

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

COBALT INTERNATIONAL ENERGY, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 17-36709 (MI)
)
) (Jointly Administered)
)

**FINAL APPLICATION OF ERNST & YOUNG LLP FOR COMPENSATION
FOR THE PERIOD FROM DECEMBER 14, 2017 THROUGH APRIL 10, 2018**

THIS APPLICATION SEEKS ENTRY OF AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND A HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Cobalt International Energy, Inc. (1169); Cobalt International Energy GP, LLC (7374); Cobalt International Energy, LP (2411); Cobalt GOM LLC (7188); Cobalt GOM # 1 LLC (7262); and Cobalt GOM # 2 LLC (7316). The Debtors' service address is: 920 Memorial City Way, Suite 100, Houston, Texas 77024.



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**IN THE UNITED STATES BANKRUPTCY COURT
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In re:)	
)	Chapter 11
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COBALT INTERNATIONAL ENERGY, INC., <i>et al.</i> , ¹)	Case No. 17-36709 (MI)
)	
Debtors.)	(Jointly Administered)
)	

**COVER SHEETS FOR FINAL APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR THE PERIOD
FROM DECEMBER 14, 2017 THROUGH APRIL 10, 2018**

Name of Applicant:	Ernst & Young LLP	
Applicant's Role in Case:	Auditor to the Debtors	
Date Order of Employment Signed:	February 8, 2018 [Docket No. 367]	
	Beginning of Period	End of Period
Time Period Covered by this Application:	12/14/2017	4/10/2018
Summary of Hours, Fees, and Expenses:		
Total Fees Requested in this Application:	\$519,059.90	
Total Expenses Requested in this Application	\$0.00	
Total Fees and Expenses Requested in this Application (Inclusive of Holdback Amount):	\$519,059.90	
Total Professional Fees Requested in this Application:	\$519,059.90	
Total Professional Hours Covered by this Application:	1,723.3	
Average Hourly Rate for Professionals:	\$301.20	
Total Paraprofessional Hours Covered by this Application:	0	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Cobalt International Energy, Inc. (1169); Cobalt International Energy GP, LLC (7374); Cobalt International Energy, L.P. (2411); Cobalt GOM LLC (7188); Cobalt GOM # 1 LLC (7262); and Cobalt GOM # 2 LLC (7316). The Debtors' service address is: 920 Memorial City Way, Suite 100, Houston, Texas 77024.

COMPENSATION SUMMARY BY PROFESSIONAL**Core Audit Services (Flat Fee)**

Name	Title	Time
P. Priya	Staff	9.5
Afsar, Sanobar Gulnaz	Senior Associate	1.0
Agrawal, Yogesh	Senior	54.5
Blank, Peyton G.	Staff	78.5
Escobar, Sharmaine Delos Reyes	Client Serving Contractor	4.0
Farber, Brad Alan	Partner/Principal	34.0
Garcia, Jessica Grace	Client Serving Contractor	8.0
Gilmore, Virginia R.	Senior	204.2
Godwin, Christopher Ray	Senior	72.5
Gupta, Vaibhav	Staff	4.0
Hickson, Benny Scott	Partner/Principal	5.7
Hoffman, John P.	Partner/Principal	12.0
Jamalov, Shukur O.	Staff	10.0
Kathpalia, Yashasvi	Associate	9.0
Kolodziej, Tomasz	Senior Associate	3.0
Kumar, Prabhat	Senior	21.3
Luo, Li	Senior Manager	73.0
Meyers, Abigail E.	Senior Manager	2.5
Negi, Shweta	Staff	25.5
Orujov, Heydar	Manager	11.0
Patrick, Cody J.	Senior	65.6
Richardson, Christen J.	Staff	4.0
Silveus, Liam Cha	Staff	243.2
Swami, Chinmay	Staff	4.5
Talbot, Nadine	Senior Manager	47.5
Wamwiri, Samuel M.	Staff	219.2
Total Hours		1,227.2

Total Core Audit Fees Requested: \$154,500.00

Non-Core Audit Services (Hourly Rates)

Name	Title	Time	Hourly Rate	Fees
Agrawal, Yogesh	Senior	92.0	\$613	\$56,396.80
Anderson, Cara	Staff	2.0	\$277	\$554.40
Dixon, John M.	Partner/Principal	2.0	\$1,133	\$2,266.00
Farber, Brad Alan	Partner/Principal	40.0	\$960	\$38,392.16
Gilmore, Virginia R.	Senior	96.0	\$565	\$54,223.36
Hickson, Benny Scott	Partner/Principal	6.3	\$928	\$5,848.42
Hoffman, John P.	Partner/Principal	26.9	\$1,115	\$29,988.42
Hull, Nancy	Manager	3.8	\$881	\$3,347.80
Jacobs, Steven Craig	Partner/Principal	0.5	\$1,133	\$566.50
Johnston, David Cairns	Partner/Principal	2.0	\$1,133	\$2,266.00
Raglan, Hubert C.	Senior Manager	5.0	\$1,012	\$5,060.00
Leal, Fabio A.	Senior Manager	18.3	\$1,012	\$18,519.60
Luo, Li	Senior Manager	34.5	\$942	\$32,483.76
Orsi, Antonio Principe	Manager	37.0	\$687	\$25,412.00
Patrick, Cody J.	Senior	41.9	\$504	\$21,117.60
Rizvi, Syed Nasir Abbas	Senior	14.8	\$649	\$9,598.69
Silveus, Liam Cha	Staff	2.4	\$318	\$762.62
Szurgot, Anna T.	Partner/Principal	9.9	\$1,133	\$11,216.70
Talbot, Nadine	Senior Manager	60.0	\$770	\$46,224.96
Wamwiri, Samuel M.	Staff	0.8	\$393	\$314.11
Total		496.1		\$364,559.90

COMPENSATION BY PROJECT CATEGORY

Project Category	Hours	Fees
Core Audit Services (Flat Fee)	1,227.2	\$154,500.00
Non-Core Audit Services (Hourly Rates)	496.1	\$364,559.90
TOTAL	1,723.3	\$519,059.90

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COBALT INTERNATIONAL ENERGY, INC., <i>et al.</i> , ²)	Case No. 17-36709 (MI)
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**FINAL APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR THE PERIOD
FROM DECEMBER 14, 2017 THROUGH APRIL 10, 2018**

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”), and the Court’s interim compensation procedures order entered on January 11, 2018 (the “Administrative Order”), 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 \$519,059.90 with respect to services it provided the Debtors from December 14, 2017 through April 10, 2018 (the “Fee Period”).

Background

1. On December 14, 2017 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”). The Debtors operate their respective businesses and

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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 February 8, 2018, *nunc pro tunc* to the Petition Date.

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.

Compensation Paid and Its Source

4. 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

5. The total time spent by EY LLP with respect to such services for the Debtors during the Fee Period was approximately 1,723.3 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$301.20.

6. The supporting detail for this Application is attached hereto as Exhibits A and B. Exhibit A contains the daily time information for each EY LLP professional during the Fee Period with respect to core audit services (which are billed on a flat fee basis). Exhibit B contains the daily time information for each EY LLP professional during the Fee Period with respect to non-core audit services (which are billed on an hourly rate basis).

Applicable Law

7. 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.

8. 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)).

9. 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.

10. 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, and EY LLP was required to expend substantial time and effort in providing those services. 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 \$519,059.90 as compensation with respect to services it provided for 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: May 4, 2018

/s/ Brad A. Farber

Brad A. Farber
Ernst & Young LLP

Exhibit A

Time Detail for Core Audit Services

EXHIBIT A - TIME DETAIL FOR CORE AUDIT SERVICES

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Blank,Peyton G	Staff/Assistant	14 Dec 2017	443-Staff/Assistant-Grade 3	Audit Services	General	Report Testing	8.5
Silveus,Liam Cha	Staff/Assistant	15 Dec 2017	443-Staff/Assistant-Grade 3	Audit Services	06/30 Interim	6/30 Interim Testing	0.2
Silveus,Liam Cha	Staff/Assistant	14 Dec 2017	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	Test of Controls	0.2
Silveus,Liam Cha	Staff/Assistant	15 Dec 2017	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	Test of Controls	4.2
Talbot,Nadine	Senior Manager	14 Dec 2017	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	AC and client meeting. Tax call	1.5
Talbot,Nadine	Senior Manager	15 Dec 2017	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	AC and client meeting. Tax call	0.5
Godwin,Christopher Ray	Senior	15 Dec 2017	421-Senior-Grade 1	Audit Services	ITRA	Cobalt - Peyton Review Lead	1.0
Godwin,Christopher Ray	Senior	15 Dec 2017	421-Senior-Grade 1	Audit Services	ITRA	Chris Self Review Lead	0.5
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	prep for ye	7.0
Gilmore,Virginia R	Senior	15 Dec 2017	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	prep for ye	5.0
Luo,Li	Senior Manager	18 Dec 2017	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	year end prep	4.0
Luo,Li	Senior Manager	19 Dec 2017	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	year end prep	4.0
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	prep for ye	-7.0
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	prep for ye	4.0
Gilmore,Virginia R	Senior	15 Dec 2017	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	prep for ye	-5.0
Hoffman,John P	Partner/Principal	22 Dec 2017	111-Partner/Principal-Grade 1	Audit Services	General	weekly audit tax provision call - impact of Sonogal settlement	1.0
Gilmore,Virginia R	Senior	18 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	toc review	2.0
Gilmore,Virginia R	Senior	18 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	toc review	2.0
Gilmore,Virginia R	Senior	19 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	toc review	1.0
Gilmore,Virginia R	Senior	19 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	toc review	5.0
Gilmore,Virginia R	Senior	20 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	PBC list prep	3.0
Gilmore,Virginia R	Senior	21 Dec 2017	422-Senior-Grade 2	Audit Services	Test of Controls	PBC list prep	2.0
Wamwir,Samuel M	Staff/Assistant	14 Dec 2017	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Prepare various Test of Control work papers cover accounts, Documenting workpaper, client follow ups and addressing comments.	8.0
Wamwir,Samuel M	Staff/Assistant	15 Dec 2017	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Prepare various Test of Control work papers cover accounts, Documenting workpaper, client follow ups and addressing comments.	8.0
Gilmore,Virginia R	Senior	19 Dec 2017	422-Senior-Grade 2	Audit Services	PGAP	PGAP	4.0
Gilmore,Virginia R	Senior	20 Dec 2017	422-Senior-Grade 2	Audit Services	PGAP	PGAP	5.0
Gilmore,Virginia R	Senior	22 Dec 2017	422-Senior-Grade 2	Audit Services	PGAP	PGAP	8.0
Luo,Li	Senior Manager	25 Dec 2017	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	review CODI	3.0
Luo,Li	Senior Manager	26 Dec 2017	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	review CODI	3.0
Luo,Li	Senior Manager	27 Dec 2017	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	review CODI	3.0
Patrick,Cody J	Senior	26 Dec 2017	421-Senior-Grade 1	Audit Services	O - Income Taxes	Auditing the cancellation of debt income workbook and communication with the client	2.3
Patrick,Cody J	Senior	27 Dec 2017	421-Senior-Grade 1	Audit Services	O - Income Taxes	Auditing the cancellation of debt income workbook and communication with the client	2.1
Hickson,Benny Scott	Partner/Principal	05 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	Independence memo	0.1
Farber,Brad Alan	Partner/Principal	02 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	internal meeting over no action letter and updating engagement letter	2.0
Farber,Brad Alan	Partner/Principal	03 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	internal meeting over no action letter and updating engagement letter	2.0
Patrick,Cody J	Senior	03 Jan 2018	421-Senior-Grade 1	Audit Services	General	Review of deferred balance schedule	4.2
Talbot,Nadine	Senior Manager	05 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	PIE	3.0
Silveus,Liam Cha	Staff/Assistant	05 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Planning	Preparing PBC list and confirmations	1.0
Silveus,Liam Cha	Staff/Assistant	04 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	Worked on payroll TOC	0.8
Silveus,Liam Cha	Staff/Assistant	05 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	Worked on payroll TOC	0.4
Silveus,Liam Cha	Staff/Assistant	04 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	Finished interim PPE Testing	6.5
Luo,Li	Senior Manager	03 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	CODI, basis schedule review	1.0
Luo,Li	Senior Manager	04 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	CODI, basis schedule review	4.0
Luo,Li	Senior Manager	05 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	CODI, basis schedule review	4.0
Silveus,Liam Cha	Staff/Assistant	03 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	Prepping workpapers, PBC list, confirmations for YE audit	7.0
Meyers,Abigail E	Senior Manager	04 Jan 2018	214-Senior Manager-Grade 4	Audit Services	ITRA	IT Testing PIE	0.5
Orujov,Heydar	Manager	05 Jan 2018	323-Manager-Grade 3	Audit Services	ITRA	Cobalt	2.0
Godwin,Christopher Ray	Senior	05 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: PIE Deck, Meeting	1.0
Hoffman,John P	Partner/Principal	08 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	PIE - follow up discussions	1.0
Hickson,Benny Scott	Partner/Principal	08 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	Weekly status update	1.2
Silveus,Liam Cha	Staff/Assistant	08 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Planning	PIE, prep for PIE, and notes	3.7
Silveus,Liam Cha	Staff/Assistant	10 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Planning	adding workpapers to brad and nadine's tasks	0.2
Silveus,Liam Cha	Staff/Assistant	03 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	09/30 Interim	prepping cash workpapers	4.0
Silveus,Liam Cha	Staff/Assistant	04 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	09/30 Interim	reviewing pbc and status tracker for tasks; reviewing pbc list and received items; sending confirmations	6.5
Gilmore,Virginia R	Senior	09 Jan 2018	422-Senior-Grade 2	Audit Services	Test of Controls	Reviewing TOC testing documentation: land/ inventory/ afe	0.3
Gilmore,Virginia R	Senior	10 Jan 2018	422-Senior-Grade 2	Audit Services	Test of Controls	Reviewing TOC testing documentation: land/ inventory/ afe	2.7
Silveus,Liam Cha	Staff/Assistant	08 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	Tests of controls- update testing	3.6
Silveus,Liam Cha	Staff/Assistant	09 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	test of controls - ap, cash, equity	4.4
Silveus,Liam Cha	Staff/Assistant	10 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	sending confirmations	6.4
Silveus,Liam Cha	Staff/Assistant	11 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	test of controls - inventory, payroll	4.8
Silveus,Liam Cha	Staff/Assistant	12 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	review IA work; toc- inventory	2.7
Talbot,Nadine	Senior Manager	08 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Budget Management	Cobalt BvA, staffing scenario analysis, discussion with Michael Riela on charging time	2.0
Talbot,Nadine	Senior Manager	08 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	PIE and catch up meeting with client	3.0
Gilmore,Virginia R	Senior	08 Jan 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	PIE prep and meeting	8.0
Gilmore,Virginia R	Senior	09 Jan 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	PIE prep and meeting	0.7
Silveus,Liam Cha	Staff/Assistant	09 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	sending confirmations and updating confirmations workpaper	0.5
Gilmore,Virginia R	Senior	11 Jan 2018	422-Senior-Grade 2	Audit Services	E - JIB & Other Receivables	overseeing jib receivable confirmation selection	0.1
Silveus,Liam Cha	Staff/Assistant	04 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	reclass of hours from PPE	-6.5
Gilmore,Virginia R	Senior	11 Jan 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	Managing client PBC list- updating list and answering client questions	2.8
Gilmore,Virginia R	Senior	12 Jan 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	Managing client PBC list- updating list and answering client questions	1.0
Silveus,Liam Cha	Staff/Assistant	03 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	Prepping workpapers, PBC list, confirmations for YE audit	-7.0
Silveus,Liam Cha	Staff/Assistant	03 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	PBC list, confirmations for YE audit	3.0
Silveus,Liam Cha	Staff/Assistant	08 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	8k, time tracker, pbc	0.9
Silveus,Liam Cha	Staff/Assistant	09 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	sending confirmations and updating confirmations workpaper	1.6
Silveus,Liam Cha	Staff/Assistant	10 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	sending confirmations and updating confirmations workpaper	0.5
Silveus,Liam Cha	Staff/Assistant	11 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	8k, time tracker, pbc	1.2

