00	\$168.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Brown,Connor David	Senior	30 Sep 2020	Business Operations	Engagement onboarding meeting with new team member, Connor Brown, with J. Eleftheriou (Manager), J. Asplund (Senior), C. Brown, Senior	0.3	\$410.00	\$123.00
Vogel,Ruchamah	Senior	30 Sep 2020	Accounting Analysis	Preparing the plan of reorganization memo.	1.5	\$410.00	\$615.00
Eleftheriou,John S.	Manager	30 Sep 2020	Business Operations	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$560.00	\$280.00
Debbink,Alex Michael	Senior Manager	30 Sep 2020	Business Operations	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$675.00	\$337.50
Jones,Christian A.	Senior	30 Sep 2020	Business Operations	R. Batson(Valuation Senior Manager), S. Liu (Valuation Manager), Y. Shi (Valuation Senior), C. Jones (FAAS Senior), E. Cherry(FAAS Senior Manager), A. Debbink (FAAS Senior Manager),and J. Eleftheriou (FAAS Manager) had a teleconference to discuss project plan, data request lists, and timing.	0.5	\$410.00	\$205.00
Cherry,Emily Nicole	Senior Manager	01 Oct 2020	Business Operations	0.4 Hours – E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), and J. Asplund (FAAS Manager) had a teleconference to discuss project scoping, budget, resourcing, and timekeeping.	0.4	\$675.00	\$270.00
Eleftheriou,John S.	Manager	01 Oct 2020	Accounting Analysis	budgeting for project.	0.3	\$560.00	\$168.00
Eleftheriou,John S.	Manager	01 Oct 2020	Business Operations	E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), and J. Asplund (FAAS Manager) had a teleconference to discuss project scoping, budget, resourcing, and timekeeping. (0.4 hrs)	0.4	\$560.00	\$224.00
Asplund,Jeremy R	Manager	01 Oct 2020	Business Operations	E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), and J. Asplund (FAAS Manager) had a teleconference to discuss project scoping, budget, resourcing, and timekeeping. (0.4 hrs)	0.4	\$560.00	\$224.00
Vogel,Ruchamah	Senior	01 Oct 2020	Accounting Analysis	Working on the Plan or reorganization memo.	1.5	\$410.00	\$615.00
Holliday,Lindsay Rose	Executive Director	05 Oct 2020	Business Operations	Chaparral budget and FAST tool preparation.	0.5	\$750.00	\$375.00
Vogel,Ruchamah	Senior	06 Oct 2020	Accounting Analysis	Editing Plan of reorganization memo.	1.0	\$410.00	\$410.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Vogel,Ruchamah	Senior	07 Oct 2020	Accounting Analysis	Drafting Plan of reorganization memo.	1.0	\$410.00	\$410.00
Cherry,Emily Nicole	Senior Manager	07 Oct 2020	Business Operations	review planning documents of engagement	0.9	\$675.00	\$607.50
Vogel,Ruchamah	Senior	08 Oct 2020	Accounting Analysis	Drafting plan of reorganization memo.	3.1	\$410.00	\$1,271.00
Jones,Christian A.	Manager	08 Oct 2020	Accounting Analysis	E-mail correspondence with Stella Liu on reviews of the debt instruments, specifically whether separate valuations will be required for any features bifurcated from the debt instruments	0.3	\$560.00	\$168.00
Cherry,Emily Nicole	Senior Manager	08 Oct 2020	Business Operations	review planning memo and documentation of engagement and client acceptance procedures	0.6	\$675.00	\$405.00
Asplund,Jeremy R	Manager	08 Oct 2020	Business Operations	Updated planning documentation to respond to review comments.	1.4	\$560.00	\$784.00
Vogel,Ruchamah	Senior	12 Oct 2020	Accounting Analysis	Drafting the Plan of Reorganization memo.	0.5	\$410.00	\$205.00
Vogel,Ruchamah	Senior	12 Oct 2020	Business Operations	Reviewed planning documentation, finalized setup, sent for review.	0.3	\$410.00	\$123.00
Cherry,Emily Nicole	Senior Manager	12 Oct 2020	Business Operations	summarizing efficiencies that can be leveraged with use of FAST Tool as well as other considerations when thinking of using excel template	0.3	\$675.00	\$202.50
Cherry,Emily Nicole	Senior Manager	13 Oct 2020	Business Operations	.5 hours – L. Holliday(FAAS Executive Director), E. Cherry (FAAS Senior Manager), Z. Yaroach(FAAS Manager), J. Eleftheriou(FAAS Manager) discussed preparing a demo for the client regarding the FAST tool to illustrate the benefits versus an excel template.	0.5	\$675.00	\$337.50
Eleftheriou,John S.	Manager	13 Oct 2020	Business Operations	.5 hours – L. Holliday(FAAS Executive Director), E. Cherry (FAAS Senior Manager), Z. Yaroach(FAAS Manager), J. Eleftheriou(FAAS Manager) discussed preparing a demo for the client regarding the FAST tool to illustrate the benefits versus an excel template.	0.5	\$560.00	\$280.00
Yaroach,Zachary Steven	Manager	13 Oct 2020	Business Operations	.5 hours – L. Holliday(FAAS Executive Director), E. Cherry (FAAS Senior Manager), Z. Yaroach(FAAS Manager), J. Eleftheriou(FAAS Manager) discussed preparing a demo for the client regarding the FAST tool to illustrate the benefits versus an excel template.	0.5	\$560.00	\$280.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Holliday,Lindsay Rose	Executive Director	13 Oct 2020	Business Operations	.5 hours – L. Holliday (FAAS Executive Director), E. Cherry (FAAS Senior Manager), Z. Yaroeh (FAAS Manager), J. Eleftheriou (FAAS Manager) discussed preparing a demo for the client regarding the FAST tool to illustrate the benefits versus an excel template.	0.5	\$750.00	\$375.00
Vogel,Ruchamah	Senior	13 Oct 2020	Accounting Analysis	Drafting Plan of Reorganization memo.	2.5	\$410.00	\$1,025.00
Asplund,Jeremy R	Manager	13 Oct 2020	Business Operations	Meeting Prep	0.5	\$560.00	\$280.00
Cherry,Emily Nicole	Senior Manager	13 Oct 2020	Business Operations	summarizing efficiencies that can be leveraged with use of FAST Tool as well as other considerations when thinking of using excel template	0.3	\$675.00	\$202.50
Cherry,Emily Nicole	Senior Manager	14 Oct 2020	Business Operations	budget review and allocation of resources	0.2	\$675.00	\$135.00
Vogel,Ruchamah	Senior	14 Oct 2020	Accounting Analysis	Drafting Plan of Reorganization memo.	1.0	\$410.00	\$410.00
Vogel,Ruchamah	Senior	14 Oct 2020	Business Operations	Meeting between John Eleftheriou (Manager) and Ru Vogel (Senior) to discuss the Plan of Reorganization memo set-up and progress	0.3	\$410.00	\$123.00
Eleftheriou,John S.	Manager	14 Oct 2020	Business Operations	Meeting between John Eleftheriou (Manager) and Ru Vogel (Senior) to discuss the Plan of Reorganization memo set-up and progress	0.3	\$560.00	\$168.00
<b>Total</b>					<b>103.3</b>		<b>\$55,167.00</b>