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Silveus,Liam Cha	Staff/Assistant	12 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	8k, time tracker, pbc	0.3
Silveus,Liam Cha	Staff/Assistant	12 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	sending confirmations and updating confirmations workpaper	1.1
Meyers,Abigail E	Senior Manager	08 Jan 2018	214-Senior Manager-Grade 4	Audit Services	ITRA	Cobalt	2.0
Orujov,Heydar	Manager	08 Jan 2018	323-Manager-Grade 3	Audit Services	ITRA	Cobalt	2.0
Talbot,Nadine	Senior Manager	09 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Budget Management	Cobalt BvA, staffing scenario analysis, discussion with Michael Riela on charging time	0.5
Afsar,Sanober Gulnaz	Senior Associate	18 Jan 2018	65-Senior Associate	Audit Services	General	\$IND0012263\$	0.5
Kumar,Prabhat	Senior	15 Jan 2018	422-Senior-Grade 2	Audit Services	C - Cash & Cash Equivalents	Cash lead setup and no. updates	1.0
Gupta,Vaibhav	Staff/Assistant	15 Jan 2018	441-Staff/Assistant-Grade 1	Audit Services	C - Cash & Cash Equivalents	Cash Lead	2.0
Kumar,Prabhat	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	OAR flux analysis and explanations	2.0
Luo,Li	Senior Manager	18 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	tax RTP	1.0
Luo,Li	Senior Manager	19 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	tax RTP	1.0
Patrick,Cody J	Senior	08 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Review the companies return to provision workers to validate the reasonableness of the adjustments	0.9
Patrick,Cody J	Senior	08 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Meeting with John Hoffman, tax partner, Li Luo, tax senior manager and audit team to discuss the overall tax testing strategy, timing and audit protocol	0.5
Patrick,Cody J	Senior	09 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Review the companies return to provision workers to validate the reasonableness of the adjustments	1.3
Patrick,Cody J	Senior	09 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Researching 3rd party prepared tax returns and workpapers to support the balances shown on the client's return to provision schedule	1.7
Patrick,Cody J	Senior	10 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Review the companies return to provision workers to validate the reasonableness of the adjustments	0.9
Patrick,Cody J	Senior	10 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Drafting email to client to pose questions regarding the return to provision adjustment.	0.3
Patrick,Cody J	Senior	10 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Meeting with Li Luo, tax senior manager, to discuss the clients return to provision workpaper	2.1
Talbot,Nadine	Senior Manager	15 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Budget Management	Reassessment and discussion on audit plan and timing given client delays and PBCs	1.0
Gilmore,Virginia R	Senior	15 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan	2.0
Gilmore,Virginia R	Senior	16 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan	1.0
Wamwiri,Samuel M	Staff/Assistant	08 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Internal/Client Meetings	PIE to discuss Year end Audit	3.0
Gilmore,Virginia R	Senior	16 Jan 2018	422-Senior-Grade 2	Audit Services	Independence	working on independence procedures and putting together independence support to send to GDS team to update tree and all other independence procedures	0.5
Gilmore,Virginia R	Senior	17 Jan 2018	422-Senior-Grade 2	Audit Services	Independence	working on independence procedures and putting together independence support to send to GDS team to update tree and all other independence procedures	2.3
Gilmore,Virginia R	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	Independence	working on independence procedures and putting together independence support to send to GDS team to update tree and all other independence procedures	0.3
Gilmore,Virginia R	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	going through general audit documentation including SRM and fraud considerations. Reviewed ASM to ensure we are properly updating documentation and not repeating information	2.2
Gilmore,Virginia R	Senior	19 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	going through general audit documentation including SRM and fraud considerations. Reviewed ASM to ensure we are properly updating documentation and not repeating information	1.0
Wamwiri,Samuel M	Staff/Assistant	08 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Preparing Confirmations, Following up on open Cash items	1.0
Wamwiri,Samuel M	Staff/Assistant	10 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Preparing Confirmations, Following up on open Cash items	1.0
Wamwiri,Samuel M	Staff/Assistant	16 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Preparing Confirmations, Following up on open Cash items	0.5
Wamwiri,Samuel M	Staff/Assistant	17 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Preparing Confirmations, Following up on open Cash items	0.2
Wamwiri,Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Preparing Confirmations, Following up on open Cash items	0.8
Silveus,Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive work - cash	1.0
Silveus,Liam Cha	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	Substantive testing cash	2.0
Wamwiri,Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Preparing A/R workpaper, Following up on Confirmations, Client Follow ups	0.9
Silveus,Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	confirmations for inventory	0.4
Silveus,Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive work - investments	0.9
Silveus,Liam Cha	Staff/Assistant	16 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive work - investments	0.2
Silveus,Liam Cha	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive work - investments	0.2
Wamwiri,Samuel M	Staff/Assistant	16 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	K - Oil & Gas Properties	Preparing Year end PP&E workpaper, Following up on Confirmations, Client Follow ups	2.0
Wamwiri,Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	K - Oil & Gas Properties	Preparing Year end PP&E workpaper, Following up on Confirmations, Client Follow ups	0.6
Silveus,Liam Cha	Staff/Assistant	16 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	Working on ppe workpapers	5.0
Silveus,Liam Cha	Staff/Assistant	17 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	Working on ppe workpapers	2.4
Silveus,Liam Cha	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	Working on ppe workpapers	4.1
Luo,Li	Senior Manager	09 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	return to provision and consultation memo	4.0
Luo,Li	Senior Manager	10 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	return to provision and consultation memo	2.0
Luo,Li	Senior Manager	12 Jan 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	return to provision and consultation memo	2.0
Wamwiri,Samuel M	Staff/Assistant	12 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	3.0
Wamwiri,Samuel M	Staff/Assistant	15 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	7.3
Wamwiri,Samuel M	Staff/Assistant	17 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	0.1
Wamwiri,Samuel M	Staff/Assistant	17 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	1.8
Wamwiri,Samuel M	Staff/Assistant	17 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Cash TOC Workpapers	3.1
Wamwiri,Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	0.8
Wamwiri,Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	0.3
Wamwiri,Samuel M	Staff/Assistant	19 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	4.8
Silveus,Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, etc, inventory	2.7
Silveus,Liam Cha	Staff/Assistant	17 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	TOC - equity, rev	0.2
Silveus,Liam Cha	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	TOC - dda, etc, questions	0.9
Silveus,Liam Cha	Staff/Assistant	19 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - dda, etc, investment	4.9
Farber,Brad Alan	Partner/Principal	18 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	evaluating amount due on debt with default provision and total assets	2.0
Farber,Brad Alan	Partner/Principal	19 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	budget update with team	2.0
Agrawal,Yogesh	Senior	08 Jan 2018	423-Senior-Grade 3	Audit Services	General	3.5 hours Post Interim Event (PIE) meeting with the audit team. Updating budget to discuss budget vs actuals with the audit team 1.5 hour spent to develop time tracker and email to be sent to all members to ensure time is tracked per bankruptcy court requirements.	5.0
Agrawal,Yogesh	Senior	09 Jan 2018	423-Senior-Grade 3	Audit Services	General	Discussion of budgets with several scenarios to ensure staff is appropriate	1.0
Agrawal,Yogesh	Senior	15 Jan 2018	423-Senior-Grade 3	Audit Services	General	1 hour spent on Budget update and audit planning with internal EY team 1 hour spent on audit planning and resources alignment for the audit	2.0
Wamwiri,Samuel M	Staff/Assistant	12 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Preparing Cash TOC Workpapers	1.2
Patrick,Cody J	Senior	12 Jan 2018	421-Senior-Grade 1	Audit Services	General	Meeting with Chris Hopkins, Michael Stefenfield, Yogesh Argawal and Li Luo to discuss return to provision adjustments	2.5

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Blank, Peyton G	Staff/Assistant	16 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	Year-end testing	8.0
Blank, Peyton G	Staff/Assistant	17 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	Year-end testing	9.0
Blank, Peyton G	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	Year-end testing	9.0
Blank, Peyton G	Staff/Assistant	19 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	Year-end testing	4.0
Wamwiri, Samuel M	Staff/Assistant	08 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	06/30 Interim	Preparing interim workpapers related to Journal entry testing	2.5
Wamwiri, Samuel M	Staff/Assistant	09 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	06/30 Interim	Preparing interim workpapers related to Journal entry testing	2.2
Wamwiri, Samuel M	Staff/Assistant	10 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	06/30 Interim	Preparing interim workpapers related to Journal entry testing	1.1
Gilmore, Virginia R	Senior	17 Jan 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs for afe and reviewing ELC testing	2.0
Wamwiri, Samuel M	Staff/Assistant	09 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Cash TOC Workpapers	1.0
Wamwiri, Samuel M	Staff/Assistant	09 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	2.5
Wamwiri, Samuel M	Staff/Assistant	10 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	1.1
Wamwiri, Samuel M	Staff/Assistant	10 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	3.0
Wamwiri, Samuel M	Staff/Assistant	11 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Cash	0.3
Wamwiri, Samuel M	Staff/Assistant	11 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing AFE TOC work papers	2.1
Wamwiri, Samuel M	Staff/Assistant	11 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	0.8
Farber, Brad Alan	Partner/Principal	16 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan	2.0
Silveus, Liam Cha	Staff/Assistant	16 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	updating pbc, sending requests, updating status tracker, updating miscellaneous workpapers (a01.10, a01.12, a01.4c, a07, a08.03, etc.), rolling forward workpapers	0.1
Silveus, Liam Cha	Staff/Assistant	16 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	substantive - revenue	1.0
Silveus, Liam Cha	Staff/Assistant	17 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	updating pbc, sending requests, updating status tracker, updating miscellaneous workpapers (a01.10, a01.12, a01.4c, a07, a08.03, etc.), rolling forward workpapers	3.7
Silveus, Liam Cha	Staff/Assistant	17 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	a04	1.1
Silveus, Liam Cha	Staff/Assistant	18 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	updating pbc, sending requests, updating status tracker, updating miscellaneous workpapers (a01.10, a01.12, a01.4c, a07, a08.03, etc.), rolling forward workpapers	0.5
Silveus, Liam Cha	Staff/Assistant	19 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	updating pbc, sending requests, updating status tracker, updating miscellaneous workpapers (a01.10, a01.12, a01.4c, a07, a08.03, etc.), rolling forward workpapers	0.9
Godwin, Christopher Ray	Senior	15 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for Access to the Quorum Vendor Master File	1.0
Godwin, Christopher Ray	Senior	15 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for Vendor set up in Quorum	1.0
Silveus, Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	updating pbc, sending requests, updating status tracker, updating miscellaneous workpapers (a01.10, a01.12, a01.4c, a07, a08.03, etc.), rolling forward workpapers	2.6
Silveus, Liam Cha	Staff/Assistant	15 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	substantive - revenue	0.3
Patrick, Cody J	Senior	10 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Researching 3rd party prepared tax returns and workpapers to support the balances shown on the client's return to provision schedule	0.8
Wamwiri, Samuel M	Staff/Assistant	15 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	T - Equity	Preparing Substantive Equity Workpaper	1.0
Godwin, Christopher Ray	Senior	15 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control that Quorum is configured to post subsystem balances	1.0
Godwin, Christopher Ray	Senior	16 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control that Quorum auto updates the AP data file	1.0
Godwin, Christopher Ray	Senior	16 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control that system accurately debit and credit appropriate GL	1.0
Godwin, Christopher Ray	Senior	16 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for LAND/DOI	1.0
Godwin, Christopher Ray	Senior	17 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control calculate the cost share for CIE	1.0
Godwin, Christopher Ray	Senior	17 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for Access accounts payable workflow review	1.0
Godwin, Christopher Ray	Senior	17 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for Approval of invoices	1.0
Godwin, Christopher Ray	Senior	18 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control Accounts Payable	1.0
Godwin, Christopher Ray	Senior	18 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control that Quorum prevents duplicate invoice	1.0
Godwin, Christopher Ray	Senior	18 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for Access to JIB Deck	1.0
Godwin, Christopher Ray	Senior	19 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control for rejection of invoices	1.0
Godwin, Christopher Ray	Senior	19 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 10 = 1 hour; Detail reviewed application control that Quorum auto calculates Cost	1.0
Wamwiri, Samuel M	Staff/Assistant	16 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Closing Documents (SRM, OAR,)	Preparing OARs and other Substantive workpapers related to the close of the audit	3.1
Wamwiri, Samuel M	Staff/Assistant	17 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Closing Documents (SRM, OAR,)	Preparing OARs and other Substantive workpapers related to the close of the audit	1.7
Wamwiri, Samuel M	Staff/Assistant	18 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Closing Documents (SRM, OAR,)	Preparing OARs and other Substantive workpapers related to the close of the audit	2.5
Wamwiri, Samuel M	Staff/Assistant	19 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Closing Documents (SRM, OAR,)	Preparing OARs and other Substantive workpapers related to the close of the audit	0.7
Gilmore, Virginia R	Senior	15 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	2.0
Gilmore, Virginia R	Senior	16 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	5.5
Gilmore, Virginia R	Senior	17 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	1.0
Gilmore, Virginia R	Senior	19 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	6.0
Wamwiri, Samuel M	Staff/Assistant	08 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Debt	Sending Debt Confirmations	0.5
Wamwiri, Samuel M	Staff/Assistant	11 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Debt	Sending Debt Confirmations	0.5
Kumar, Prabhath	Senior	24 Jan 2018	422-Senior-Grade 2	Audit Services	C - Cash & Cash Equivalents	Cash confirmations and cash lead setup	2.0
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - equity, fscp, payroll, revenue, prepare update testing	4.8
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - rev	0.9
Gilmore, Virginia R	Senior	22 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan based on news from SEC that no action letter is not approved; updating PBC tracker	1.0
Gilmore, Virginia R	Senior	25 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	going concern consultation memo	8.0
Gilmore, Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	PGAP review	1.0
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Journal Entry Testing	Preparing YE Journal entry testing workpaper	0.5
Wamwiri, Samuel M	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Following up on open Cash Confirmations	0.1
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive - cash	1.8
Silveus, Liam Cha	Staff/Assistant	23 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive - cash	5.4
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive - cash	2.6
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive - cash	2.3
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive - cash	0.3
Wamwiri, Samuel M	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Following up on open items related to A/R workpaper	3.2
Gilmore, Virginia R	Senior	25 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating status tracker based on received and to be received PBCs	2.0
Talbot, Nadine	Senior Manager	22 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	Discussing audit plan, procedures to be performed for each account and timing of PBCs and review given revised audit deadline	5.5
Gilmore, Virginia R	Senior	22 Jan 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	internal meeting over budget and strategy; client pbc discussion	4.0

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Gilmore, Virginia R	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	going through general audit documentation including SRM and fraud considerations. Reviewed ASM to ensure we are properly updating documentation and not repeating information	-2.2
Gilmore, Virginia R	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	PGAP	going through general audit documentation including SRM and fraud considerations. Reviewed ASM to ensure we are properly updating documentation and not repeating information	2.3
Gilmore, Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Audit Services	F - Inventory	Inventory YE testing procedures planning with staff and review	2.0
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	F - Inventory	Testing Inventory Substantively	3.2
Wamwiri, Samuel M	Staff/Assistant	24 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	F - Inventory	Testing Inventory Substantively	1.1
Wamwiri, Samuel M	Staff/Assistant	25 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	F - Inventory	Testing Inventory Substantively	7.4
Wamwiri, Samuel M	Staff/Assistant	26 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	F - Inventory	Testing Inventory Substantively	1.4
Silveus, Liam Cha	Staff/Assistant	23 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	substantive - inventory	0.1
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	substantive - inventory	0.1
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	substantive - inventory	1.4
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	G - Prepaid & Other Assets	Preparing Substantive workpaper	0.2
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive - investment	1.1
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive - investment	1.5
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Following up on open items related to A/R workpaper	0.9
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	E - JIB & Other Receivables	substantive - ar	0.5
Gilmore, Virginia R	Senior	24 Jan 2018	422-Senior-Grade 2	Audit Services	F - Inventory	Inventory YE testing procedures planning with staff and review	0.5
Gilmore, Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Audit Services	F - Inventory	TOC testing and discussion with internal audit and reviewing status	0.5
Wamwiri, Samuel M	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	1.8
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Preparing Inventory TOC Workpapers	1.2
Wamwiri, Samuel M	Staff/Assistant	25 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	A/P Test of Controls	3.3
Wamwiri, Samuel M	Staff/Assistant	25 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Cash TOC	0.1
Wamwiri, Samuel M	Staff/Assistant	26 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	A/P Test of Controls	3.8
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - dda, etc, payroll	0.9
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, dda, fscp, investment, review support needed	3.0
Gilmore, Virginia R	Senior	24 Jan 2018	422-Senior-Grade 2	Audit Services	K - Oil & Gas Properties	suspended wells client meeting	1.0
Silveus, Liam Cha	Staff/Assistant	23 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive - PP&E	0.4
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive - PP&E	0.2
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive - PP&E	3.7
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive - PP&E	0.1
Patrick, Cody J	Senior	24 Jan 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Tax Planning Meeting With, John Hoffman Partner, Li Luo Senior Manager, Brad Faber Partner, Nadine Talbot Sr Manager, Yogesh Argawal Senior, Chris Hopkins and Michael Stefenfold, client to discuss upcoming audit deliverables and expectations	3.7
Wamwiri, Samuel M	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	T - Equity	Following up on open items related to Equity	0.5
Gilmore, Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	revenue substantive review	4.0
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	pbc, sending requests, status tracker, miscellaneous workpapers	3.3
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue testing	0.5
Silveus, Liam Cha	Staff/Assistant	22 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	debt confirmation	0.7
Silveus, Liam Cha	Staff/Assistant	23 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	pbc, sending requests, status tracker, miscellaneous workpapers	0.6
Silveus, Liam Cha	Staff/Assistant	23 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue testing	2.6
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	pbc, sending requests, status tracker, miscellaneous workpapers	0.3
Silveus, Liam Cha	Staff/Assistant	24 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue testing	2.5
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	pbc, sending requests, status tracker, miscellaneous workpapers	1.1
Silveus, Liam Cha	Staff/Assistant	25 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue testing	0.2
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	pbc, sending requests, status tracker, miscellaneous workpapers	1.4
Silveus, Liam Cha	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue testing	3.0
Orujov, Heydar	Manager	25 Jan 2018	323-Manager-Grade 3	Audit Services	ITRA	Cobalt	6.0
Godwin, Christopher Ray	Senior	22 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 40 = 4 hours; Cobalt ADP, Longview, Quorum SOC Reports	2.0
Godwin, Christopher Ray	Senior	24 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 20 = 2 hour; Cobalt client email communication	2.0
Godwin, Christopher Ray	Senior	24 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 40 = 4 hours; Cobalt ADP, Longview, Quorum SOC Reports	2.0
Godwin, Christopher Ray	Senior	25 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 30 = 3 hours; Cobalt ITGC Testing ADP	3.0
Godwin, Christopher Ray	Senior	25 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 30 = 3 hours; Cobalt JE CAAT Testing	3.0
Godwin, Christopher Ray	Senior	25 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	0.1 * 40 = 4 hours; Cobalt ITGC Testing Transcensive	4.0
Jamalov, Shukur O	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	ITRA	ITRA TOC testing assistance	8.0
Jamalov, Shukur O	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	ITRA	ITRA TOC testing assistance	2.0
Gilmore, Virginia R	Senior	17 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	-1.0
Gilmore, Virginia R	Senior	18 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reconciling required audit forms with status tracker and forms completed to make sure we are performing all required procedures	1.0
Gilmore, Virginia R	Senior	23 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	re-checking milestone and checking off completed tasks	0.5
Gilmore, Virginia R	Senior	24 Jan 2018	422-Senior-Grade 2	Audit Services	Reporting/Wrap Up/Archive	reading guidance on auditors report and new audit tenure requirement. Reviewing the opinion specifically for the going concern consultation memo	10.0
Gilmore, Virginia R	Senior	23 Jan 2018	422-Senior-Grade 2	Audit Services	Debt	debt rollover testing	0.5
Agrawal, Yogesh	Senior	22 Jan 2018	423-Senior-Grade 3	Audit Services	General	1 hour spent on Budget update and audit planning with internal EY team 1 hour spent on discussing internal controls listing with the Company's Internal audit team to ensure list is accurate and complete 4 hours spent to prepare materials for the tax planning event including researching prior year workpapers 2 hours spent to develop and discuss testing strategy for PP&E, G&A testing and other substantive areas 2 hour spent to work on DTA realizibility memo.	10.0
Agrawal, Yogesh	Senior	24 Jan 2018	423-Senior-Grade 3	Audit Services	General	2 hours spent on prepping and attending the client's Suspended wells meeting held with various members of the Company. 5 hours spent on the Tax planning team meeting with the audit and tax team required as part of firm's quality procedures on income taxes 2 hours spent on documenting and updating the memo on tax consultation required by the firm for Cobalt. 1 hour spent on planning the timeline on when taxes and suspended wells needs to be prepared and requests that need to be sent out.	10.0
Wamwiri, Samuel M	Staff/Assistant	22 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Following up on open items related to Equity	0.3
Wamwiri, Samuel M	Staff/Assistant	23 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Following up on open items related to Equity	0.9
Wamwiri, Samuel M	Staff/Assistant	25 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Testing of Substantive workpapers	1.0
Richardson, Christen J	Staff/Assistant	26 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	compiling 2017 estimate processing feedback	3.0

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Talbot,Nadine	Senior Manager	22 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Debt and embedded derivative - review of guidance and discussion internally to conclude. Discussion with management regarding accounting guidance	2.0
Talbot,Nadine	Senior Manager	24 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Tax meeting and year end work allocation review	9.0
Gilmore,Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Audit Services	Walkthrough	Going Concern Walkthrough	1.0
Hoffman,John P	Partner/Principal	22 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	gathering status of tax provision request lists	0.6
Hoffman,John P	Partner/Principal	24 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	tax provision planning meeting, including discussions with Chris Hopkins and Michael Stenfenagel, regarding tax provision schedules and timing./ follow up with staff	2.3
Hickson,Benny Scott	Partner/Principal	22 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	Detail emailed to team	3.2
Farber,Brad Alan	Partner/Principal	23 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	internal meeting over budget and strategy; client pbc discussion	2.0
Farber,Brad Alan	Partner/Principal	24 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	debt testing discussion	2.0
Farber,Brad Alan	Partner/Principal	25 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	Discussion with team about no action letter	2.0
Farber,Brad Alan	Partner/Principal	26 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	assessing impact of no action letter not being approved	2.0
Luo,Li	Senior Manager	24 Jan 2018	212-Senior Manager-Grade 2	Audit Services	General	PIE	1.5
Kathpalia,Yashavi	Associate	23 Jan 2018	66-Associate	Audit Services	General	U602A_Cobalt International Energy LP_IND0012260	2.0
Kathpalia,Yashavi	Associate	24 Jan 2018	66-Associate	Audit Services	General	U602A_Cobalt International Energy LP_IND0012260	2.0
Kathpalia,Yashavi	Associate	25 Jan 2018	66-Associate	Audit Services	General	U602A_Cobalt International Energy LP_IND0012260	2.0
Gupta,Vaibhav	Staff/Assistant	24 Jan 2018	441-Staff/Assistant-Grade 1	Audit Services	C - Cash & Cash Equivalents	Cash Procedures(Bank confirmations task)	2.0
Kathpalia,Yashavi	Associate	29 Jan 2018	66-Associate	Audit Services	General	U602_Cobalt International Energy LP_IND0012260	3.0
Kolodziej,Tomasz	Senior Associate	25 Jan 2018	65-Senior Associate	Audit Services	General	U602_Cobalt International Energy LP_SIND0012260\$	0.5
Kolodziej,Tomasz	Senior Associate	30 Jan 2018	65-Senior Associate	Audit Services	General	U602_Cobalt International Energy LP_SIND0012260\$	2.5
Garcia,Jessica Grace	Client Serving Contractor	29 Jan 2018	04-Client Serving Contractor	Audit Services	General	19433276_Cobalt International Energy Inc_Validation	4.0
Negi,Shweta	Staff/Assistant	31 Jan 2018	442-Staff/Assistant-Grade 2	Audit Services	Test of Controls	Cash TOC Support (Senior- Prabhat Kumar)	1.0
Negi,Shweta	Staff/Assistant	01 Feb 2018	442-Staff/Assistant-Grade 2	Audit Services	Test of Controls	Cash TOC Support (Senior- Prabhat Kumar)	1.0
Kumar,Prabhat	Senior	30 Jan 2018	422-Senior-Grade 2	Audit Services	Test of Controls	Cobalt - CASH 07 TOC , support documentation *17 B03i.3 - Cash 07 TOC Support-	0.7
Gilmore,Virginia R	Senior	01 Feb 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR,)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	1.0
Gilmore,Virginia R	Senior	02 Feb 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR,)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	0.5
Wamwiri,Samuel M	Staff/Assistant	29 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Closing Documents (SRM, OAR,)	Preparing OARs and other Substantive workpapers related to the close of the audit	1.6
Negi,Shweta	Staff/Assistant	02 Feb 2018	442-Staff/Assistant-Grade 2	Audit Services	T - Equity	Equity workpapers(T01, T02, A03.2) (Senior- Prabhat K umar)	11.0
Kumar,Prabhat	Senior	02 Feb 2018	422-Senior-Grade 2	Audit Services	T - Equity	Equity wp setup T01, T02 and A03.2 and tie outs, supports download	3.0
Gilmore,Virginia R	Senior	01 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status	2.0
Gilmore,Virginia R	Senior	02 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status	1.0
Talbot,Nadine	Senior Manager	29 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	Status update meetings with team and client. Meeting with Hagale.	2.5
Talbot,Nadine	Senior Manager	01 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	Status update meetings with team and client. Meeting with Hagale.	1.0
Talbot,Nadine	Senior Manager	02 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	Status update meetings with team and client. Meeting with Hagale.	3.0
Gilmore,Virginia R	Senior	29 Jan 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	internal and client meetings on status	0.5
Gilmore,Virginia R	Senior	30 Jan 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	internal and client meetings on status	1.5
Gilmore,Virginia R	Senior	02 Feb 2018	422-Senior-Grade 2	Audit Services	Internal/Client Meetings	internal and client meetings on status	1.0
Gilmore,Virginia R	Senior	02 Feb 2018	422-Senior-Grade 2	Audit Services	Independence	independence procedures review	5.0
Kumar,Prabhat	Senior	30 Jan 2018	422-Senior-Grade 2	Audit Services	A - Financial Statement & Rela	OAR setup YE, finalization of tabs pulling nos. from TB making tie out to the TB	5.0
Hoffman,John P	Partner/Principal	24 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	tax provision planning meeting, including discussions with Chris Hopkins and Michael Stenfenagel, regarding tax provision schedules and timing./ follow up with staff	-2.3
Farber,Brad Alan	Partner/Principal	30 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	budget update	2.0
Farber,Brad Alan	Partner/Principal	31 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	general discussions with team and client	2.0
Farber,Brad Alan	Partner/Principal	01 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	general discussions with team and client	2.0
Farber,Brad Alan	Partner/Principal	02 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	general discussions with team and client	2.0
Wamwiri,Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Testing of Substantive workpapers	0.1
Wamwiri,Samuel M	Staff/Assistant	31 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Testing of Substantive workpapers	4.0
Talbot,Nadine	Senior Manager	24 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Tax meeting and year end work allocation review	-9.0
Talbot,Nadine	Senior Manager	24 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Tax meeting and year end work allocation review	6.0
Silveus,Liam Cha	Staff/Assistant	28 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - afe, cash, fscp,	1.0
Silveus,Liam Cha	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, equity, fscp, investment	5.2
Silveus,Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, dda, equity, investment, payroll, rev	4.8
Silveus,Liam Cha	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, fscp, investment, rev	6.2
Silveus,Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - cash, equity, fscp, investment	4.2
Silveus,Liam Cha	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	toc - payroll	0.6
Gilmore,Virginia R	Senior	29 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status	0.5
Gilmore,Virginia R	Senior	30 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status	0.7
Gilmore,Virginia R	Senior	31 Jan 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status	1.5
Wamwiri,Samuel M	Staff/Assistant	01 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Testing of Substantive workpapers	1.4
Wamwiri,Samuel M	Staff/Assistant	02 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Testing of Substantive workpapers	1.0
Richardson,Christen J	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	General	rolling forward dep/amortization schedule	1.0
Talbot,Nadine	Senior Manager	28 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Review of going concern consultation memo	2.0
Talbot,Nadine	Senior Manager	29 Jan 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Review of going concern consultation memo	2.0