**Tax – Hourly Services**

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Dixson,John M	Executive Director	16 Aug 2020	Tax Restructuring	Respond to questions from Ariel Siman with Davis Polk regard potential impact to Section 382 owner shift analysis if Silver Pointe disposes of it Chaparral stock. Determine whether Silver Pointe disposition could trigger ownership change by updating model with hypothetical disposition. Internal discuss with Howard Tucker regarding same. Drafted email to send to Ariel Siman with response.	1.3	\$955.00	\$1,241.50
Tucker,Howard J	Partner/Principal	16 Aug 2020	Tax Restructuring	Chapparral – 1.6 382 issues	1.6	\$955.00	\$1,528.00
Tucker,Howard J	Partner/Principal	17 Aug 2020	Tax Restructuring	Chapparral – 1.5 – 382 issues	1.5	\$955.00	\$1,432.50
Dixson,John M	Executive Director	17 Aug 2020	Tax Restructuring	Update section 382 owner shift analysis since prior analysis on 6/30/20.	1.1	\$955.00	\$1,050.50
Dixson,John M	Executive Director	17 Aug 2020	Tax Restructuring	Internal emails with H. Tucker (EY Partner) and C. Thompson (EY Partner) regarding Section 382 matters related to sale of stock by Contrarian and possible sale of stock by Strategic Value Partner Funds.	1.1	\$955.00	\$1,050.50
Wood,Molly Ann	Senior	18 Aug 2020	1065 Compliance	Discussion with Chaparral, S. Carnes, regarding ORRI interest granted in error to JV partner and non-JDA working interests. Discussions of updated 1099 and review of underlying emails.	3.0	\$295.00	\$885.00
McClure,Christopher Kennedy	Manager	19 Aug 2020	Tax Restructuring	public information reading, doc prep	2.8	\$785.00	\$2,198.00
Ferguson,Michael Trevor	Staff/Assistant	19 Aug 2020	Tax Restructuring	Fee summary and SOW	2.6	\$295.00	\$767.00
McClure,Christopher Kennedy	Manager	20 Aug 2020	Tax Restructuring	emails on new ea, draft new ea, summary of retainer	2.0	\$785.00	\$1,570.00
Wood,Molly Ann	Senior	20 Aug 2020	Tax Restructuring	Coordinating update of affidavit information and reviewing status of all codes and evergreen retainers.	2.0	\$295.00	\$590.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wood,Molly Ann	Senior	21 Aug 2020	Tax Restructuring	Preparation of new MSA and SOWs for all Chaparral tax activities. reviewing bankruptcy requirements for SOWs and MSAs, discussions with GCO on PACE requirements. Coordinating updates with severance tax team and updating evergreen retainer tracker.	6.0	\$295.00	\$1,770.00
McClure,Christopher Kennedy	Manager	21 Aug 2020	Tax Restructuring	Gathering information for affidavit filing and emailing the team	1.0	\$785.00	\$785.00
Whitman,Mark Leslie	Partner/Principal	24 Aug 2020	Tax Restructuring	Worked on retention matters, PACE, MSA, statements of work, etc.	2.0	\$595.00	\$1,190.00
Quimby,Cody W	Manager	24 Aug 2020	Tax Restructuring	Reviewing SOWs, Pace, gathering fee arrangement for Affidavit regarding bankruptcy filing; call with advisory team for status	5.4	\$475.00	\$2,565.00
Tucker,Howard J	Partner/Principal	24 Aug 2020	Tax Restructuring	Worked on retention matters, PACE, MSA, statements of work, etc.	0.9	\$955.00	\$859.50
Wood,Molly Ann	Senior	24 Aug 2020	Tax Restructuring	various bankruptcy items - reviewing PACE information, coordinating PACE completion with severance team, SOW updates and review comments etc.	2.0	\$295.00	\$590.00
Wood,Molly Ann	Senior	25 Aug 2020	Tax Restructuring	various bankruptcy items - reviewing PACE information, coordinating PACE completion with severance team, SOW updates and review comments etc.	2.0	\$295.00	\$590.00
Quimby,Cody W	Manager	25 Aug 2020	Tax Restructuring	Reviewing SOWs, Pace, updating affidavit language to include the recurring work	8.5	\$475.00	\$4,037.50
Whitman,Mark Leslie	Partner/Principal	25 Aug 2020	Tax Restructuring	Worked on retention matters, PACE, MSA, statements of work, etc.	2.0	\$595.00	\$1,190.00
Dixson,John M	Executive Director	26 Aug 2020	Tax Restructuring	Review and respond to questions from Ariel Siman with Davis Polk regarding additional sales of stock and impact on Section 382 model. Review stock activity to respond to email.	1.1	\$955.00	\$1,050.50
Whitman,Mark Leslie	Partner/Principal	26 Aug 2020	Tax Restructuring	Worked on retention matters, PACE, MSA, statements of work, etc.	2.0	\$595.00	\$1,190.00
Quimby,Cody W	Manager	26 Aug 2020	Tax Restructuring	Reviewing SOWs, Pace, updating affidavit language to include the recurring work; gathering T&E information incurred post filing (i.e. 8/16 through 8/22 related to tax engagements)	4.2	\$475.00	\$1,995.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
McClure, Christopher Kennedy	Manager	26 Aug 2020	Tax Restructuring	emails on new setup	2.5	\$785.00	\$1,962.50
Thompson, Charles	Partner/Principal	26 Aug 2020	Tax Restructuring	Review Chaparral bankruptcy modeling and analysis	1.3	\$955.00	\$1,241.50
Wood, Molly Ann	Senior	26 Aug 2020	Tax Restructuring	various bankruptcy items - reviewing PACE information, coordinating PACE completion with severance team, SOW updates and review comments etc.	1.0	\$295.00	\$295.00
McClure, Christopher Kennedy	Manager	27 Aug 2020	Tax Restructuring	emails on new setup and drafting	2.8	\$785.00	\$2,198.00
Dixson, John M	Executive Director	27 Aug 2020	Tax Restructuring	Review shareholder listing as of 6/30/20 supplied by client and compare against the 5-percent shareholders in the Section 382 analysis to check for differences. Draft email to client with comments on same.	0.8	\$955.00	\$764.00
Dixson, John M	Executive Director	28 Aug 2020	Tax Restructuring	Draft internal email to Howard Tucker and Charles Thomson regarding questions from Ariel Siman with Davis Polk regarding additional sales of stock and impact on Section 382 model. Additional research into relevant shareholder ownership to respond.	1.1	\$955.00	\$1,050.50
Dixson, John M	Executive Director	28 Aug 2020	Tax Restructuring	Draft email to Ariel Siman with Davis Polk regarding additional sales of stock and impact on Section 382 model.	0.8	\$955.00	\$764.00
Thompson, Charles	Partner/Principal	28 Aug 2020	Tax Restructuring	Review Chaparral bankruptcy modeling and analysis	1.1	\$955.00	\$1,050.50
Whitman, Mark Leslie	Partner/Principal	31 Aug 2020	Tax Restructuring	Coordinate internally and with Chaparral on retention and MSA/SOWs	1.0	\$595.00	\$595.00
Whitman, Mark Leslie	Partner/Principal	01 Sep 2020	Tax Restructuring	Coordinate internally and with Chaparral on retention and MSA/SOWs	2.0	\$595.00	\$1,190.00
Mitchell, Traci R.	Executive Director	03 Sep 2020	Tax Restructuring	Discuss tax work with Eric Sapir	0.5	\$875.00	\$437.50
Wood, Molly Ann	Senior	08 Sep 2020	1065 Compliance	e-filing the Chaparral BCE return - qualifying and saving down acceptances from federal and state taxing authorities.	1.0	\$295.00	\$295.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Quimby,Cody W	Manager	08 Sep 2020	Tax Restructuring	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager),G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$475.00	\$712.50
Quimby,Cody W	Manager	08 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager), C. Quimby (EY Tax Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) to discuss the attribute reduction model and impact to fresh start accountingDate 9/8/20. Time 1.0hr	1.0	\$475.00	\$475.00
Whitman,Mark Leslie	Partner/Principal	08 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager), C. Quimby (EY Tax Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) to discuss the attribute reduction model and impact to fresh start accountingDate 9/8/20. Time 1.0hr	1.0	\$595.00	\$595.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Whitman,Mark Leslie	Partner/Principal	08 Sep 2020	Tax Restructuring	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager),G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.Date 9/8/20. Time 1.5hr	1.5	\$595.00	\$892.50
Weintraub,David	Executive Director	08 Sep 2020	Tax Restructuring	Meeting between T. Caruso (EY FAAS Partner), J. Costeira (EY FAAS Managing Director), E. Cherry (EY FAAS Sr. Manager), J. Brink (EYFAAS Sr. Manager), J. Asplund (EY FAAS Senior), E. Talbot (EY FAAS Manager), M. Whitman (EY Tax Partner), D. Weintraub (EY Tax Managing Director), C. Quimby (EY Tax Manager),G. Morris (EY Valuation Managing Director), R. Batson (EY Valuation Sr. Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) and Alex Lee (Financial Reporting Director) to kick off the fresh start accounting project and to discuss the project timeline, fresh start accounting reporting requirements, as well as other accounting, tax and valuation considerations.	1.5	\$955.00	\$1,432.50
Weintraub,David	Executive Director	08 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager), C. Quimby (EY Tax Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) to discuss the attribute reduction model and impact to fresh start accounting	1.0	\$955.00	\$955.00



Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Senior Manager	08 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager), C. Quimby (EY Tax Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) to discuss the attribute reduction model and impact to fresh start accountingDate 9/8/20. Time 1.0hr  Coordinate with team on affidavit process. Time 0.1 hr	1.1	\$875.00	\$962.50
Thompson,Charles	Partner/Principal	08 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager), C. Quimby (EY Tax Manager) and management at Chaparral Energy consisting of S. Carnes (Vice President and Controller) to discuss the attribute reduction model and impact to fresh start accounting	1.0	\$955.00	\$955.00
Quimby,Cody W	Manager	09 Sep 2020	Tax Restructuring	Pulling various T&E reports, putting together fees incurred from 8/23 through 9/5	1.2	\$475.00	\$570.00
Wood,Molly Ann	Senior	10 Sep 2020	Tax Restructuring	Compiling gross receipts by entity at request of S Carnes.	0.5	\$295.00	\$147.50
Thompson,Charles	Partner/Principal	10 Sep 2020	Tax Restructuring	Review Chaparral bankruptcy modeling and analysis	0.7	\$955.00	\$668.50
Whitman,Mark Leslie	Partner/Principal	10 Sep 2020	Tax Restructuring	Coordinate with team on affidavit process.	0.5	\$595.00	\$297.50
Thompson,Charles	Partner/Principal	11 Sep 2020	Tax Restructuring	Review Chaparral bankruptcy modeling and analysis	2.1	\$955.00	\$2,005.50
Wood,Molly Ann	Senior	11 Sep 2020	Tax Restructuring	Compiling information needed to complete client request for fee information incurred in all income tax related engagements.	0.5	\$295.00	\$147.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Thompson,Kyle F	Senior Manager	14 Sep 2020	ROCA	a. Meeting between K. Thompson (EY Senior Manager), A. Dail (EY Manager), C. Quimby (EY Manager) and Chaparral Energy consisting of S.Carnes (VP and Controller) and Emily Fauchier (Accounting Manager) to discuss 2018 - 2020 Oklahoma divestitures and the resulting sales and use tax filing requirement, as well as what to provide to Oklahoma sales and use tax auditor. Date 9/14/20 Time 0.6 hrs	0.6	\$560.00	\$336.00
Quimby,Cody W	Manager	14 Sep 2020	ROCA	Meeting between K. Thompson (EY Senior Manager), A. Dail (EY Manager), C. Quimby (EY Manager) and Chaparral Energy consisting of S.Carnes (VP and Controller) and Emily Fauchier (Accounting Manager) to discuss 2018 - 2020 Oklahoma divestitures and the resulting sales and use tax filing requirement, as well as what to provide to Oklahoma sales and use tax auditor. Date 9/14/20 Time 0.6 hrs	0.6	\$475.00	\$285.00
Whitman,Mark Leslie	Partner/Principal	15 Sep 2020	Tax Restructuring	Call regarding retention application.	0.5	\$595.00	\$297.50
Quimby,Cody W	Manager	16 Sep 2020	Tax Restructuring	Gathering T&E for all tax engagements (1120 compliance, 1065 compliance, tax restructuring, severance tax, routine-on-call advisory services) to insert in the Chaparral timesheet template for application fee submission	0.8	\$475.00	\$380.00
Dail,Austin T.	Manager	17 Sep 2020	ROCA	Assistance with determining OK Sales tax on equipment disposals for January - August 2020	1.4	\$475.00	\$665.00
Aguirre,Karen Stephanie	Staff/Assistant	18 Sep 2020	ROCA	PP&E asset list: added County tax rate and sub totals calculations. And created a summary tab	1.0	\$160.00	\$160.00
Whitman,Mark Leslie	Partner/Principal	18 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to entity simplification (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 9/18/20. Time 0.5hr	0.5	\$595.00	\$297.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Whitman,Mark Leslie	Partner/Principal	18 Sep 2020	Tax Restructuring	Call with Stephanie Carnes at Chaparral to discuss various bankruptcy issues, including opportunities for tax efficient internal entity reorganization/simplification prior to emergence.	0.5	\$595.00	\$297.50
Quimby,Cody W	Manager	18 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to entity simplification (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 9/18/20. Time 0.5hr	0.5	\$475.00	\$237.50
Thompson,Charles	Partner/Principal	18 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to entity simplification (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 9/18/20. Time 0.5hr	0.5	\$955.00	\$477.50
Sapir,Eric	Senior Manager	18 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to entity simplification (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 9/18/20. Time 0.5hr	0.5	\$875.00	\$437.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Weintraub,David	Executive Director	18 Sep 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), C. Thompson (EY Tax Partner), D. Weintraub (EY Tax Managing Director), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to entity simplification (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 9/18/20. Time 0.5hr	0.5	\$955.00	\$477.50
Wood,Molly Ann	Senior	18 Sep 2020	Tax Restructuring	Chaparral - working with internal EY to determine billing and engagement code reopenings	1.1	\$295.00	\$324.50
Thompson,Charles	Partner/Principal	18 Sep 2020	Tax Restructuring	Review Chaparral bankruptcy modeling and analysis	1.4	\$955.00	\$1,337.00
Wood,Molly Ann	Senior	21 Sep 2020	ROCA	Chaparral - setting up all new engagement codes for Chaparral energy and establishing pricing metrics.	1.5	\$295.00	\$442.50
Dail,Austin T.	Manager	22 Sep 2020	ROCA	Assistance with OK Sales Tax Assets; conference call with client regarding remitting sales tax on sold assets; review client information email; internal discussions and correspondences	1.1	\$475.00	\$522.50
Quimby,Cody W	Manager	22 Sep 2020	Tax Restructuring	Putting together summary of fees for various tax engagements (Severance, 1120 compliance, 1065 compliance, ROCA, provision and transaction)	1.2	\$475.00	\$570.00
Whitman,Mark Leslie	Partner/Principal	22 Sep 2020	Tax Restructuring	Research and coordination on issues related to corporate simplification of structure during or following bankruptcy.	0.5	\$595.00	\$297.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Whitman,Mark Leslie	Partner/Principal	23 Sep 2020	Tax Restructuring	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs (call lasted 1.1 hours, but I could only be on for 30 minutes).	0.5	\$595.00	\$297.50
Quimby,Cody W	Manager	23 Sep 2020	Tax Restructuring	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy. Date 9/23/20. Time 1.1hrs	1.1	\$475.00	\$522.50
Weintraub,David	Executive Director	23 Sep 2020	Tax Restructuring	Meeting between EY: J. Costeira (FAAS Managing Director), E. Cherry (FAAS Senior Manager), J. Eleftheriou (FAAS Manager), J. Asplund (FAAS Senior), C. Jones (TAAG Senior), C. Quimby (Tax Manager), M. Whitman (Tax Partner), and D. Weintraub (Tax Managing Director)and Chaparral Management: A. Lee (Financial Reporting Director) and S. Carnes (Vice President and Controller) to discuss the scope of Accounting and Financial Reporting / Tax services and deliverables to be provided to Chaparral Energy.	1.1	\$955.00	\$1,050.50
Whitman,Mark Leslie	Partner/Principal	24 Sep 2020	Tax Restructuring	Call with Stephanie Carnes to discuss legal entity simplification during or after bankruptcy.	0.5	\$595.00	\$297.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Quimby,Cody W	Senior Manager	02 Oct 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), H. Tucker (EY Tax Partner), C. Thompson (EY Tax Partner), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to legal entity rationalization (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 10/2/20. Time 0.5hr	0.5	\$560.00	\$280.00
Thompson,Charles	Partner/Principal	02 Oct 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), H. Tucker (EY Tax Partner), C. Thompson (EY Tax Partner), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to legal entity rationalization (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 10/2/20. Time 0.5hr	0.5	\$955.00	\$477.50
Sapir,Eric	Senior Manager	02 Oct 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), H. Tucker (EY Tax Partner), C. Thompson (EY Tax Partner), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to legal entity rationalization (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 10/2/20. Time 0.5hr	0.5	\$875.00	\$437.50
Tucker,Howard J	Partner/Principal	02 Oct 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), H. Tucker (EY Tax Partner), C. Thompson (EY Tax Partner), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to legal entity rationalization (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 10/2/20. Time 0.5hr	0.5	\$955.00	\$477.50