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Wamwiri, Samuel M	Staff/Assistant	27 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	AP Update TOC	2.0
Wamwiri, Samuel M	Staff/Assistant	27 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Inventory	3.1
Wamwiri, Samuel M	Staff/Assistant	29 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	AP Update TOC	2.1
Wamwiri, Samuel M	Staff/Assistant	02 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Inventory	0.5
Wamwiri, Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Journal Entry Testing	Journal Entry testing work	0.2
Wamwiri, Samuel M	Staff/Assistant	31 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	Journal Entry Testing	Journal Entry testing work	4.6
Wamwiri, Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	C - Cash & Cash Equivalents	Following up on open A/R Confirmations	0.3
Silveus, Liam Cha	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive testing - cash	1.2
Silveus, Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive testing - cash	0.9
Silveus, Liam Cha	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive testing - cash	0.2
Silveus, Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive testing - cash	1.2
Silveus, Liam Cha	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	substantive testing - cash	0.5
Wamwiri, Samuel M	Staff/Assistant	27 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Following up on open A/R Confirmations	1.2
Wamwiri, Samuel M	Staff/Assistant	29 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Following up on open A/R Confirmations/Creating open items in workpaper	1.6
Wamwiri, Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Following up on open A/R Confirmations	0.2
Blank, Peyton G	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	Year-End Testing and Report Testing	8.0
Blank, Peyton G	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	Year-End Testing and Report Testing	8.0
Blank, Peyton G	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	Year-End Testing and Report Testing	7.0
Gilmore, Virginia R	Senior	27 Jan 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	1.0
Gilmore, Virginia R	Senior	28 Jan 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	2.0
Gilmore, Virginia R	Senior	29 Jan 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	6.0
Gilmore, Virginia R	Senior	30 Jan 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	5.0
Gilmore, Virginia R	Senior	31 Jan 2018	422-Senior-Grade 2	Audit Services	Closing Documents (SRM, OAR.)	reviewing fraud, laws and regs, management rep letter, going concern consultation memo response to review comments; working on audit opinion and rep letter; SRM	2.0
Godwin, Christopher Ray	Senior	30 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Clear review comments for ADP ITGC Testing; .1 * 20 = 2 hours	2.0
Godwin, Christopher Ray	Senior	30 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Clear review comments for Quorum ITGC Testing (New, Term, UAR); .1*30 = 3 hours	2.0
Godwin, Christopher Ray	Senior	31 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Clear review comments for Quorum ITGC Testing (New, Term, UAR); .1*30 = 3 hours	1.0
Godwin, Christopher Ray	Senior	31 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review application controls performed by IA direct testing; .1*100=10 hours	3.0
Godwin, Christopher Ray	Senior	01 Feb 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review application controls performed by IA direct testing; .1*100=10 hours	4.0
Godwin, Christopher Ray	Senior	02 Feb 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review application controls performed by IA direct testing; .1*100=10 hours	3.0
Silveus, Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	helping ITRA obtain reports from Quorum	0.1
Blank, Peyton G	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	Year-End Testing and Report Testing	9.0
Blank, Peyton G	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	ITRA	Year-End Testing and Report Testing	8.0
Silveus, Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	miscellaneous general audit workpapers	0.1
Silveus, Liam Cha	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review/send pbc, update status tracker	1.2
Silveus, Liam Cha	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	a04	1.0
Silveus, Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review/send pbc, update status tracker	1.2
Silveus, Liam Cha	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	miscellaneous general audit workpapers	0.2
Godwin, Christopher Ray	Senior	29 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review Transcutive (Sollum) SOC Report = .1 * 10 = 1 hour	1.0
Godwin, Christopher Ray	Senior	29 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review Longview SOC Report = .1 * 10 = 1 hour	1.0
Godwin, Christopher Ray	Senior	29 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review of ADP SOC Reports (Hosting, AutoPay Payroll, Payroll Tax) - .1*30 = 3 hours	2.0
Godwin, Christopher Ray	Senior	30 Jan 2018	421-Senior-Grade 1	Audit Services	ITRA	Cobalt: Review of ADP SOC Reports (Hosting, AutoPay Payroll, Payroll Tax) - .1*30 = 3 hours	1.0
Wamwiri, Samuel M	Staff/Assistant	01 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V2 - General and Administrativ	Communication with GDS to Plan Testing of Substantive workpapers	4.7
Silveus, Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	V2 - General and Administrativ	substantive testing - g&a	0.7
Wamwiri, Samuel M	Staff/Assistant	02 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V3 - Seismic and Exploration E	Creating Population for G&G Testing	5.8
Gilmore, Virginia R	Senior	31 Jan 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	revenue substantive review	0.5
Gilmore, Virginia R	Senior	01 Feb 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	revenue substantive review	0.5
Silveus, Liam Cha	Staff/Assistant	28 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review/send pbc, update status tracker	0.1
Silveus, Liam Cha	Staff/Assistant	28 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue substantive testing	0.2
Silveus, Liam Cha	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review/send pbc, update status tracker	0.5
Silveus, Liam Cha	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue substantive testing	0.4
Silveus, Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review/send pbc, update status tracker	1.8
Silveus, Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	revenue substantive testing	0.1
Silveus, Liam Cha	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive testing - pp&e	4.2
Hoffman, John P	Partner/Principal	24 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	N - Trade & Other Accounts Pay	tax provision planning meeting, including discussions with Chris Hopkins and Michael Stenfenagel, regarding tax provision schedules and timing./ follow up with staff	2.3
Wamwiri, Samuel M	Staff/Assistant	24 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	N - Trade & Other Accounts Pay	Preparing the Prepaid assets workpaper	1.5
Hoffman, John P	Partner/Principal	22 Dec 2017	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	weekly audit tax provision call - impact of Sonogal settlement	1.0
Hoffman, John P	Partner/Principal	08 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	PIE - follow up discussions	1.0
Hoffman, John P	Partner/Principal	22 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	gathering status of tax provision request lists	0.6
Hoffman, John P	Partner/Principal	31 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	review of pbc request to determine status	0.3
Luo, Li	Senior Manager	02 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	attend meeting with Chris and Michael to go over beginning deferred balance	1.5
Wamwiri, Samuel M	Staff/Assistant	31 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Clearing open comments on A/R	0.3
Wamwiri, Samuel M	Staff/Assistant	01 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	E - JIB & Other Receivables	Clearing open comments on A/R	1.0
Silveus, Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	substantive testing - inventory	0.1
Silveus, Liam Cha	Staff/Assistant	02 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	substantive testing - inventory	0.4
Wamwiri, Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	G - Prepaid & Other Assets	Preparing the Prepaid assets workpaper	1.2
Wamwiri, Samuel M	Staff/Assistant	31 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	G - Prepaid & Other Assets	Preparing the Prepaid assets workpaper	1.0

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Silveus,Liam Cha	Staff/Assistant	29 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	substantive testing - investment	1.9
Wamwiri,Samuel M	Staff/Assistant	02 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	K - Oil & Gas Properties	Working with Liam to Solve issues related to the PPE schedule provided to us by the client	0.7
Silveus,Liam Cha	Staff/Assistant	28 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive testing - pp&e	0.9
Silveus,Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive testing - pp&e	1.7
Silveus,Liam Cha	Staff/Assistant	31 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive testing - pp&e	1.2
Silveus,Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	substantive testing - pp&e	2.5
Patrick,Cody J	Senior	02 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Meeting with Chris Hopkins, Michael Stefenfold, Brian Carey and Li Luo to discuss the deferred tax rolforward	1.3
Wamwiri,Samuel M	Staff/Assistant	24 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	T - Equity	Helping GDS prepare the Equity workpaper	2.0
Wamwiri,Samuel M	Staff/Assistant	31 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	T - Equity	Preparing substantive workpaper, and clearing related comments	1.2
Wamwiri,Samuel M	Staff/Assistant	29 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	V1 - Payroll	Payroll testing	3.3
Wamwiri,Samuel M	Staff/Assistant	30 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	V1 - Payroll	Creating population for Payroll Testing	7.1
Wamwiri,Samuel M	Staff/Assistant	01 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V1 - Payroll	Following up on client over Payroll population	1.3
Silveus,Liam Cha	Staff/Assistant	30 Jan 2018	443-Staff/Assistant-Grade 3	Audit Services	V1 - Payroll	substantive testing - payroll	2.1
Silveus,Liam Cha	Staff/Assistant	01 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	V1 - Payroll	substantive testing - payroll	1.0
Wamwiri,Samuel M	Staff/Assistant	24 Jan 2018	444-Staff/Assistant-Grade 4	Audit Services	V2 - General and Administrativ	Creating a population for G&A Testing	3.0
Swami,Chinmay	Staff/Assistant	24 Jan 2018	441-Staff/Assistant-Grade 1	Audit Services	General	Roll Forward of documents.	4.5
Hoffman,John P	Partner/Principal	22 Dec 2017	111-Partner/Principal-Grade 1	Audit Services	General	weekly audit tax provision call - impact of Sonogal settlement	-1.0
Hoffman,John P	Partner/Principal	08 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	PIE - follow up discussions	-1.0
Hoffman,John P	Partner/Principal	22 Jan 2018	111-Partner/Principal-Grade 1	Audit Services	General	gathering status of tax provision request lists	-0.6
Negi,Shweta	Staff/Assistant	06 Feb 2018	442-Staff/Assistant-Grade 2	Audit Services	T - Equity	Preparation of T01, T02, A03.2 (Senior - Prabhat Kumar)	7.0
Negi,Shweta	Staff/Assistant	07 Feb 2018	442-Staff/Assistant-Grade 2	Audit Services	T - Equity	Preparation of T01, T02, A03.2 (Senior - Prabhat Kumar)	5.5
Kumar,Prabhat	Senior	07 Feb 2018	422-Senior-Grade 2	Audit Services	T - Equity	Equity wp's setup T01, T02 and A03.2a	4.4
Garcia,Jessica Grace	Staff/Assistant	09 Feb 2018	04-Client Serving Contractor	Audit Services	General	19433276_Cobalt International Energy Inc_Deliverables	2.0
Afsar,Sanober Gulnaz	Senior	05 Feb 2018	65-Senior Associate	Audit Services	General	Cobalt International Energy LP_Virginia R Gilmore <Virginia.Gilmore@ey.com>	0.5
Escobar,Sharmaine Delos Reyes	Client Serving Contractor	08 Feb 2018	04-Client Serving Contractor	Audit Services	General	Deliverables	2.0
Garcia,Jessica Grace	Client Serving Contractor	09 Feb 2018	04-Client Serving Contractor	Audit Services	General	19433276_Cobalt International Energy Inc_Deliverables	2.0
Escobar,Sharmaine Delos Reyes	Client Serving Contractor	28 Jan 2018	04-Client Serving Contractor	Audit Services	Journal Entry Testing	18626551 / Cobalt International Energy, Inc. / Validation	2.0
Kumar,Prabhat	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	Tie-Out	IC, PY and clerical of 10k tie outs	3.2
,Priya	Staff/Assistant	09 Feb 2018	441-Staff/Assistant-Grade 1	Audit Services	Tie-Out	IC, PY and clerical of 10k, Prabhat	9.5
Hoffman,John P	Partner/Principal	06 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	discussions with staff and Brad Farber re the beginning of year deferred tax balances and Angola basis	0.6
Hickson,Benny Scott	Partner/Principal	08 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	Detail email to team	1.2
Farber,Brad Alan	Partner/Principal	06 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	Team Meeting with audit members and discussions with Tax Team regarding the beginning of year deferred tax balances and Angola Basis	2.0
Farber,Brad Alan	Partner/Principal	07 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	Team updates and discussions on timing of reiew	2.0
Farber,Brad Alan	Partner/Principal	08 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	Team updates and discussions on timing of reiew	2.0
Farber,Brad Alan	Partner/Principal	09 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	General	Live review with team over in scope audit substantive testing items	2.0
Agrawal,Yogesh	Senior	05 Feb 2018	423-Senior-Grade 3	Audit Services	General	Prepare detailed PBC request list for impairments and reserves for substantive and controls documentation sent to the client	3.0
Agrawal,Yogesh	Senior	06 Feb 2018	423-Senior-Grade 3	Audit Services	General	Review and Update Suspended Wells Substantive testing memo and related attachments	4.0
Agrawal,Yogesh	Senior	07 Feb 2018	423-Senior-Grade 3	Audit Services	General	Review and Update Suspended Wells Substantive testing memo and related attachments	4.0
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Perform a detail review PP&E substantive testing includes additions, capitalized interest, impairments, etc	3.0
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Detail review year end DD&A calculation for substantive testing	1.0
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Detail review DD&A testing controls documentation	1.0
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Review testing approach of G&A expense and payroll including populations used	1.5
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Clear back comments from the partner on DTA realizibility memo on income taxes	2.5
Agrawal,Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Audit Services	General	Review Canvas tasks and update status tracker and revise work allocations	1.5
Agrawal,Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Audit Services	General	Meeting with EY team to walkthrough and review the Suspended wells substantive testing	1.0
Agrawal,Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Audit Services	General	Reviewing testing approach to Other Income	1.0
Agrawal,Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Audit Services	General	Reviewing revenue controls with the team and updating to-do lists and progress made on the audit	1.0
Gilmore,Virginia R	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	2.0
Gilmore,Virginia R	Senior	09 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	1.0
Talbot,Nadine	Senior Manager	05 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Internal/Client Meetings	Status meeting and discussion on budget - including time to prepare and perform follow up procedures	2.0
Silveus,Liam Cha	Staff/Assistant	09 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Internal/Client Meetings	status review and follow up procedures performed as a result	2.4
Gilmore,Virginia R	Senior	05 Feb 2018	422-Senior-Grade 2	Audit Services	Independence	independence procedures review	1.0
Wamwiri,Samuel M	Staff/Assistant	05 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	Journal Entry Testing	prepare Journal Entry Testing	3.7
Agrawal,Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Audit Services	General	Research on Suspended wells to address comments from the partner.	1.0
Agrawal,Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Audit Services	General	Update time tracking sheet and time in GT&E	1.0
Wamwiri,Samuel M	Staff/Assistant	05 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Substantive work papers	0.5
Wamwiri,Samuel M	Staff/Assistant	06 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Substantive work papers	0.3
Wamwiri,Samuel M	Staff/Assistant	07 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Substantive work papers	0.7
Wamwiri,Samuel M	Staff/Assistant	09 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Communication with GDS to Plan Substantive work papers	0.5
Wamwiri,Samuel M	Staff/Assistant	09 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	General	Team meeting live review of work papers including follow up procedures and preparation	4.0
Talbot,Nadine	Senior Manager	06 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	GC memo and opinion review. AC slides review	4.0
Talbot,Nadine	Senior Manager	09 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	GC memo and opinion review. AC slides review	2.0
Talbot,Nadine	Senior Manager	09 Feb 2018	211-Senior Manager-Grade 1	Audit Services	Manager Review	Review meeting for revenue, suspended wells, discussion on impairment.	4.0
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Walkthrough	review PY impairment/reserves walkthrough	0.2
Gilmore,Virginia R	Senior	03 Feb 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs- cash, investment, afe and land, revenue, going concern, inventory	3.0
Gilmore,Virginia R	Senior	05 Feb 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs- cash, investment, afe and land, revenue, going concern, inventory	1.0
Gilmore,Virginia R	Senior	06 Feb 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs- cash, investment, afe and land, revenue, going concern, inventory	5.0
Gilmore,Virginia R	Senior	07 Feb 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs- cash, investment, afe and land, revenue, going concern, inventory	2.0
Gilmore,Virginia R	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	Test of Controls	reviewing update tocs- cash, investment, afe and land, revenue, going concern, inventory	2.0
Wamwiri,Samuel M	Staff/Assistant	06 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	Test of Controls	Inventory TOC	3.5

Name	Title	Date of Service	Rank	Project Category	Activity Code Name	Description	Time
Silveus,Liam Cha	Staff/Assistant	03 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	2/3 - cash, fscsp 2/5 - cash, fscsp, investment, payroll, update ITRA workpaper reference in TOC summary page 2/6 - fscsp, elc 2/7 - elc, fscsp 2/8 - payroll	3.5
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	2/3 - cash, fscsp 2/5 - cash, fscsp, investment, payroll, update ITRA workpaper reference in TOC summary page 2/6 - fscsp, elc 2/7 - elc, fscsp 2/8 - payroll	7.0
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	2/3 - cash, fscsp 2/5 - cash, fscsp, investment, payroll, update ITRA workpaper reference in TOC summary page 2/6 - fscsp, elc 2/7 - elc, fscsp 2/8 - payroll	3.5
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	2/3 - cash, fscsp 2/5 - cash, fscsp, investment, payroll, update ITRA workpaper reference in TOC summary page 2/6 - fscsp, elc 2/7 - elc, fscsp 2/8 - payroll	0.7
Silveus,Liam Cha	Staff/Assistant	08 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Test of Controls	2/3 - cash, fscsp 2/5 - cash, fscsp, investment, payroll, update ITRA workpaper reference in TOC summary page 2/6 - fscsp, elc 2/7 - elc, fscsp 2/8 - payroll	1.2
Gilmore,Virginia R	Senior	07 Feb 2018	422-Senior-Grade 2	Audit Services	AC Presentations	YE AC Presentation	10.0
Gilmore,Virginia R	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	AC Presentations	YE AC Presentation	3.0
Gilmore,Virginia R	Senior	03 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	2.0
Gilmore,Virginia R	Senior	05 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	3.0
Gilmore,Virginia R	Senior	06 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	2.0
Gilmore,Virginia R	Senior	07 Feb 2018	422-Senior-Grade 2	Audit Services	Budget Management	updating budget tool with prior weeks actual hours. Meeting with team to go over the updated tool and how to adjust our plan.updating status tracker based on received and to be received PBCs; making sure budget is still aligning with current status; status meetings with team	1.5
Hoffman,John P	Partner/Principal	05 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	meeting with Cobalt to discuss reconciliation of beginning of the year deferred balances / review of schedules and reconciliations	2.1
Hoffman,John P	Partner/Principal	08 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	meeting with client to discuss Angolan tax basis proof	2.0
Hoffman,John P	Partner/Principal	09 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	review of block 20 tax basis info provided by Michael S	1.5
Luo,Li	Senior Manager	03 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	8.0
Luo,Li	Senior Manager	04 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	4.0
Luo,Li	Senior Manager	06 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	5.0
Luo,Li	Senior Manager	07 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	2.0
Luo,Li	Senior Manager	08 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	10.0
Luo,Li	Senior Manager	09 Feb 2018	212-Senior Manager-Grade 2	Audit Services	O - Income Taxes	YE audit in scope tax services	5.0
Patrick,Cody J	Senior	05 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Performing procedures over Income Tax Provision	8.0
Patrick,Cody J	Senior	06 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Performing procedures over Income Tax Provision	8.0
Silveus,Liam Cha	Staff/Assistant	03 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - ppe	0.6
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - ppe	1.6
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - ppe	0.2
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - suspended wells	7.3
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - suspended wells	9.2
Silveus,Liam Cha	Staff/Assistant	08 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - suspended wells	5.5
Silveus,Liam Cha	Staff/Assistant	08 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - suspended wells	3.5
Silveus,Liam Cha	Staff/Assistant	09 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	K - Oil & Gas Properties	preparation, follow-up procedures, and clearing review comments for substantive - suspended wells	0.4
Wamwiri,Samuel M	Staff/Assistant	03 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	N - Trade & Other Accounts Pay	Preparing Trade and AP substantive testing and clearing senior review comments	2.0
Wamwiri,Samuel M	Staff/Assistant	09 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	N - Trade & Other Accounts Pay	Preparing Trade and AP substantive testing and clearing senior review comments	2.2
Hoffman,John P	Partner/Principal	03 Feb 2018	111-Partner/Principal-Grade 1	Audit Services	O - Income Taxes	discussion with Li and Cody re the beginning balance DTA reconciliation- preliminary review of DTSchedule	0.6
Patrick,Cody J	Senior	07 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Performing procedures over Income Tax Provision	8.5
Patrick,Cody J	Senior	08 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Performing procedures over Income Tax Provision	8.5
Patrick,Cody J	Senior	09 Feb 2018	421-Senior-Grade 1	Audit Services	O - Income Taxes	Performing procedures over Income Tax Provision	8.0
Wamwiri,Samuel M	Staff/Assistant	06 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	T - Equity	Preparing Equity substantive testing and clearing senior review comments	5.0
Wamwiri,Samuel M	Staff/Assistant	09 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V1 - Payroll	Preparing Payroll substantive testing and clearing senior review comments	1.2
Wamwiri,Samuel M	Staff/Assistant	03 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V2 - General and Administrativ	Preparing General and Administrative Expenses substantive testing and clearing senior review comments	3.0
Wamwiri,Samuel M	Staff/Assistant	05 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V2 - General and Administrativ	Preparing General and Administrative Expenses substantive testing and clearing senior review comments	3.5
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	V2 - General and Administrativ	Preparing General and Administrative Expenses substantive testing and clearing senior review comments	0.4
Wamwiri,Samuel M	Staff/Assistant	05 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V3 - Seismic and Exploration E	Preparing Seismic and Exploration ExpensesExpenes substantive testing and clearing senior review comments	1.2
Wamwiri,Samuel M	Staff/Assistant	06 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V3 - Seismic and Exploration E	Preparing Seismic and Exploration ExpensesExpenes substantive testing and clearing senior review comments	0.8
Wamwiri,Samuel M	Staff/Assistant	07 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	V3 - Seismic and Exploration E	Preparing Seismic and Exploration ExpensesExpenes substantive testing and clearing senior review comments	1.9
Silveus,Liam Cha	Staff/Assistant	03 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	V3 - Seismic and Exploration E	Preparing Seismic and Exploration ExpensesExpenes substantive testing and clearing senior review comments	0.3
Gilmore,Virginia R	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	revenue substantive review	2.0
Gilmore,Virginia R	Senior	09 Feb 2018	422-Senior-Grade 2	Audit Services	Other YE Substantive - Describ	revenue substantive review	3.0
Silveus,Liam Cha	Staff/Assistant	03 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	miscellaneous general audit workpapers	0.7
Silveus,Liam Cha	Staff/Assistant	03 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review pbc, send requests, update status tracker	0.1
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review pbc, send requests, update status tracker	0.8
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	verifying proper scope in workpapers	0.4
Silveus,Liam Cha	Staff/Assistant	08 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Tie-Out	gds tie out instructions	0.5
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	Preparing Cash substantive testing and clearing senior review comments	1.0
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	Preparing Cash substantive testing and clearing senior review comments	0.3
Silveus,Liam Cha	Staff/Assistant	08 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	C - Cash & Cash Equivalents	Preparing Cash substantive testing and clearing senior review comments	0.8
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	E - JIB & Other Receivables	Preparing AR substantive testing and clearing senior review comments	0.3
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	E - JIB & Other Receivables	Preparing AR substantive testing and clearing senior review comments	0.4
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	F - Inventory	Preparing Inventory substantive testing and clearing senior review comments	0.3
Wamwiri,Samuel M	Staff/Assistant	07 Feb 2018	444-Staff/Assistant-Grade 4	Audit Services	G - Prepaid & Other Assets	Preparing Prepaid and other asset substantive testing and clearing senior review comments	8.0
Gilmore,Virginia R	Senior	08 Feb 2018	422-Senior-Grade 2	Audit Services	H - Investments	ye investment substantive testing review	2.0
Silveus,Liam Cha	Staff/Assistant	05 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	clearing comments for substantive - investments	1.2
Silveus,Liam Cha	Staff/Assistant	09 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	H - Investments	clearing comments for substantive - investments	1.7
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	update/review pbc, send requests, update status tracker	0.2
Silveus,Liam Cha	Staff/Assistant	06 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	substantive - revenue	0.1
Silveus,Liam Cha	Staff/Assistant	07 Feb 2018	443-Staff/Assistant-Grade 3	Audit Services	Other YE Substantive - Describ	miscellaneous general audit workpapers	0.2