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Tucker,Howard J	Partner/Principal	02 Oct 2020	Tax Restructuring	Reviewing PBCs in preparation of meeting, as well as documents post meeting. 0.8 hrs	0.8	\$955.00	\$764.00
Whitman,Mark Leslie	Partner/Principal	02 Oct 2020	Tax Restructuring	Meeting between M. Whitman (EY Tax Partner), H. Tucker (EY Tax Partner), C. Thompson (EY Tax Partner), E. Sapir (EY Tax Senior Manager) and C. Quimby (EY Tax Manager) to discuss tax consequences and process related to legal entity rationalization (i.e. consolidate/eliminate CEI Acquisition, L.L.C., Chaparral Biofuels, L.L.C., Chaparral Exploration, L.L.C., Green Country Supply, Inc., Roadrunner Drilling, L.L.C.) Date 10/2/20. Time 0.5hr	0.5	\$595.00	\$297.50
Quimby,Cody W	Senior Manager	05 Oct 2020	Tax Restructuring	Gathering T&E detail for Washita, Severance, ROCA, Provision, 1120 Compliance and 1065 compliance so be provided to Chaparral for purposes of establishing an escrow account for professional fees	2.8	\$560.00	\$1,568.00
Sapir,Eric	Senior Manager	06 Oct 2020	Tax Restructuring	Chapparral – 1.1 entity simplification issues	1.1	\$875.00	\$962.50
Quimby,Cody W	Senior Manager	06 Oct 2020	Tax Restructuring	Putting together agenda for Chaparral Simplification meeting	0.5	\$560.00	\$280.00
Tucker,Howard J	Partner/Principal	06 Oct 2020	Tax Restructuring	Chapparral – 1.2 entity simplification issues	1.2	\$955.00	\$1,146.00
Tucker,Howard J	Partner/Principal	07 Oct 2020	Tax Restructuring	Meeting to discuss simplifying Chaparral's entity structure with E. Sapir (EY Senior Manager), H Tucker (EY Partner), C Quimby (EY Senior Manager), S Carnes (Chaparral VP, Controller), J Byrne (Chaparral GCO), E Fauchier (Chaparral Accounting Manager)	1.2	\$955.00	\$1,146.00
Quimby,Cody W	Senior Manager	07 Oct 2020	Tax Restructuring	Meeting to discuss simplifying Chaparral's entity structure with E. Sapir (EY Senior Manager), H Tucker (EY Partner), C Quimby (EY Senior Manager), S Carnes (Chaparral VP, Controller), J Byrne (Chaparral GCO), E Fauchier (Chaparral Accounting Manager)	1.2	\$560.00	\$672.00
Sapir,Eric	Senior Manager	07 Oct 2020	Tax Restructuring	Meeting to discuss simplifying Chaparral's entity structure with E. Sapir (EY Senior Manager), H Tucker (EY Partner), C Quimby (EY Senior Manager), S Carnes (Chaparral VP, Controller), J Byrne (Chaparral GCO), E Fauchier (Chaparral Accounting Manager)	1.2	\$875.00	\$1,050.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Senior Manager	08 Oct 2020	Tax Restructuring	Reviewing rights offering and OID support provided by Davis Polk	1.3	\$875.00	\$1,137.50
Sapir, Eric	Senior Manager	08 Oct 2020	Tax Restructuring	Call with Davis Polk, E. Sapir (Senior Manager - EY), T. Arbogast (Senior Manager - EY), C. Quimby (Senior Manager - EY), H. Tucker (Partner - EY) to discuss rights offering and OID deductibility on new convertible notes	0.5	\$875.00	\$437.50
Quimby, Cody W	Senior Manager	08 Oct 2020	Tax Restructuring	Call with Davis Polk, E. Sapir (Senior Manager - EY), T. Arbogast (Senior Manager - EY), C. Quimby (Senior Manager - EY), H. Tucker (Partner - EY) to discuss rights offering and OID deductibility on new convertible notes	0.5	\$560.00	\$280.00
Arbogast, Tyler L.	Senior Manager	08 Oct 2020	Tax Restructuring	Reviewing rights offering and OID support provided by Davis Polk	0.3	\$875.00	\$262.50
Arbogast, Tyler L.	Senior Manager	08 Oct 2020	Tax Restructuring	Call with Davis Polk, E. Sapir (Senior Manager - EY), T. Arbogast (Senior Manager - EY), C. Quimby (Senior Manager - EY), H. Tucker (Partner - EY) to discuss rights offering and OID deductibility on new convertible notes	0.5	\$875.00	\$437.50
Tucker, Howard J	Partner/Principal	08 Oct 2020	Tax Restructuring	Reviewing rights offering and OID support provided by Davis Polk	0.8	\$955.00	\$764.00
Tucker, Howard J	Partner/Principal	08 Oct 2020	Tax Restructuring	Call with Davis Polk, E. Sapir (Senior Manager - EY), T. Arbogast (Senior Manager - EY), C. Quimby (Senior Manager - EY), H. Tucker (Partner - EY) to discuss rights offering and OID deductibility on new convertible notes	0.5	\$955.00	\$477.50
Priyanka Bhattacharjee	Staff/Assistant	09 Oct 2020	Tax Restructuring	Chaparral bankruptcy modeling and analysis	0.3	\$160.00	\$48.00
Dail, Austin T.	Manager	14 Sep 2020	ROCA	Meeting between K. Thompson (EY Senior Manager), A. Dail (EY Manager), C. Quimby (EY Manager) and Chaparral Energy consisting of S. Carnes (VP and Controller) and Emily Fauchier (Accounting Manager) to discuss 2018 - 2020 Oklahoma divestitures and the resulting sales and use tax filing requirement, as well as what to provide to Oklahoma sales and use tax auditor. Date 9/14/20 Time 0.6 hrs	0.6	\$475.00	\$285.00
				<b>Total Hourly Services</b>	<b>122.8</b>		<b>\$76,484.00</b>