Exhibit B

Time Detail for Non-Core Audit Services

EXHIBIT B - TIME DETAIL FOR NON-CORE AUDIT SERVICES

Name	Title	Date of Service	Rank	Activity Code Name	Description	Time	Hourly Rate	Fees
Talbot,Nadine	Senior Manager	15 Dec 2017	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Bankruptcy notification email and review of declaration	2.0	\$ 710.16	\$ 1,420.32
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	1.0	\$ 519.20	\$ 519.20
Gilmore,Virginia R	Senior	15 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	2.0	\$ 519.20	\$ 1,038.40
Hoffman,John P	Partner/Principal	15 Dec 2017	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	cobalt weekly call and follow up on bankruptcy	1.0	\$ 1,010.24	\$ 1,010.24
Jacobs,Steven Craig	Partner/Principal	14 Dec 2017	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	review and discussion of SEC no action letter	0.5	\$ 1,133.00	\$ 566.50
Talbot,Nadine	Senior Manager	18 Dec 2017	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Declaration review and info for lawyers	2.0	\$ 710.16	\$ 1,420.32
Hoffman,John P	Partner/Principal	20 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	bankruptcy sows	1.0	\$ 1,010.24	\$ 1,010.24
Gilmore,Virginia R	Senior	18 Dec 2017	422-Senior-Grade 2	Incremental Tax	bankruptcy analysis	0.2	\$ 519.20	\$ 103.84
Hoffman,John P	Partner/Principal	25 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	discussions with tax team re status and what needs to be done with respect to sonogal settlement and bankruptcy	1.0	\$ 1,010.24	\$ 1,010.24
Farber,Brad Alan	Partner/Principal	11 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	managing team questions over bankruptcy and discussing related items with client	2.0	\$ 933.68	\$ 1,867.36
Farber,Brad Alan	Partner/Principal	12 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	meeting covering Return to Provision	2.0	\$ 933.68	\$ 1,867.36
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	-1.0	\$ 519.20	\$ (519.20)
Gilmore,Virginia R	Senior	15 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	-2.0	\$ 519.20	\$ (1,038.40)
Gilmore,Virginia R	Senior	14 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	1.0	\$ 519.20	\$ 519.20
Gilmore,Virginia R	Senior	15 Dec 2017	422-Senior-Grade 2	Bankruptcy/ Going Concern	bankruptcy analysis- learning guidance and writing memo	2.0	\$ 519.20	\$ 1,038.40
Szurgot,Anna T	Partner/Principal	16 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going Concern, Tax Consultation	1.0	\$ 1,133.00	\$ 1,133.00
Szurgot,Anna T	Partner/Principal	17 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going Concern, Tax Consultation	0.5	\$ 1,133.00	\$ 566.50
Szurgot,Anna T	Partner/Principal	18 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going Concern, Tax Consultation	0.5	\$ 1,133.00	\$ 566.50
Szurgot,Anna T	Partner/Principal	19 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going Concern, Tax Consultation	0.5	\$ 1,133.00	\$ 566.50
Farber,Brad Alan	Partner/Principal	17 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	meeting with grant thornton and ey valuation specialists over impact of debt and embedded derivatives by bankruptcy. Preparing for meeting with ey valuation to go over our questions from the meeting with cobalt 3rd party specialists (grant thornton). includes meeting with EY national as well and resulting follow up	2.0	\$ 1,018.56	\$ 2,037.12
Gilmore,Virginia R	Senior	15 Jan 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	meeting with grant thornton and ey valuation specialists over impact of debt and embedded derivatives by bankruptcy. Preparing for meeting with ey valuation to go over our questions from the meeting with cobalt 3rd party specialists (grant thornton). includes meeting with EY national as well and resulting follow up. evaluating amount due on debt with default provision and total assets	1.0	\$ 566.40	\$ 566.40
Gilmore,Virginia R	Senior	16 Jan 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	meeting with grant thornton and ey valuation specialists over impact of debt and embedded derivatives by bankruptcy. Preparing for meeting with ey valuation to go over our questions from the meeting with cobalt 3rd party specialists (grant thornton). includes meeting with EY national as well and resulting follow up. evaluating amount due on debt with default provision and total assets	1.0	\$ 566.40	\$ 566.40
Agrawal,Yogesh	Senior	12 Jan 2018	423-Senior-Grade 3	Incremental Tax	Meeting with the EY tax team and Cobalt tax team to discuss return to provision items related to the remediation of the significant deficiency	2.5	\$ 563.20	\$ 1,408.00
Agrawal,Yogesh	Senior	18 Jan 2018	423-Senior-Grade 3	Incremental Tax	Work done to test and prepare internal documents related to the design of the Company's tax process to remediate the significant deficiency	4.0	\$ 614.40	\$ 2,457.60
Agrawal,Yogesh	Senior	19 Jan 2018	423-Senior-Grade 3	Incremental Tax	Work done to test and prepare internal documents related to the design of the Company's tax process to remediate the significant deficiency. This included finalizing the flowchart and excel file with controls listing mapped to Company's internal controls.	4.0	\$ 614.40	\$ 2,457.60
Talbot,Nadine	Senior Manager	15 Jan 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Call with client, GT and TAS to discuss bankruptcy implications on embedded derivative. Internal discussions amongst team on applicable accounting guidance. Call with PPD to discuss accounting treatment.	1.5	\$ 774.72	\$ 1,162.08
Talbot,Nadine	Senior Manager	16 Jan 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Call with client, GT and TAS to discuss bankruptcy implications on embedded derivative. Internal discussions amongst team on applicable accounting guidance. Call with PPD to discuss accounting treatment.	0.5	\$ 774.72	\$ 387.36
Gilmore,Virginia R	Senior	22 Jan 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	Liabilities subject to compromise vs not discussion and analysis; memo analysis	8.0	\$ 566.40	\$ 4,531.20
Gilmore,Virginia R	Senior	26 Jan 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	Bankruptcy Walkthrough	0.2	\$ 566.40	\$ 113.28
Szurgot,Anna T	Partner/Principal	22 Jan 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	SEC filing matters	0.5	\$ 1,133.00	\$ 566.50
Gilmore,Virginia R	Senior	02 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	going concern consultation memo items that specifically are related to bankruptcy; working on audit opinion and rep letter specifically related to additional bankruptcy and going concern; bankruptcy hours tracking	0.5	\$ 566.40	\$ 283.20
Agrawal,Yogesh	Senior	02 Feb 2018	423-Senior-Grade 3	Incremental Tax	Meeting attended with the client's Controller and tax team to evidence the review of the deferred roll from the Controller as a part of remediation of the significant deficiency (includes preparation of the meeting).	2.0	\$ 614.40	\$ 1,228.80
Gilmore,Virginia R	Senior	30 Jan 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	going concern consultation memo items that specifically are related to bankruptcy; working on audit opinion and rep letter specifically related to additional bankruptcy and going concern; bankruptcy hours tracking	3.3	\$ 566.40	\$ 1,869.12
Hoffman,John P	Partner/Principal	20 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	bankruptcy sows	1.0	\$ 1,010.24	\$ 1,010.24
Hoffman,John P	Partner/Principal	25 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	discussions with tax team re status and what needs to be done with respect to sonogal settlement and bankruptcy	1.0	\$ 1,010.24	\$ 1,010.24

Name	Title	Date of Service	Room	Attorney's Name	Description	Hours	Hourly Rate	Fees
Hoffman, John P	Partner/Principal	20 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	bankruptcy sows	-1.0	\$ 1,010.24	\$ (1,010.24)
Hoffman, John P	Partner/Principal	25 Dec 2017	111-Partner/Principal-Grade 1	Incremental Tax	discussions with tax team re status and what needs to be done with respect to sonogal settlement and bankruptcy	-1.0	\$ 1,010.24	\$ (1,010.24)
Talbot, Nadine	Senior Manager	07 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	GC memo and opinion review. AC slides review- specifically related to bankruptcy	1.0	\$ 774.72	\$ 774.72
Talbot, Nadine	Senior Manager	08 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	GC memo and opinion review. AC slides review- specifically related to bankruptcy	5.0	\$ 774.72	\$ 3,873.60
Agrawal, Yogesh	Senior	09 Feb 2018	423-Senior-Grade 3	Incremental Tax	Observation meeting of the Cobalt tax team and Controller reviewing the income tax provision for 2017 audit as a part of remediating the significant deficiency.	1.0	\$ 614.40	\$ 614.40
Agrawal, Yogesh	Senior	08 Feb 2018	423-Senior-Grade 3	Incremental Tax	Clear back comments from the partner on DTA realizability memo on income taxes	2.5	\$ 614.40	\$ 1,536.00
Luo, Li	Senior Manager	09 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	Meetin gover angola deferred taxes	3.5	\$ 951.36	\$ 3,329.76
Patrick, Cody J	Senior	06 Feb 2018	421-Senior-Grade 1	Incremental Tax	Meeting with Chris Hopkins and Michael Stenfenagle to angola deferred taxes	0.8	\$ 504.00	\$ 403.20
Talbot, Nadine	Senior Manager	13 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	GC consultation memo	5.0	\$ 774.72	\$ 3,873.60
Talbot, Nadine	Senior Manager	14 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	GC consultation memo	1.0	\$ 774.72	\$ 774.72
Talbot, Nadine	Senior Manager	15 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Discussions with team and client regarding debt value and accounting treatment . Bankruptcy disclosures and condensed consolidated FS for non-debtors discussion.	1.5	\$ 774.72	\$ 1,162.08
Talbot, Nadine	Senior Manager	13 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	DTA consultation memo. Call with PPG and updating memo	1.0	\$ 774.72	\$ 774.72
Talbot, Nadine	Senior Manager	14 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	DTA consultation memo. Call with PPG and updating memo	5.0	\$ 774.72	\$ 3,873.60
Talbot, Nadine	Senior Manager	15 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	DTA consultation memo. Call with PPG and updating memo	1.0	\$ 774.72	\$ 774.72
Talbot, Nadine	Senior Manager	16 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	DTA consultation memo. Call with PPG and updating memo	2.0	\$ 774.72	\$ 1,549.44
Talbot, Nadine	Senior Manager	16 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Tax meeting to discuss Angola	1.0	\$ 774.72	\$ 774.72
Agrawal, Yogesh	Senior	16 Feb 2018	423-Senior-Grade 3	Incremental Tax	Meeting with the Cobalt tax team and EY tax team to evidence Nathan's review of the Deferred taxes related to Angola. The observation was done as a part of remediating the significant deficiency on income taxes.	1.5	\$ 614.40	\$ 921.60
Agrawal, Yogesh	Senior	13 Feb 2018	423-Senior-Grade 3	Incremental Tax	Update the Income taxes memo based on partner comments	1.0	\$ 614.40	\$ 614.40
Hoffman, John P	Senior Manager	11 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	review of DTA consultation memo	1.0	\$ 1,012.00	\$ 1,012.00
Szurgot, Anna T	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going concern memo	1.1	\$ 1,133.00	\$ 1,246.30
Szurgot, Anna T	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Discussion of DTA realizability	0.5	\$ 1,133.00	\$ 566.50
Agrawal, Yogesh	Senior	14 Feb 2018	423-Senior-Grade 3	Incremental Tax	Meeting with the Senior Manager to discuss and clear comments on the Income taxes memo to be sent for consultation.	3.0	\$ 614.40	\$ 1,843.20
Agrawal, Yogesh	Senior	16 Feb 2018	423-Senior-Grade 3	Bankruptcy/ Going Concern	Team meeting to gather for call to talk to quality group regarding Going Concern and Income taxes memo	1.0	\$ 614.40	\$ 614.40
Agrawal, Yogesh	Senior	16 Feb 2018	423-Senior-Grade 3	Incremental Tax	Review the Income taxes memo and clear comments from the concurring engagement quality reviewer.	1.0	\$ 614.40	\$ 614.40
Hoffman, John P	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	review of angola tax basis schedule and methodology	2.4	\$ 1,133.00	\$ 2,719.20
Hoffman, John P	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	DTA valuation allowance consultation discussion	1.0	\$ 1,133.00	\$ 1,133.00
Dixon, John M	Partner/Principal	16 Feb 2018	134-Executive Director-Grade 4	Incremental Tax	Cobalt - Tax - Review relevant public filings and owner shift calculation to confirmed client's representation that no ownership change under Section 302 is reasonable.	2.0	\$ 1,133.00	\$ 2,266.00
Luo, Li	Senior Manager	23 Dec 2017	212-Senior Manager-Grade 2	Incremental Tax	review CODI	3.0	\$ 838.64	\$ 2,515.92
Hull, Nancy	Manager	16 Feb 2018	322-Manager-Grade 2	Incremental Tax	Per John Dixon, updated the 382 analysis- reviewed SEC filings and updated the cube software; sent to John for review; addressed comments from John and prepared the deliverable	3.8	\$ 881.00	\$ 3,347.80
Patrick, Cody J	Senior	13 Feb 2018	421-Senior-Grade 1	Incremental Tax	Breaking out DTL by Jurisdiction; Discussing DTA/DTL memo with audit team	4.0	\$ 504.00	\$ 2,016.00
Patrick, Cody J	Senior	15 Feb 2018	421-Senior-Grade 1	Incremental Tax	Meeting with Chris Hopkins and Michael Stenfenagle to angola deferred taxes	1.1	\$ 504.00	\$ 554.40
Gilmore, Virginia R	Senior	15 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	Meeting with Brad and Nadine to go over liabilities subject to compromise and disclosure considerations under ASC 852- 30 minutes. Review of Items from Discussion- 30 minutes. Discussion with Nathan Mauzy, Controller, over breakout of Liabilities subject to compromise- 45 minutes.	1.5	\$ 566.40	\$ 849.60
Gilmore, Virginia R	Senior	15 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	meeting with Nathan Mauzy, controller, to go over Liabilities subject to compromise and applicable premium related to debt. Review of the excel file Nathan sent over detail of Liabilities subject to compromise. Discussed with Nathan the disclosure considerations for non-debtor entities and reviewed detail of the trial balance with Nathan and subsequently with Nadine to consider adequacy of necessary disclosures.	2.3	\$ 566.40	\$ 1,302.72
Gilmore, Virginia R	Senior	15 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items: reorganization expenses and liabilities subject to compromise. Writing Bankruptcy memo over evaluation of accounting implications.	9.5	\$ 566.40	\$ 5,380.80
Gilmore, Virginia R	Senior	16 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items: reorganization expenses and liabilities subject to compromise. Writing Bankruptcy memo over evaluation of accounting implications.	10.0	\$ 566.40	\$ 5,664.00
Gilmore, Virginia R	Senior	17 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items: reorganization expenses and liabilities subject to compromise. Writing Bankruptcy memo over evaluation of accounting implications.	9.0	\$ 566.40	\$ 5,097.60
Gilmore, Virginia R	Senior	18 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items: reorganization expenses and liabilities subject to compromise. Writing Bankruptcy memo over evaluation of accounting implications.Meeting with Brad and Nadine for .2 hours and then with Nathan for .1 hours	9.3	\$ 566.40	\$ 5,267.52

Name	Title	Date of Service	Reimbursement Grade	Activity	Description	Hours	Hourly Rate	Fees
Farber,Brad Alan	Partner/Principal	15 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Meeting with Virginia and Nadine to go over liabilities subject to compromise and disclosure considerations under ASC 852- 30 minutes. Review of Items from Discussion- 30 minutes. Discussion with Nathan Mauzy, Controller, over breakout of Liabilities subject to compromise- 45 minutes.	1.5	\$ 851.00	\$ 1,276.50
Farber,Brad Alan	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Update Meeting meeting with Nathan Mauzy, controller, to go over Liabilities subject to compromise and applicable premium related to debt. Review of the excel file Nathan sent over detail of Liabilities subject to compromise. Discussed with Nathan the disclosure considerations for non-debtor entities and reviewed detail of the trial balance with Nathan and subsequently with Nadine to consider adequacy of necessary disclosures.	2.3	\$ 851.00	\$ 1,957.30
Farber,Brad Alan	Partner/Principal	18 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Meeting with Virginia and Nadine for .2 hours	0.2	\$ 851.00	\$ 170.20
Farber,Brad Alan	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Meeting with Virginia and Nadine to go over liabilities subject to compromise and disclosure considerations under ASC 852- 30 minutes. Review of Items from Discussion- 30 minutes. Discussion with Nathan Mauzy, Controller, over breakout of Liabilities subject to compromise- 45 minutes.	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Team meeting to gather for call to talk to quality group regarding Going Concern and Income taxes memo and with Anna and Nadine to go through comments	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	17 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	DTA valuation allowance consultation discussion	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	16 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	discussion angola tax basis schedule and methodology	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	18 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	DTA valuation allowance consultation discussion	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	17 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	discussion angola tax basis schedule and methodology	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	15 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	DTA valuation allowance consultation discussion	1.0	\$ 851.00	\$ 851.00
Farber,Brad Alan	Partner/Principal	18 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	discussion angola tax basis schedule and methodology	1.0	\$ 851.00	\$ 851.00
Szurgot,Anna T	Partner/Principal	20 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going concern memo	0.5	\$ 1,133.00	\$ 566.50
Szurgot,Anna T	Partner/Principal	23 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going concern memo	0.3	\$ 1,133.00	\$ 339.90
Farber,Brad Alan	Partner/Principal	21 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	discussion angola tax basis schedule and methodology; DTA valuation allowance consultation discussion	2.0	\$ 1,018.56	\$ 2,037.12
Farber,Brad Alan	Partner/Principal	23 Feb 2018	111-Partner/Principal-Grade 1	Valuations	Assisting Audit team with Valuations related to impairment analysis	2.0	\$ 1,018.56	\$ 2,037.12
Leal,Fabio A.	Senior Manager	20 Feb 2018	214-Senior Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	1.0	\$ 1,012.00	\$ 1,012.00
Leal,Fabio A.	Senior Manager	21 Feb 2018	214-Senior Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	3.0	\$ 1,012.00	\$ 3,036.00
Leal,Fabio A.	Senior Manager	22 Feb 2018	214-Senior Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	1.0	\$ 1,012.00	\$ 1,012.00
Leal,Fabio A.	Senior Manager	23 Feb 2018	214-Senior Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	3.0	\$ 1,012.00	\$ 3,036.00
Agrawal,Yogesh	Senior	17 Feb 2018	423-Senior-Grade 3	Incremental Tax	Tie-out of the book amounts related to Angola deferred balances.	2.5	\$ 614.40	\$ 1,536.00
Szurgot,Anna T	Partner/Principal	17 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Going concern memo	0.5	\$ 1,133.00	\$ 566.50
Szurgot,Anna T	Partner/Principal	19 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	tax memo	2.0	\$ 1,133.00	\$ 2,266.00
Orsi,Antonio Prince	Manager	20 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	3.0	\$ 626.00	\$ 1,878.00
Orsi,Antonio Prince	Manager	21 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	6.0	\$ 626.00	\$ 3,756.00
Orsi,Antonio Prince	Manager	22 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	6.0	\$ 626.00	\$ 3,756.00
Orsi,Antonio Prince	Manager	23 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	6.0	\$ 626.00	\$ 3,756.00
Hoffman,John P	Partner/Principal	17 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Angolan tax basis issues and debt basis calculations	2.0	\$ 1,133.00	\$ 2,266.00
Hoffman,John P	Partner/Principal	18 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Angola tax basis / debt tax DTL - reconciliation analysis	2.0	\$ 1,133.00	\$ 2,266.00
Hoffman,John P	Partner/Principal	20 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	meeting with client and audit team to discuss methodology to determine Angolan tax basis and follow up with tax staff	1.4	\$ 1,133.00	\$ 1,586.20
Hoffman,John P	Partner/Principal	21 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	debt tax basis issues and CODI calculation	1.1	\$ 1,133.00	\$ 1,246.30
Hoffman,John P	Partner/Principal	21 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	angola tax basis discussion with client	1.0	\$ 1,133.00	\$ 1,133.00
Hoffman,John P	Partner/Principal	22 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Angola basis / stock compensation	3.0	\$ 1,133.00	\$ 3,399.00
Luo,Li	Senior Manager	20 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	angola tax basis discussion with client	1.0	\$ 951.36	\$ 951.36
Luo,Li	Senior Manager	21 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	Angola basis / stock compensation	1.0	\$ 951.36	\$ 951.36
Luo,Li	Senior Manager	22 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	meeting with client and audit team to discuss methodology to determine Angolan tax basis and follow up with tax staff	1.0	\$ 951.36	\$ 951.36
Luo,Li	Senior Manager	23 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	Angola tax basis / debt tax DTL - reconciliation analysis	1.0	\$ 951.36	\$ 951.36
Raglan,Hubert C.	Senior Manager	21 Feb 2018	214-Senior Manager-Grade 4	Incremental Tax	Reviewing client's debt schedules. Call with EY team and client on the same. Reviewing memo on the same.	3.0	\$ 1,012.00	\$ 3,036.00
Raglan,Hubert C.	Senior Manager	23 Feb 2018	214-Senior Manager-Grade 4	Incremental Tax	Reviewing client's debt schedules. Call with EY team and client on the same. Reviewing memo on the same.	2.0	\$ 1,012.00	\$ 2,024.00
Patrick,Cody J	Senior	19 Feb 2018	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	1.0	\$ 504.00	\$ 504.00
Patrick,Cody J	Senior	20 Feb 2018	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	1.0	\$ 504.00	\$ 504.00
Patrick,Cody J	Senior	21 Feb 2018	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	2.0	\$ 504.00	\$ 1,008.00

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Name	Title	Date of Service	Revised Title	Revised Title	Description	Hours	Rate	Fees	
Patrick, Cody J	Senior	22 Feb 2018	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	2.0	\$ 504.00	\$ 1,008.00	
Patrick, Cody J	Senior	23 Feb 2018	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	2.0	\$ 504.00	\$ 1,008.00	
Talbot, Nadine	Senior Manager	19 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss angola tie out and other status of tax items (stock comp etc)	0.5	\$ 774.72	\$ 387.36	
Talbot, Nadine	Senior Manager	19 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	DTA concurrence memo - discussions on scheduling out DTLs base don production profiles	2.0	\$ 774.72	\$ 1,549.44	
Talbot, Nadine	Senior Manager	20 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss angola tie out and other status of tax items (stock comp etc)	0.5	\$ 774.72	\$ 387.36	
Talbot, Nadine	Senior Manager	22 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss angola tie out and other status of tax items (stock comp etc)	1.0	\$ 774.72	\$ 774.72	
Talbot, Nadine	Senior Manager	23 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss angola tie out and other status of tax items (stock comp etc)	1.0	\$ 774.72	\$ 774.72	
Agrawal, Yogesh	Senior	20 Feb 2018	423-Senior-Grade 3	Incremental Tax	Observing meetings between the Controller and Cobalt Tax team to evidence review performed for the Company's tax provision and deferred analysis as a part of the deficiency remediation.	1.5	\$ 614.40	\$ 921.60	
Agrawal, Yogesh	Senior	22 Feb 2018	423-Senior-Grade 3	Incremental Tax	Observing meetings between the Controller and Cobalt Tax team to evidence review performed for the Company's tax provision and deferred analysis as a part of the deficiency remediation.	1.5	\$ 614.40	\$ 921.60	
Agrawal, Yogesh	Senior	23 Feb 2018	423-Senior-Grade 3	Incremental Tax	Observing meetings between the Controller and Cobalt Tax team to evidence review performed for the Company's tax provision and deferred analysis as a part of the deficiency remediation.	1.0	\$ 614.40	\$ 614.40	
Agrawal, Yogesh	Senior	23 Feb 2018	423-Senior-Grade 3	Incremental Tax	Walkthrough documentation of the Company's income tax process and controls	4.0	\$ 614.40	\$ 2,457.60	
Talbot, Nadine	Senior Manager	19 Feb 2018	211-Senior Manager-Grade 1	Valuations	Heidelberg impairment	2.0	\$ 774.72	\$ 1,549.44	
Talbot, Nadine	Senior Manager	20 Feb 2018	211-Senior Manager-Grade 1	Valuations	Heidelberg impairment	1.0	\$ 774.72	\$ 774.72	
Talbot, Nadine	Senior Manager	21 Feb 2018	211-Senior Manager-Grade 1	Valuations	Heidelberg impairment	2.0	\$ 774.72	\$ 1,549.44	
Talbot, Nadine	Senior Manager	22 Feb 2018	211-Senior Manager-Grade 1	Valuations	Heidelberg impairment	1.0	\$ 774.72	\$ 774.72	
Talbot, Nadine	Senior Manager	23 Feb 2018	211-Senior Manager-Grade 1	Valuations	Heidelberg impairment	1.0	\$ 774.72	\$ 774.72	
Agrawal, Yogesh	Senior	20 Feb 2018	423-Senior-Grade 3	Valuations	Meetings with the EY Valuation team to discuss the progress made on Heidelberg impairment analysis where various inputs such as prices, discount rate, risk factors, etc were discussed.	1.0	\$ 614.40	\$ 614.40	
Agrawal, Yogesh	Senior	21 Feb 2018	423-Senior-Grade 3	Valuations	Meetings with the EY Valuation team to discuss the progress made on Heidelberg impairment analysis where various inputs such as prices, discount rate, risk factors, etc were discussed.	1.0	\$ 614.40	\$ 614.40	
Agrawal, Yogesh	Senior	22 Feb 2018	423-Senior-Grade 3	Valuations	Meetings with the EY Valuation team to discuss the progress made on Heidelberg impairment analysis where various inputs such as prices, discount rate, risk factors, etc were discussed.	1.0	\$ 614.40	\$ 614.40	
Agrawal, Yogesh	Senior	23 Feb 2018	423-Senior-Grade 3	Valuations	Meetings with the EY Valuation team to discuss the progress made on Heidelberg impairment analysis where various inputs such as prices, discount rate, risk factors, etc were discussed.	1.0	\$ 614.40	\$ 614.40	
Talbot, Nadine	Senior Manager	19 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Going concern concurrence memo discussions and clearing comments	1.0	\$ 774.72	\$ 774.72	
Talbot, Nadine	Senior Manager	20 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Going concern concurrence memo discussions and clearing comments	1.0	\$ 774.72	\$ 774.72	
Talbot, Nadine	Senior Manager	20 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Discussion on bankruptcy memo and bankruptcy testing (LSTC, expenses, Significant accounts and CRAs)	3.0	\$ 774.72	\$ 2,324.16	
Talbot, Nadine	Senior Manager	22 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Going concern concurrence memo discussions and clearing comments	0.5	\$ 774.72	\$ 387.36	
Gilmore, Virginia R	Senior	20 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items	1.7	\$ 566.40	\$ 962.88	
Gilmore, Virginia R	Senior	21 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items	7.5	\$ 566.40	\$ 4,248.00	
Gilmore, Virginia R	Senior	22 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items	8.0	\$ 566.40	\$ 4,531.20	
Gilmore, Virginia R	Senior	23 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items	1.0	\$ 566.40	\$ 566.40	
Wamwiri, Samuel M	Staff/Assistant	21 Feb 2018	444-Staff/Assistant-Grade 4	Bankruptcy/ Going Concern	General Expense testing For Bankruptcy to conclude on inclusion in Reorganization items	0.8	\$ 392.64	\$ 314.11	
Gilmore, Virginia R	Senior	2/24/2018-2/25/2017	422-Senior-Grade 2	Incremental Tax	OOS- Incremental Tax. Assisting Tax team with debt considerations	0.5	\$ 566.40	\$ 283.20	
Talbot, Nadine	Senior Manager	2/24/2018-2/25/2017	211-Senior Manager-Grade 1	Valuations	Review of Impairment Case Modeling	2.0	\$ 774.72	\$ 1,549.44	
Agrawal, Yogesh	Senior	2/24/2018-2/25/2017	423-Senior-Grade 3	Valuations	Time incurred to review the Step 2 fair value assessment and calculations from Heidelberg for impairment review	5.0	\$ 614.40	\$ 3,072.00	
Agrawal, Yogesh	Senior	2/24/2018-2/25/2017	423-Senior-Grade 3	Incremental Tax	Time incurred to set up and audit workpapers to gather test of controls evidence for the tax deficiency remediation	6.0	\$ 614.40	\$ 3,686.40	
Patrick, Cody J	Senior	2/24/2018-2/25/2017	421-Senior-Grade 1	Incremental Tax	income tax provision;- additional work related to bankruptcy	5.0	\$ 504.00	\$ 2,520.00	
Hoffman, John P	Partner/Principal	2/24/2018-2/25/2017	111-Partner/Principal-Grade 1	Incremental Tax	Angola basis / debt scheduling review	2.0	\$ 1,133.00	\$ 2,266.00	
Silveus, Liam Cha	Staff/Assistant	2/24/2018-2/25/2017	443-Staff/Assistant-Grade 3	Valuations	Impairment Case Modeling	2.0	\$ 317.76	\$ 635.52	
Farber, Brad Alan	Partner/Principal	2/24/2018-2/25/2017	111-Partner/Principal-Grade 1	Incremental Tax	Review of Angola DTA and DTL turns for US	4.0	\$ 1,018.56	\$ 4,074.24	
Luo, Li	Senior Manager	2/24/2018-2/25/2017	212-Senior Manager-Grade 2	Incremental Tax	income tax provision;- additional work related to bankruptcy	4.0	\$ 951.36	\$ 3,805.44	
Talbot, Nadine	Senior Manager	28 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss DTA/DTL scheduling and toe out of DTL and DTA balances. Discussions on approach to DTA consultation memo	1.0	\$ 774.72	\$ 774.72	
Agrawal, Yogesh	Senior	26 Feb 2018	423-Senior-Grade 3	Incremental Tax	Review deferred tax liability scheduling with the client and the team internally to develop an approach for the consultation memo with the professional practice group	2.5	\$ 614.40	\$ 1,536.00	
Agrawal, Yogesh	Senior	27 Feb 2018	423-Senior-Grade 3	Incremental Tax	Time incurred to update/redraft the Deferred tax assets realizability memo based on the discussions with the partner and the tax team	6.0	\$ 614.40	\$ 3,686.40	
Agrawal, Yogesh	Senior	27 Feb 2018	423-Senior-Grade 3	Incremental Tax	Time incurred to document the controls around the review of the deferred roll of PP&E, beginning balances, RTP, ending balances, prior period adjustments, accuracy and completeness etc.	3.5	\$ 614.40	\$ 2,150.40	
Agrawal, Yogesh	Senior	28 Feb 2018	423-Senior-Grade 3	Incremental Tax	Time incurred to document the Section 162m controls for tax remediation	1.0	\$ 614.40	\$ 614.40	
Agrawal, Yogesh	Senior	28 Feb 2018	423-Senior-Grade 3	Incremental Tax	Time incurred to document the review of the Income tax provision performed by the Controller. Documentation included reviewing the temporary and permanent differences in the provision workbook and making inquiries of the Controller.	4.5	\$ 614.40	\$ 2,764.80	
Talbot, Nadine	Senior Manager	27 Feb 2018	211-Senior Manager-Grade 1	Incremental Tax	Meeting to discuss DTA/DTL scheduling and toe out of DTL and DTA balances. Discussions on approach to DTA consultation memo	2.0	\$ 774.72	\$ 1,549.44	
Agrawal, Yogesh	Senior	01 Mar 2018	423-Senior-Grade 3	Incremental Tax	Test of controls work done to test the deferred PP&E rolforward control.	3.0	\$ 614.40	\$ 1,843.20	