**Fixed Fee Services**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>
Blasko,James P.	Staff/Assistant	17 Aug 2020	1120 Compliance	Updates to TI workbooks for CO2 and Resources. Internal correspondence. Compile client documents regarding depletion to compile template workbook.	2.0
Wood,Molly Ann	Senior	17 Aug 2020	1120 Compliance	Chaparral 1120 - reviewing pro forma returns for CEI, Green Country and Biofuels and sent notes to preparer	2.0
Wood,Molly Ann	Senior	18 Aug 2020	1120 Compliance	Chaparral 1120 - Updating software and running macros to update workpapers for new EYTS version. Importing EYTS.	1.3
Blasko,James P.	Staff/Assistant	18 Aug 2020	1120 Compliance	Updates to taxable income workbooks for C02 and Resources. Updates to fixed assets and oil and gas tabs. Internal correspondence. Update and preparation of depletion template to send to client.	1.8
Blasko,James P.	Staff/Assistant	19 Aug 2020	1120 Compliance	Utilize fixed asset depreciation reports to prepare a 4562 workpaper for each entity and one consolidated 4562 workbook.	2.5
Wood,Molly Ann	Senior	19 Aug 2020	1120 Compliance	completing taxable income calculation for CELLC, reviewing taxable income calculation for CO2 and Resources, coordinating prep of 4562s and CELLC	4.1
Wood,Molly Ann	Senior	20 Aug 2020	1120 Compliance	Reviewing pro forma returns for Acquisition, Pipeline, Real Estate and Road Runner. Creating 4562 for pipeline.	1.5
Shashi Kiran Nagaraj	Staff/Assistant	20 Aug 2020	1120 Compliance	Worked on 7 Federal return preparation and FTW's in updating all the M1's and as per the work paper and all other information, 4562information, checkboxes and all other information, self-assure, Questions and Learning. /2:1025687157 / RELB NSRST2	10.0
Wood,Molly Ann	Senior	21 Aug 2020	1120 Compliance	Reviewing pro forma return for Real Estate. Coordinating preparation of TaxSpace workpaper for Resources with GDS.	1.1
Wood,Molly Ann	Senior	24 Aug 2020	1120 Compliance	Chaparral 1120 compliance - Setup of federal tax workpapers, troubleshooting federal tax workpapers	2.0
Blasko,James P.	Staff/Assistant	24 Aug 2020	1120 Compliance	Engagement management and attempt to create PACEs; download and install toolbars for taxspace functionality to work on federal tax workpapers. Begin work on creating federal tax workpaper for CELLC.	8.5

Name	Title	Date	Project Category	Description	Hours
Blasko,James P.	Staff/Assistant	25 Aug 2020	1120 Compliance	Update to dataflow workpaper and federal tax workpaper with taxspace supplement workbook.	2.7
Wood,Molly Ann	Senior	25 Aug 2020	1120 Compliance	Chaparral 1120 - reviewing pro forma return for Chaparral Real estate, updating 4562, returning to staff to clear comments.	2.0
Wood,Molly Ann	Senior	26 Aug 2020	1120 Compliance	Chaparral 1120 - Chaparral Resources and CO2 federal tax workpaper review and push to tax preparation software.	3.0
Blasko,James P.	Staff/Assistant	26 Aug 2020	1120 Compliance	Update to FTW workpaper. Internal discussion, create Journal entries.	4.8
Shashi Kiran Nagaraj	Staff/Assistant	26 Aug 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687159 / RELB NSRST2	10.0
Blasko,James P.	Staff/Assistant	27 Aug 2020	1120 Compliance	Create 4562 workpapers for each entity and create a consolidated 4562 workpaper. Troubleshooting taxspace issues, internal team discussion, submit bug request and assistance with taxspace.	4.5
Wood,Molly Ann	Senior	27 Aug 2020	1120 Compliance	Chaparral 1120 - review of federal depletion template and updates to provide to client, troubleshooting CELLC federal tax workpaper errors and call with staff to explain workpaper flow.	2.0
Wood,Molly Ann	Senior	28 Aug 2020	1120 Compliance	Review CO2 and Resources pro forma returns and providing review comments to staff. Reviewing CELLC federal tax workpapers.	2.0
Blasko,James P.	Staff/Assistant	28 Aug 2020	1120 Compliance	Update to offline federal tax workpaper. Internal discussion with GDS team to work on workbook functionality. Updates to newly generated offline FTW.	4.5
Shashi Kiran Nagaraj	Staff/Assistant	29 Aug 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687153 / RELB NSRST2	10.0

Name	Title	Date	Project Category	Description	Hours
Wood,Molly Ann	Senior	31 Aug 2020	1120 Compliance	Chaparral 1120 prep - detail reviewing tax adjustments fro CELLC, updates to tax reclassifications, review of corporate summary sheet and update to book BCE entries.	5.0
Blasko,James P.	Staff/Assistant	31 Aug 2020	1120 Compliance	Internal correspondence, preparation of taxspace federal tax workpaper.	2.5
Wood,Molly Ann	Senior	01 Sep 2020	1120 Compliance	Chaparral 1120 - CELLC - Reviewing CELLC proforma and providing review notes to staff, explaining various adjusting entries and updates to workpapers. Sending enhancement request to EYTS.	3.0
Wood,Molly Ann	Senior	02 Sep 2020	1120 Compliance	Chaparral 1120 - Sending CELLC workpapers to GDS to complete pro forma return, Reviewing gain/loss calculation for consolidation (4797 workpapers)	2.0
Quimby,Cody W	Manager	02 Sep 2020	1120 Compliance	Reviewing PBCs and answering questions from team	1.0
Blasko,James P.	Staff/Assistant	02 Sep 2020	1120 Compliance	Work on preparing Form 4797 for CELLC, review the FTW workpaper.	4.5
Shashi Kiran Nagaraj	Staff/Assistant	07 Sep 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687167 / RELB NSRST2	5.0
Quimby,Cody W	Manager	08 Sep 2020	1120 Compliance	Reviewing PBCs and answering questions from team	0.3
Wood,Molly Ann	Senior	09 Sep 2020	1120 Compliance	Chaparral 1120. EY TaxSpace software errors. Connecting with technology support over 2 calls and working through technical issues, updating custom adjustments to resolve. Discussions with GDS.	2.0
Wood,Molly Ann	Senior	10 Sep 2020	1120 Compliance	Chaparral 1120 - working with staff to reconcile differences in tax return - namely to reconcile amortization and unbalanced return	1.5
Shashi Kiran Nagaraj	Staff/Assistant	10 Sep 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687169 / RELB NSRST2	5.0

Name	Title	Date	Project Category	Description	Hours
Wood,Molly Ann	Senior	11 Sep 2020	1120 Compliance	Initial review of Chaparral Energy, LLC pro forma tax return	3.0
Quimby,Cody W	Manager	14 Sep 2020	1120 Compliance	Reviewing PBC request from Molly, modifying the depletion template request	2.1
Wood,Molly Ann	Senior	14 Sep 2020	1120 Compliance	Review Chaparral Energy, LLC pro forma return. Correcting items in taxspace. Discussing 162m template with Cody and sending open item questions to S. Carnes.	4.1
Wood,Molly Ann	Senior	15 Sep 2020	1120 Compliance	Review Chaparral Energy, LLC pro forma return and completing 162m template	2.0
Quimby,Cody W	Manager	15 Sep 2020	1120 Compliance	Reviewing PBC request from Molly, creating a stock-based compensation template, modifying the 162m template	5.7
Shashi Kiran Nagaraj	Staff/Assistant	15 Sep 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687155 / RELB NSRST2	10.0
Blasko,James P.	Staff/Assistant	16 Sep 2020	1120 Compliance	Work on reviewing and updating 4797 workbook for return compliance.	0.5
Wood,Molly Ann	Senior	16 Sep 2020	1120 Compliance	Call with S. Carnes, VP/Controller regarding requests for documentation. Discussions of stock option plans, K-1 from Case Investments, other items.	0.9
Wood,Molly Ann	Senior	17 Sep 2020	1120 Compliance	Chaparral 1120 - Reviewing state apportionment template.	0.6
Quimby,Cody W	Manager	17 Sep 2020	1120 Compliance	Reviewing and responding to S. Carnes (Chaparral - VP) regarding various tax return questions	0.8
Blasko,James P.	Staff/Assistant	17 Sep 2020	1120 Compliance	Begin update and preparation for Chaparral state allocation and apportionment workbooks; internal team correspondence.	2.2
Wood,Molly Ann	Senior	18 Sep 2020	1120 Compliance	Review of tax gain/loss calculation for Chaparral Energy, LLC, making corrections and considering IRC Sec. 1245 recapture.	1.1

Name	Title	Date	Project Category	Description	Hours
Quimby,Cody W	Manager	21 Sep 2020	1120 Compliance	Reviewing and discussing with Molly Wood (EY - Senior) regarding stock-based compensation template, modifying based upon questions asked by the client and providing back to client to completed; reviewing PBCs and taxable income regarding Chaparral Energy, LLC	2.9
Wood,Molly Ann	Senior	21 Sep 2020	1120 Compliance	Reviewing and discussing with C. Quimby (EY - Manager) regarding stock-based compensation template, modifying based upon questions asked by the client and providing back to client to completed	2.0
Blasko,James P.	Staff/Assistant	21 Sep 2020	1120 Compliance	Engagement management, update pricing plans, internal correspondence. Updates to production and reserve report workpapers.	5.9
Blasko,James P.	Staff/Assistant	22 Sep 2020	1120 Compliance	Update and preparation of state allocation and apportionment workpapers for entities. Internal correspondence.	5.7
Wood,Molly Ann	Senior	22 Sep 2020	1120 Compliance	Chaparral - revising client provided 162m template, making update to interest expense for Chaparral Real Estate and discussions on depletion with staff	3.9
Quimby,Cody W	Manager	22 Sep 2020	1120 Compliance	Reviewing depletion template file provided by client.	0.6
Quimby,Cody W	Manager	23 Sep 2020	1120 Compliance	Reviewing SBC workpapers provided by the client and discussing with Alex Lee (Financial reporting director at Chaparral)	0.6
Wood,Molly Ann	Senior	23 Sep 2020	1120 Compliance	Calculating CELLC taxable income including adjustments for 162m, deferred compensation, lobbying expenses, and other miscellaneous deductions	8.1
Blasko,James P.	Staff/Assistant	23 Sep 2020	1120 Compliance	Make updates to state allocation and apportionment workpapers for CO2 and Resources. Compile Like-Kind Exchange information. Updates to depletion, create reserve templates and start formatting inputs for depletion.	6.5
Blasko,James P.	Staff/Assistant	24 Sep 2020	1120 Compliance	Update to depletion workpapers. Run DATS and prepare reports. Format data to correct errors.	5.0
Wood,Molly Ann	Senior	24 Sep 2020	1120 Compliance	Chaparral 1120 - discussions on depletion inputs and formatting with staff, like kind exchange workpapers and review, reviewing apportionment templates to provide client for state tax returns.	3.8

Name	Title	Date	Project Category	Description	Hours
Quimby,Cody W	Manager	24 Sep 2020	1120 Compliance	Reviewing taxable income calculations for Road Runner, Green Country, Biofuels, CEI Acquisitions, CEI Pipeline, Chaparral Energy Inc., Chaparral Real Estate, Chaparral CO2, Chaparral Resources, LLC	4.3
Quimby,Cody W	Manager	25 Sep 2020	1120 Compliance	Reviewing taxable income calculations for Chaparral Energy LLC	5.4
Wood,Molly Ann	Senior	25 Sep 2020	1120 Compliance	Chaparral - BCE partnership adjustments, reserves and production, working with staff on disposals for depletion calculation and assisting with depletion inputs	4.2
Shashi Kiran Nagaraj	Staff/Assistant	25 Sep 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687165 / RELB NSRST2	8.0
Blasko,James P.	Staff/Assistant	25 Sep 2020	1120 Compliance	Update to depletion, update to production and reserve reports. Formatting data and inputting it into gosystems.	7.7
Quimby,Cody W	Manager	26 Sep 2020	1120 Compliance	Reviewing taxable income calculations for Chaparral Energy LLC	2.7
Blasko,James P.	Staff/Assistant	28 Sep 2020	1120 Compliance	Update to DATS reports, updates to fixed asset reports, update depreciation method, run reports, internal discussion.	6.7
Quimby,Cody W	Manager	28 Sep 2020	1120 Compliance	Reviewing allocation and apportionment templates for Chaparral Energy, LLC, CEI Pipeline, Chaparral Energy Real Estate, Chaparral Resources, Chaparral Energy CO2; Reviewing Chaparral Energy LLC taxable income	1.8
Whitman,Mark Leslie	Partner/Principal	28 Sep 2020	1120 Compliance	Work with team on state tax return matters, including approach to state A&A.	0.5
Wood,Molly Ann	Senior	28 Sep 2020	1120 Compliance	Chaparral 1120 compliance. Updating Bayou partnership adjustments and creating adjusting workpapers, reviewing detail depletion calculations and inputs, providing detail on gain/loss calculations for manager review/signoff	8.1
Quimby,Cody W	Manager	29 Sep 2020	1120 Compliance	Reviewing and responding to taxable income comments from team; reviewing updated Chaparral Energy. LLC taxable income	1.2

Name	Title	Date	Project Category	Description	Hours
Blasko,James P.	Staff/Assistant	29 Sep 2020	1120 Compliance	Work on uniform capitalization fixed asset reports and depletion. Add additions to FAS system, run reports, prepare DATS to run depletion. Updates and corrections to CELLC DATS and FAS reports.	8.1
Shashi Kiran Nagaraj	Staff/Assistant	29 Sep 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687161 / RELB NSRST2	7.0
Blasko,James P.	Staff/Assistant	30 Sep 2020	1120 Compliance	Updates to depletion reports, correct asset entries and disposals/depreciation methods in FAS (fixed asset systems). Update to production and reserve templates, update to BCE adjustments and re-enter DATS information.	8.9
Wood,Molly Ann	Senior	30 Sep 2020	1120 Compliance	Chaparral 1120 prep - follow-up with client E. Fauchier on open calculation items, acreage exchanges, review of 263A capitalization requirements, and detail review of second draft of depletion workpapers.	9.1
Nguyen,Kathryn M	Senior	30 Sep 2020	1120 Compliance	Upgrade DATS front end for DATS calculation to the latest version/server	1.0
Quimby,Cody W	Manager	30 Sep 2020	1120 Compliance	Call with Stephanie Carnes (Chaparral - VP Accounting) to discuss allocation and apportionment (A&A) for the 2019 compliance state returns, as well as discussing federal tax return status	1.5
Quimby,Cody W	Manager	30 Sep 2020	1120 Compliance	Reviewing consolidated taxable income updates; reviewing updated TI updates at Chaparral Energy, LLC; Reviewing A&A methodology	1.6
Quimby,Cody W	Senior Manager	01 Oct 2020	1120 Compliance	Reviewing updated CELLC taxable income; depletion UNICAP	6.0
Wood,Molly Ann	Manager	01 Oct 2020	1120 Compliance	Chaparral 1120 - creation of audit reporting package for review, creation of state templates for apportionment of state income	7.1

Name	Title	Date	Project Category	Description	Hours
Blasko,James P.	Staff/Assistant	01 Oct 2020	1120 Compliance	Updates to intangible drilling costs (IDC) in DATS to match the FAS reports. Update and re-run CELLC depletion, update and re-run Unicap depletion. Prepare and print pro-forma returns for CO2, Resources, CEI, CELLC.	11.4
Shashi Kiran Nagaraj	Senior	01 Oct 2020	1120 Compliance	Worked on in preparation of FTW in updating all the M1's as per the workbook for depreciation, amortization, reclass entry, custom adjustments and all other adjustments and also in preparing the federal returns for the same in updating all the inform /2:1025687163 / RELB NSRSN1	1.0
Blasko,James P.	Staff/Assistant	02 Oct 2020	1120 Compliance	Prepare consolidated federal return for Chaparral Energy, LLC.	1.0
Wood,Molly Ann	Manager	02 Oct 2020	1120 Compliance	Chaparral 1120 - running through additional depreciation updates, separating disregarded entities into parent's return, assisting staff with like kind exchange and tax return variances on Chaparral Energy LLC pro forma return.	12.2
Quimby,Cody W	Senior Manager	02 Oct 2020	1120 Compliance	Reviewing updated taxable incomes after depletion change to all entities	0.4
Blasko,James P.	Staff/Assistant	04 Oct 2020	1120 Compliance	Work on preparing federal return for CEI and Subs, create ARP reports.	2.5
Shashi Kiran Nagaraj	Senior	05 Oct 2020	1120 Compliance	Worked on State return preparation in updating all the information as per the work paper and in adjusting the AA information, state adjustments, depreciation adjustments, state modifications, adjustments, NOL adjustments and also in clearing the Efile /2:1025687151 / RELB NSRSN1	8.0
Blasko,James P.	Staff/Assistant	05 Oct 2020	1120 Compliance	Work on creating the consolidated return, updates to FTWs, reprinting.	8.3
Wood,Molly Ann	Manager	05 Oct 2020	1120 Compliance	Chaparral 1120 - request 382 shift information from 382 team, helping staff complete consolidated return, including resolving consolidated adjustments and calculating consolidated eliminations. Review of consolidated 1120	3.9



Name	Title	Date	Project Category	Description	Hours
Wood,Molly Ann	Manager	06 Oct 2020	1120 Compliance	Chaparral 1120 - continued review of Chaparral consolidated 1120 and tie out of statements, completing various state workpapers for allocation and apportionment including direct allocation for state workpapers and researching state conformity with interest expense and bonus depreciation provisions.	6.0
Quimby,Cody W	Senior Manager	06 Oct 2020	1120 Compliance	Putting together 2020 actual vs. budget fees incurred, and then expected 2021 fees for discussion purposes	1.6
Blasko,James P.	Staff/Assistant	06 Oct 2020	1120 Compliance	Update to state bonus depreciation, prepare return, clear review comments, updates to FTWs/taxspace, internal correspondence.	11.9
Blasko,James P.	Staff/Assistant	07 Oct 2020	1120 Compliance	Updates to federal return and clear review comments, reprint updated pro formas.	4.3
Quimby,Cody W	Senior Manager	07 Oct 2020	1120 Compliance	Reviewing consolidated book to tax reconciliation in preparation of meeting with Mark; Meeting with Mark to walk through taxable income; reviewing consolidated tax return	2.2
Quimby,Cody W	Senior Manager	07 Oct 2020	1120 Compliance	Taxable income calculation. Discussion with Mark	1.0
Whitman,Mark Leslie	Partner/Principal	07 Oct 2020	1120 Compliance	Taxable income calculation. Discussion with Cody.	1.0
Wood,Molly Ann	Manager	07 Oct 2020	1120 Compliance	Chaparral 1120 - sending completed consolidated return to manager for review along with supporting workpapers. Completing reports for comparison - consolidated book to tax to be provided to client in walk through.	2.9
Wood,Molly Ann	Manager	08 Oct 2020	1120 Compliance	Chaparral 1120 - Completion of combined apportionment workpapers for state preparation and entry of state apportionment into tax software. Review of Alabama and Arkansas returns.	4.1
Quimby,Cody W	Senior Manager	08 Oct 2020	1120 Compliance	Reviewing consolidated tax return	4.6
Blasko,James P.	Staff/Assistant	08 Oct 2020	1120 Compliance	Update and clear review comments for the federal consolidated return. Prepare consolidated state returns.	1.3
Blasko,James P.	Staff/Assistant	09 Oct 2020	1120 Compliance	Update to state returns and clearing review comments.	4.8
Wood,Molly Ann	Manager	09 Oct 2020	1120 Compliance	Chaparral 1120 - reviewing state tax returns for Kansas, Mississippi, and Montana. Performing second review of Alabama returns and Arkansas return. Updating allocation and apportionment workpapers as necessary.	3.9

Name	Title	Date	Project Category	Description	Hours
Blasko,James P.	Staff/Assistant	10 Oct 2020	1120 Compliance	Update to state returns for review comments, reprint, reupload.	0.5
Quimby,Cody W	Senior Manager	11 Oct 2020	1120 Compliance	Reviewing state returns	1.7
Blasko,James P.	Staff/Assistant	11 Oct 2020	1120 Compliance	Updates to returns for review comments.	1.3
Blasko,James P.	Staff/Assistant	12 Oct 2020	1120 Compliance	Updates to additional state return review comments.	1.8
Quimby,Cody W	Senior Manager	12 Oct 2020	1120 Compliance	Reviewing state returns; putting together deliverable for Stephanie	4.6
Wood,Molly Ann	Manager	12 Oct 2020	1120 Compliance	Chaparral 1120 - preparing for e-filing returns, corrections of state return comments and responding to senior manager comments	8.0
Whitman,Mark Leslie	Partner/Principal	13 Oct 2020	1120 Compliance	Meeting with S. Carnes (VP Controller Chaparral), M. Whitman (partner at EY), C Quimby (sr manager at EY), M. Wood (sr at EY) walking through various tax return items.	1.0
Quimby,Cody W	Senior Manager	13 Oct 2020	1120 Compliance	Meeting with S. Carnes (VP Controller Chaparral), M. Whitman (partner at EY), C Quimby (sr manager at EY), M. Wood (sr at EY) walking through various tax return items.	1.0
Quimby,Cody W	Senior Manager	13 Oct 2020	1120 Compliance	Finalizing tax returns due 10/15/20	0.5
Wood,Molly Ann	Manager	13 Oct 2020	1120 Compliance	Meeting with S. Carnes (VP Controller Chaparral), M. Whitman (partner at EY), C Quimby (sr manager at EY), M. Wood (sr at EY) walking through various tax return items.	1.0
Wood,Molly Ann	Manager	13 Oct 2020	1120 Compliance	Clearing electronic filing diagnostics	7.0
Wood,Molly Ann	Manager	14 Oct 2020	1120 Compliance	Chaparral 1120 - electronic filing of all returns and checking for acceptances.	2.0
<b>Total Fixed Fee Tax/1120- Compliance</b>					<b>421.7</b>

**Total Fees Requested for TAX/1120 Compliance Services During the Fee Period: \$18,500.00**

Name	Title	Date	Project Category	Description	Hours
Chase,Morgan	Staff/Assistant	21 Aug 2020	Severance	Q3 market cost rate analysis	8.0
Lu,Yisha	Senior	21 Aug 2020	Severance	Q3 market cost rate analysis	5.0
Lu,Yisha	Senior	24 Aug 2020	Severance	chaparral bankruptcy PACE update, finalize the SOW	2.0
Chase,Morgan	Staff/Assistant	24 Aug 2020	Severance	Q3 market cost rate analysis	0.5
Chase,Morgan	Staff/Assistant	25 Aug 2020	Severance	Q3 market cost rate analysis	2.0
Lu,Yisha	Senior	25 Aug 2020	Severance	clear Chaparral PACE and SOW comments finalize the SOW	1.0
Chase,Morgan	Staff/Assistant	26 Aug 2020	Severance	Q3 market cost rate analysis	0.5
Chase,Morgan	Staff/Assistant	27 Aug 2020	Severance	Q3 market cost rate analysis	0.5
Lu,Yisha	Senior	15 Sep 2020	Severance	prepare intake template (cost table, cost center, vendor, GL, AFE, Production volume) for severance tax tool	2.0
Lu,Yisha	Senior	16 Sep 2020	Severance	prepare intake template (cost table, cost center, vendor, GL, AFE, Production volume) for severance tax tool	3.0
Lu,Yisha	Senior	25 Sep 2020	Severance	help the altrix team to create the workflow for the output templates	2.0
Lu,Yisha	Manager	13 Oct 2020	Severance	Q3 market cost rate analysis	2.0
<b>Total TAX/Severance</b>					<b>28.5</b>

**Total Fees Requested for TAX/1120 Compliance Services During the Fee Period: \$16,531.00**