Name	Title	Date of Service	Revised	Revised Name	Description	Hours	Hourly Rate	Fees
Agrawal, Yogesh	Senior	02 Mar 2018	423-Senior-Grade 3	Incremental Tax	Wrap up the walkthrough, controls, test of controls, and information produced by entity for partner and eqr review	4.5	\$ 614.40	\$ 2,764.80
Talbot, Nadine	Senior Manager	27 Feb 2018	211-Senior Manager-Grade 1	Valuations	Discussion on impairments. Review of TAS draft memo	1.0	\$ 774.72	\$ 774.72
Agrawal, Yogesh	Senior	26 Feb 2018	423-Senior-Grade 3	Valuations	Detail review impairment (valuations) workpapers prepared by the staff, provide comments, and clear back comments to sign off the workpapers	0.5	\$ 614.40	\$ 307.20
Agrawal, Yogesh	Senior	27 Feb 2018	423-Senior-Grade 3	Valuations	Tick and tie amounts on the impairment fair value memo from TAS to respond to the senior manager	1.0	\$ 614.40	\$ 614.40
Agrawal, Yogesh	Senior	02 Mar 2018	423-Senior-Grade 3	Valuations	Tick and tie the valuation reports received from the EY valuation team for impairment discounted cash flow testing	1.5	\$ 614.40	\$ 921.60
Talbot, Nadine	Senior Manager	28 Feb 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Review of memo, LSTC, reorg items. Clearing review comments.	5.0	\$ 774.72	\$ 3,873.60
Talbot, Nadine	Senior Manager	01 Mar 2018	211-Senior Manager-Grade 1	Bankruptcy/ Going Concern	Review of memo, LSTC, reorg items. Clearing review comments.	2.0	\$ 774.72	\$ 1,549.44
Gilmore, Virginia R	Senior	26 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items; bankruptcy walkthrough and test of controls	4.0	\$ 566.40	\$ 2,265.60
Gilmore, Virginia R	Senior	27 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items; bankruptcy walkthrough and test of controls	4.0	\$ 566.40	\$ 2,265.60
Gilmore, Virginia R	Senior	28 Feb 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items; bankruptcy walkthrough and test of controls	7.5	\$ 566.40	\$ 4,248.00
Gilmore, Virginia R	Senior	01 Mar 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items; bankruptcy walkthrough and test of controls	2.0	\$ 566.40	\$ 1,132.80
Gilmore, Virginia R	Senior	02 Mar 2018	422-Senior-Grade 2	Bankruptcy/ Going Concern	testing of bankruptcy items; bankruptcy walkthrough and test of controls	1.0	\$ 566.40	\$ 566.40
Agrawal, Yogesh	Senior	28 Feb 2018	423-Senior-Grade 3	Bankruptcy/ Going Concern	Work done to complete the Deferred taxes realizability memo that was submitted to the professional practice group	3.0	\$ 614.40	\$ 1,843.20
Orsi, Antonio Principe	Manager	27 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	3.0	\$ 626.00	\$ 1,878.00
Orsi, Antonio Principe	Manager	01 Mar 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	2.0	\$ 626.00	\$ 1,252.00
Orsi, Antonio Principe	Manager	02 Mar 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	1.0	\$ 626.00	\$ 626.00
Hoffman, John P	Partner/Principal	26 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	VA analysis / review of provision workpaper	1.0	\$ 1,133.00	\$ 1,133.00
Szurgot, Anna T	Partner/Principal	28 Feb 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	DTA memo	2.0	\$ 1,133.00	\$ 2,266.00
Orsi, Antonio Principe	Partner/Principal	26 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	2.0	\$ 851.00	\$ 1,702.00
Orsi, Antonio Principe	Partner/Principal	26 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	4.0	\$ 851.00	\$ 3,404.00
Orsi, Antonio Principe	Partner/Principal	26 Feb 2018	324-Manager-Grade 4	Valuations	Assisting Audit team with Valuations related to impairment analysis	3.0	\$ 851.00	\$ 2,553.00
Hickson, Benny Scott	Partner/Principal	27 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Review DTA memo, workpapers	2.3	\$ 928.32	\$ 2,135.14
Hickson, Benny Scott	Partner/Principal	01 Mar 2018	111-Partner/Principal-Grade 1	Bankruptcy/ Going Concern	Review substantive workpapers, close comments on reporting, review bankruptcy walkthrough and summary memo	2.0	\$ 928.32	\$ 1,856.64
Hickson, Benny Scott	Partner/Principal	02 Mar 2018	111-Partner/Principal-Grade 1	Valuations	Review GAAP checklists, TAS memos, reporting	2.0	\$ 928.32	\$ 1,856.64
Farber, Brad Alan	Partner/Principal	26 Feb 2018	111-Partner/Principal-Grade 1	Valuations	Review TAS memos, reporting	4.0	\$ 1,018.56	\$ 4,074.24
Farber, Brad Alan	Partner/Principal	27 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Review DTA memo, workpapers	2.0	\$ 1,018.56	\$ 2,037.12
Farber, Brad Alan	Partner/Principal	28 Feb 2018	111-Partner/Principal-Grade 1	Incremental Tax	Review DTA memo, workpapers	2.0	\$ 1,018.56	\$ 2,037.12
Farber, Brad Alan	Partner/Principal	01 Mar 2018	111-Partner/Principal-Grade 1	Incremental Tax	Review DTA memo, workpapers	4.0	\$ 1,018.56	\$ 4,074.24
Anderson, Cara	Staff/Assistant	02 Mar 2018	441-Staff/Assistant-Grade 1	Valuations	Cobalt SOW-Fabio	0.5	\$ 277.20	\$ 138.60
Rizvi, Syed Nasir Abbas	Senior	27 Feb 2018	421-Senior-Grade 1	Valuations	Valuation Specialists Review	2.0	\$ 648.56	\$ 1,297.12
Rizvi, Syed Nasir Abbas	Senior	28 Feb 2018	421-Senior-Grade 1	Valuations	Valuation Specialists Review	5.0	\$ 648.56	\$ 3,242.80
Rizvi, Syed Nasir Abbas	Senior	01 Mar 2018	421-Senior-Grade 1	Valuations	Valuation Specialists Review	1.8	\$ 648.56	\$ 1,167.41
Rizvi, Syed Nasir Abbas	Senior	02 Mar 2018	421-Senior-Grade 1	Valuations	Valuation Specialists Review	3.5	\$ 648.56	\$ 2,269.96
Leal, Fabio A.	Senior Manager	26 Feb 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	1.5	\$ 1,012.00	\$ 1,518.00
Leal, Fabio A.	Senior Manager	26 Feb 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	2.5	\$ 1,012.00	\$ 2,530.00
Leal, Fabio A.	Senior Manager	27 Feb 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	0.5	\$ 1,012.00	\$ 506.00
Leal, Fabio A.	Senior Manager	28 Feb 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	1.0	\$ 1,012.00	\$ 1,012.00
Leal, Fabio A.	Senior Manager	01 Mar 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	1.0	\$ 1,012.00	\$ 1,012.00
Leal, Fabio A.	Senior Manager	02 Mar 2018	214-Senior Manager-Grade 4	Valuations	Valuation Specialists Review	1.0	\$ 1,012.00	\$ 1,012.00
Patrick, Cody J	Senior	26 Feb 2018	421-Senior-Grade 1	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	3.0	\$ 504.00	\$ 1,512.00
Patrick, Cody J	Senior	26 Feb 2018	421-Senior-Grade 1	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	10.0	\$ 504.00	\$ 5,040.00
Patrick, Cody J	Senior	27 Feb 2018	421-Senior-Grade 1	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	10.0	\$ 504.00	\$ 5,040.00
Johnston, David Cairns	Partner/Principal	26 Feb 2018	111-Partner/Principal-Grade 1	Valuations	Valuation Specialists Review	2.0	\$ 1,133.00	\$ 2,266.00
Silveus, Liam Cha	Staff/Assistant	27 Feb 2018	443-Staff/Assistant-Grade 3	Valuations	Valuation Specialists Review	0.4	\$ 317.76	\$ 127.10
Hoffman, John P	Partner/Principal	02 Mar 2018	111-Partner/Principal-Grade 1	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	6.0	\$ 1,133.00	\$ 6,798.00
Luo, Li	Senior Manager	26 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	10.0	\$ 951.36	\$ 9,513.60
Luo, Li	Senior Manager	27 Feb 2018	212-Senior Manager-Grade 2	Incremental Tax	Non-Core: Working through DTA Concurrence Memo Core: working through Income Tax Standard Procedures	10.0	\$ 951.36	\$ 9,513.60
Leal, Fabio A.	Senior Manager	3/5/2018-3/9/2018	214-Senior Manager-Grade 4	Valuations	cleaning and wrapping up documentation for 2017 valuation	2.8	\$ 1,012.00	\$ 2,833.60

Name	Title	Date of Service	Rate	Activity	Description	Hours	Hourly Rate	Fees
Orsi, Antonio Principe	Partner/Principal	3/5/2018-3/9/2018	324-Manager-Grade 4	Valuations	Assisting team with wrap up of documentation related to impairment analysis	1.0	\$ 851.00	\$ 851.00
Rizvi, Syed Nasir Abbas	Senior	3/5/2018-3/9/2018	421-Senior-Grade 1	Valuations	cleaning and wrapping up documentation for valuation	2.5	\$ 648.56	\$ 1,621.40
Anderson, Cara	Staff/Assistant	3/5/2018-3/9/2018	441-Staff/Assistant-Grade 1	Valuations	cleaning and wrapping up comment clearing from Nasir	1.5	\$ 277.20	\$ 415.80
Farber, Brad Alan	Partner/Principal	3/5/2018-3/9/2018	111-Partner/Principal-Grade 1	Incremental Tax	Review DTA memo, workpapers	2.0	\$ 1,018.56	\$ 2,037.12
Agrawal, Yogesh	Senior	3/10/2018-3/17/2018	423-Senior-Grade 3	Bankruptcy/ Going Concern	Time incurred to wrap up controls evidence documentation for various controls (provision, RTP, deferred, UTP, footnote tieout, journal entries etc) in the tax process based on deliverables received from the client	12.0	\$ 614.40	\$ 7,372.80
						TOTAL: 496.1		TOTAL: \$364,559.90

Certificate of Service

I certify that on May 16, 2018, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Zack A. Clement

Zack A. Clement

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

COBALT INTERNATIONAL ENERGY, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 17-36709 (MI)
)
) (Jointly Administered)
)

**ORDER GRANTING FINAL APPLICATION
OF ERNST & YOUNG LLP FOR COMPENSATION FOR
THE PERIOD FROM DECEMBER 14, 2017 THROUGH APRIL 10, 2018**

Upon the final fee application (the “Application”)² of Ernst & Young LLP (“EY LLP”), as auditor to the above-captioned debtors and debtors in possession (the “Debtors”), for final allowance of compensation for services rendered and reimbursement of expenses incurred during the period from December 14, 2017 through April 10, 2018; it appearing to the Court that all applicable requirements of sections 327, 328, 330 and 330 of title 11 of the United States Bankruptcy Code, as well as Rule 2016 of the Federal Rules of Bankruptcy Procedure and the Local Court Rules of the United States Bankruptcy Court for the Southern District of Texas have been satisfied; and that the notice of the Application was appropriate, and that no other notice is necessary; and based upon the pleadings and the record, and after due deliberation and sufficient cause appearing therefore,

It is hereby ORDERED AND ADJUDGED that:

1. The Application is GRANTED.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Cobalt International Energy, Inc. (1169); Cobalt International Energy GP, LLC (7374); Cobalt International Energy, LP (2411); Cobalt GOM LLC (7188); Cobalt GOM # 1 LLC (7262); and Cobalt GOM # 2 LLC (7316). The Debtors’ service address is: 920 Memorial City Way, Suite 100, Houston, Texas 77024.

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

2. The Court allows on a final basis compensation for professional services rendered by EY LLP during the Fee Period in the amount of \$519,059.90.

3. The Debtors or the Plan Administrator, as applicable, are authorized and directed to pay EY LLP all fees and expenses allowed pursuant to this Order, to the extent not already paid.

Dated: _____, 2018
Houston, Texas

THE HONORABLE MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE