

In re. Emerge Energy Services LP, et al.

Case No. 19-11563  
Reporting Period: 12/1/2019 - 12/31/2019

**MONTHLY OPERATING REPORT**  
File with Court and submit copy to United States Trustee within 20 days after end of month

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a		X	
Schedule of Professional Fees Paid	MOR-1b		X	
Copies of bank statements			X	
Cash disbursements journals				
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Postpetition Taxes	MOR-4	X		
Copies of IRS Form 6123 or payment receipt			X	
Copies of tax returns filed during reporting period			X	
Summary of Unpaid Postpetition Debts	MOR-4	X		
Listing of aged accounts payable	MOR-4		X	
Accounts Receivable Reconciliation and Aging	MOR-5	X		
Debtor Questionnaire	MOR-5	X		

This monthly operating report ("MOR") and all its related exhibits has been prepared using the Debtors' books and records as supplemented from other sources such as bank statement and court authorized DIP cash budget information. The Debtors' books and records have not been audited by an outside, independent accounting firm since the calendar year ended 2018. The ordinary preparation of financial statements inherently requires a company's management to make reasonable estimates. This MOR submission includes information for Debtor entity Emerge Energy Services, LP (Case #19-11563) as well as all other Debtor entities jointly administered under Case #19-11563 (Emerge Energy Services GP LLC: Case #19-11564, Emerge Energy Services Operating LLC: Case #19-11565, Superior Silica Sands LLC: Case #19-11566, and Emerge Energy Services Finance Corporation: Case #19-11567). I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Debtor Date

\_\_\_\_\_  
Signature of Joint Debtor Date

/s/ Vanessa Gomez 10-Feb-20  
\_\_\_\_\_  
Signature of Authorized Individual\* Date

Vanessa Gomez Chief Financial Officer  
\_\_\_\_\_  
Printed Name of Authorized Individual Title of Authorized Individual

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.



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**December Monthly Operating Report:**  
Explanations and Clarifications

**MOR 1 – SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

The Schedule of Cash Receipts and Disbursements reflects all Debtor cash activity from 12/1/2019 through 12/31/2019.

The Master Funding Account is a bank account in the name of Emerge Energy Services LP. However, the Debtors' record and present this account as an asset on the balance sheet of Emerge Energy Services Operating LLC. After discussion with the Debtors' accounting personnel, changing the presentation of this account would create a burden for the Debtors'. Therefore, the presentation of this account in this Monthly Operating Report ("MOR") is consistent with the Debtors books and records.

As described in detail in the Cash Management Order, all of the Debtors' employees are employed by and paid salaries and wages from Emerge Energy Services GP, through that Debtors' payroll account. For accounting purposes, employees (and related expenses) are assigned and presented based upon the nature of their job and duties to either debtor Superior Silica Sands LLC or debtor Emerge Energy Services Operating LLC. Funds are first transferred from Superior Silica Sands LLC to the Master Funding Account, with funds then transferred from the Master Funding Account to Emerge Energy Services GP for reimbursement with each bi-weekly payroll.

Consistent with the Court's order (Docket #195), the Debtors opened a new bank account for the purpose of holding adequate assurance deposits to select utility providers. The account was opened by Emerge Energy Services LP with Signature Bank (acct # ending 8517) on 7/29/2019. For accounting purposes, activity in the account and balances in the account are recorded on the books and records of Superior Silica Sands LLC and reported as Unrestricted Cash and Equivalents.

The "Non-Cash Accounting Adjustments" reported on the statement of cash flows primarily relate to the reversal of accounting entries posted to the balance sheet prior to filing. The entry was generated by an accounts payable disbursement that was initiated but never paid out of the Emerge Energy Operating LLC checking account. The same transactions were initiated and actually paid out of a different account, but the original "duplicate" transactions were not voided until the following month.

In lieu of providing copies of the bank statements, journals, and account reconciliations, the Debtors attest that bank reconciliations are performed for each cash accounts presented on the Debtors' balance sheets. The Debtors retain bank statements for all open and active bank accounts. All cash disbursement activity is recorded in the Debtors' general ledger.

**MOR 2 – STATEMENT OF OPERATIONS**

The reported December Stub Period statement of operations reflects estimated performance for 12/1/2019 through 12/20/2019, the Effective Date of the Company's Plan of Reorganization.

The Debtor's assumed 20/31<sup>sts</sup> of the December full-month performance, excluding all post-emergence, restructuring-related entries, to approximate the Debtors' performance during December. Further, there were retro-active accounting adjustments booked to post-petition periods that have been reflected in the cumulative filing-to-date statement of operations. These retroactive adjustments are non-cash, GAAP accounting adjustments related to rolling forward the 2018 Impairment and other retro-active correcting entries (as described further, below).

Reported sales figures are per the Debtors' books and records. The Debtors record revenue as customer orders are earned, depending on terms that may or may not be upon shipment. For example, if a customer orders 10,000 tons FOB destination, delivery may require 5 days. In this example the revenue from that sale is recorded on day 5, when the 10,000th ton is received by the customer. These sales figures may not match receipts because of differences between revenue recognition and cash receipt timing.

As described in detail in the Cash Management Order and above, all of the Debtors' employees are employed and paid by Emerge Energy Services GP through its payroll account. However, these funds are reimbursed to Emerge Energy Services GP by Superior Silica Sands LLC and Emerge Energy Services Operating LLC and expenses related to these transactions are presented on the income statement of each of these two debtors respectively.

Professionals Fees reported on the Statement of Operations reflect professional fee accruals and not cash payments; professional fees will be paid consistent with Court ordered payment protocols.

Reported financials do not reflect the impact of any potential 2019 write-offs.

### **MOR 3 – BALANCE SHEET**

The Closing Balance Sheet reflects estimated 12/20/2019 (Plan Effective Date) balances per the Debtors' books and records. As such, reported Cash and Cash Equivalent Balances reported on MOR 3 will not match the reported ending balances on MOR 1.

Debtor Superior Silica Sands LLC, Emerge Energy Services Operating LLC, and Emerge Energy Services LP are all borrowers under the pre-petition 1st lien ABL, 2nd Lien Secured Notes as well as the post-petition DIP credit facility. However, all debt and related interest is presented on the financial statements of debtor Emerge Energy Services Operating LLC.

The Opening Balance Sheet and closing 12/20/2019 Balance Sheet amounts are estimated and reflect book values. Balance sheets are presented on a GAAP basis which may not be reflective of market values.

The MOR reflects certain retroactive accounting adjustments to the Debtors' books and records for periods prior to filing. These adjustments impact the Opening Balance Sheet and December month-end Balance Sheet of this MOR. No additional retroactive Opening Balance Sheet entries have been booked subsequent to the filing of the November MOR. A more detailed discussion of these adjustments is as follows:

**2018 Impairment:** During the fourth quarter of 2018, the Company experienced a sharp decline in the demand for northern white sand, the primary product of its Wisconsin mines and plants. Accordingly, as part of its 2018 financial statement audit consistent with GAAP, the Company performed impairment testing of these assets which resulted in the Company recording a non-cash reduction of \$105.6 million related to impairment of these long-lived assets. The Debtors, also as part of the 2018 financial statement audit, recorded impairment charges to select Northern White inventory amounts as of 12/31/2018. See the Debtors' 10-K for the period ended 12/31/2018 filed with the SEC on 10/18/2019 for further discussion. Additional entries related to the 2018 Impairment were recorded in Q1, Q2, and Q3 2019. These entries reduced COGS (driven by the impaired Northern White inventory cost basis) and depreciation expense (driven by the impaired Northern White depreciable basis).

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**Other:** The Debtors recorded a pre-petition obligation for Superior Silica Sands LLC in Q1 and Q2 2019 associated with a take-or-pay shortfall penalty in connection with a contract that has been rejected by a final Court order (Docket #207). The Debtors reversed both a Q1 and Q2 2019 write-off of 1L Deferred Financing Costs from Emerge Energy Services Operating LLC.

**Lease Accounting:** The Company has updated its books and records to reflect updated lease terms associated with the new railcar and amended terminal leases; these entries adjust certain accounting assets / liabilities (notably the “Right of Use Asset” and “Operating Lease Accounting Liability”), including removing the balances associated with the railcar leases that have been rejected by a final Court order (Docket #208). These line items are strictly accounting assets / liabilities and may not match balances reported elsewhere.

Within owners’ equity, there is an item “Treasury Transactions with Emerge Energy Services Operating LLC”, which represents the Emerge Energy Services Operating LLC investment in Superior Silica Sands LLC.

The Secured Debt balance was reduced by \$16.3M on Emerge Energy Services Operating LLC’s balance sheet since filing as customer collections were treated as deemed draws on the DIP facility and deemed reductions to pre-petition Secured Debt, as required by the DIP agreement authorized the by Court on a final basis. Effective 8/31/2019, per an amendment to the DIP agreement, from the week ended 8/31/2019 forward no customer collections are treated as deemed draws on the DIP facility or as deemed reductions to pre-petition Secured Debt.

The Debtors have stopped accruing interest on its books and records related to its pre-petition Secured Debt beginning in October. The Debtors have not entered retroactive adjustments to remove interest accrued in prior post-petition periods.

Reported financials do not reflect the impact of any potential 2019 impairments.

#### **MOR 4 – STATUS OF POST PETITION TAXES & SUMMARY OF UNPAID POSTPETITION DEBTS**

All reported balances are estimated as of 12/20/2019, the Effective Date of the Debtors’ Plan of Reorganization. The reported figures are estimates; these figures are only finalized as part of the Debtors’ typical month-end close process, which would not report 12/20/2019 balances.

Certain items listed as past due in the schedule of the Debtors’ post-petition debt aging relate to billed charges associated with contracts that have been rejected through Court order. The Debtors have recorded entries removing these obligations from their books and records. \$41.3M of the \$45.2M outstanding Emerge Energy Services Operating LLC post-petition debt is the DIP facility.

#### **MOR 5 – ACCOUNTS RECEIVABLE RECONCILIATION AND AGING & DEBTOR QUESTIONNAIRE**

All reported balances are estimated as of 12/20/2019, the Effective Date of the Debtors’ Plan of Reorganization. The reported figures are estimates; these figures are only finalized as part of the Debtors’ typical month-end close process, which would not report 12/20/2019 balances.

Accounts receivable balances are reported on the Superior Silica Sands LLC balance sheet. Accounts Receivable receipts will not match the period revenue due to timing differences in the

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recognition of revenue, which is recorded as customer orders are earned/completed, while receipts will lag, as receipts are typically received 30 days following invoice.

The debtors have written off the \$2.54 million 90+ day past due balance with EP Energy, LLC that were previously recorded as an uncollectible balance; EP was in breach of its contract with the Debtors. The Debtors filed a lawsuit against EP Energy, LLC seeking a judgement demanding payment of this balance. On 10/4/2019, EP Energy Filed for Chapter 11 Bankruptcy; the Debtors have submitted a claim in that case and is an unsecured creditor.

As noted above, total stub period customer receipts reported on the Superior Silica Sands LLC MOR will not match the total amount that the pre-petition secured debt balance was reduced because of the customer collection reporting timing.

# **SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

Amounts reported are per the debtor's books, not the bank statement. The beginning cash is the ending cash from the prior month.

BANK ACCOUNTS								
Last 4 Acct #:	5661	5688	5653	7237	5725	5012	8517	CURRENT MONTH
Acct Entity:	SSS	SSS	SSS	OpCo	OpCo	EES, GP	SSS / EES, LP	
Acct Name:	Operating	Collections	A/P	Checking	Master Funding	Payroll	Utility Deposit	
<b>CASH BEGINNING OF MONTH</b>	\$ 1,433,989	\$ (744)	\$ (151,350)	\$ (146,048)	\$ 9,997,970	\$ 173	\$ 199,500	\$ 11,333,490
<b>RECEIPTS</b>								
CASH SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTS RECEIVABLE	\$ -	\$ 6,742,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,742,401
LOANS AND ADVANCES	\$ -	\$ 10,029,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,029,803
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER (ATTACH LIST)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS (FROM DIP ACCTS)	\$ 5,047,221		\$ 254,821	\$ 7,970,204	\$ 16,772,205	\$ 1,923,611	\$ -	\$ 31,968,061
<b>TOTAL RECEIPTS</b>	\$ 5,047,221	\$ 16,772,205	\$ 254,821	\$ 7,970,204	\$ 16,772,205	\$ 1,923,611	\$ -	\$ 48,740,266
<b>DISBURSEMENTS</b>								
NET PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,451,425)	\$ -	\$ (1,451,425)
PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (175,421)	\$ -	\$ (175,421)
SALES, USE, & OTHER TAXES	\$ (21,287)	\$ -	\$ (21,144)	\$ -	\$ -	\$ -	\$ -	\$ (42,431)
INVENTORY PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SECURED/ RENTAL/ LEASES	\$ -	\$ -	\$ (47,274)	\$ -	\$ -	\$ -	\$ -	\$ (47,274)
INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE	\$ (10,552)	\$ -	\$ -	\$ (507,956)	\$ -	\$ -	\$ -	\$ (518,508)
SELLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CapEx	\$ (90,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,979)
Interest / Fees	\$ (776,698)		\$ -	\$ (118,650)	\$ (2,703)	\$ -	\$ -	\$ (898,051)
OTHER (Attach Schedule)	\$ (3,845,237)	\$ -	\$ (345,460)	\$ (398,371)	\$ -	\$ -	\$ -	\$ (4,589,069)
OWNER DRAW *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS (TO DIP ACCTS)	\$ -	\$ (16,772,205)	\$ -	\$ -	\$ (15,195,856)	\$ -	\$ -	\$ (31,968,061)
PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ (6,798,019)	\$ -	\$ -	\$ -	\$ (6,798,019)
U.S. TRUSTEE QUARTERLY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COURT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ (4,744,754)	\$ (16,772,205)	\$ (413,877)	\$ (7,822,996)	\$ (15,198,559)	\$ (1,626,846)	\$ -	\$ (46,579,238)
	\$ 4,737,369							
NET CASH FLOW	\$ 302,467	\$ (0)	\$ (159,056)	\$ 147,207	\$ 1,573,645	\$ 296,764	\$ -	\$ 2,161,028
(RECEIPTS LESS DISBURSEMENTS)								
Non-Cash Accounting Adjustments		\$ 106	\$ 2,140		\$ (0)	\$ -	\$ -	\$ 2,246
<b>CASH - END OF MONTH</b>	\$ 1,736,456	\$ (637)	\$ (308,267)	\$ 1,160	\$ 11,571,615	\$ 296,937	\$ 199,500	\$ 13,496,764

\* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)								
<b>TOTAL DISBURSEMENTS</b>	\$ 4,744,754	\$ 16,772,205	\$ 413,877	\$ 7,822,996	\$ 15,198,559	\$ 1,626,846	\$ -	\$ 46,579,238
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$ -	\$ (16,772,205)	\$ -	\$ -	\$ (15,195,856)	\$ -	\$ -	\$ (31,968,061)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	\$ 4,744,754	\$ -	\$ 413,877	\$ 7,822,996	\$ 2,703	\$ 1,626,846	\$ -	\$ 14,611,177

# **SCHEDULE OF CUMULATIVE CASH RECEIPTS AND DISBURSEMENTS**

Amounts reported are per the debtor's books, not the bank statement. The beginning cash is the ending cash from the prior month.

Last 4 Acct #: Acct Entity: Acct Name:	BANK ACCOUNTS								CUMULATIVE FILING TO DATE
	5661	5688	5653	7237	5725	5012	8517		
	SSS Operating	SSS Collections	SSS A/P	OpCo Checking	OpCo Master Funding	EES, GP Payroll	SSS / EES, LP Utility Deposit		
CASH BEGINNING OF MONTH	\$ 708,825	\$ 506,629	\$ (139,896)	\$ (468,792)	\$ 102,547	\$ 72,889	\$ -	\$ 782,202	
RECEIPTS									
CASH SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ACCOUNTS RECEIVABLE	\$ -	\$ 57,868,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,868,673	
LOANS AND ADVANCES	\$ -	\$ 23,979,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,979,803	
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER (ATTACH LIST)	\$ 472,106	\$ 222,223	\$ 83,783	\$ 9,201	\$ 345	\$ 810	\$ -	\$ 788,469	
TRANSFERS (FROM DIP ACCTS)	\$ 42,719,039	\$ 255,991	\$ 2,632,212	\$ 20,916,811	\$ 86,503,107	\$ 8,745,575	\$ 454,750	\$ 162,227,485	
TOTAL RECEIPTS	\$ 43,191,145	\$ 82,326,691	\$ 2,715,995	\$ 20,926,012	\$ 86,503,452	\$ 8,746,386	\$ 454,750	\$ 244,864,430	
DISBURSEMENTS									
NET PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,228,020)	\$ -	\$ (7,228,020)	
PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,294,317)	\$ -	\$ (1,294,317)	
SALES, USE, & OTHER TAXES	\$ (54,573)	\$ -	\$ (682,404)	\$ (121,126)	\$ -	\$ -	\$ -	\$ (858,103)	
INVENTORY PURCHASES	\$ (681,213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (681,213)	
SECURED/ RENTAL/ LEASES	\$ (32,000)	\$ -	\$ (237,261)	\$ -	\$ -	\$ -	\$ -	\$ (269,261)	
INSURANCE	\$ (538,717)	\$ -	\$ -	\$ (4,865)	\$ -	\$ -	\$ -	\$ (543,582)	
ADMINISTRATIVE	\$ (312,144)	\$ -	\$ (11,739)	\$ (3,516,394)	\$ -	\$ -	\$ -	\$ (3,840,276)	
SELLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CapEx	\$ (758,015)	\$ -	\$ (18,626)	\$ -	\$ -	\$ -	\$ -	\$ (776,642)	
Interest / Fees	\$ (1,764,254)	\$ (6,878)	\$ -	\$ (1,700,232)	\$ (20,006)	\$ -	\$ -	\$ (3,491,369)	
OTHER (Attach Schedule)	\$ (35,492,873)	\$ -	\$ (1,852,571)	\$ (1,788,833)	\$ -	\$ -	\$ -	\$ (39,134,278)	
OWNER DRAW *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFERS (TO DIP ACCTS)	\$ (1,163,575)	\$ (82,828,010)	\$ (83,904)	\$ (2,966,151)	\$ (75,014,378)	\$ -	\$ (255,250)	\$ (162,311,269)	
PROFESSIONAL FEES	\$ (1,366,151)	\$ -	\$ -	\$ (10,546,690)	\$ -	\$ -	\$ -	\$ (11,912,840)	
U.S. TRUSTEE QUARTERLY FEES	\$ -	\$ -	\$ -	\$ (280,562)	\$ -	\$ -	\$ -	\$ (280,562)	
COURT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL DISBURSEMENTS	\$ (42,163,514)	\$ (82,834,888)	\$ (2,886,506)	\$ (20,924,853)	\$ (75,034,384)	\$ (8,522,337)	\$ (255,250)	\$ (232,621,732)	
NET CASH FLOW									
NET CASH FLOW	\$ 1,027,631	\$ (508,198)	\$ (170,511)	\$ 1,160	\$ 11,469,068	\$ 224,048	\$ 199,500	\$ 12,242,699	
(RECEIPTS LESS DISBURSEMENTS)									
Non-Cash Accounting Adjustments									
Non-Cash Accounting Adjustments	\$ -	\$ 931	\$ 2,140	\$ 468,792	\$ (0)	\$ -	\$ -	\$ 471,863	
CASH - END OF MONTH	\$ 1,736,456	\$ (637)	\$ (308,267)	\$ 1,160	\$ 11,571,615	\$ 296,937	\$ 199,500	\$ 13,496,764	

\* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)								
TOTAL DISBURSEMENTS	\$ 42,163,514	\$ 82,834,888	\$ 2,886,506	\$ 20,924,853	\$ 75,034,384	\$ 8,522,337	\$ 255,250	\$ 232,621,732
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$ (1,163,575)	\$ (82,828,010)	\$ (83,904)	\$ (2,966,151)	\$ (75,014,378)	\$ -	\$ (255,250)	\$ (162,311,269)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	\$ 40,999,939	\$ 6,878	\$ 2,802,601	\$ 17,958,702	\$ 20,006	\$ 8,522,337	\$ -	\$ 70,310,463

## SCHEDULE OF OTHER CASH RECEIPTS

BANK ACCOUNTS								
Last 4 Acct #:	5661	5688	5653	7237	5725	5012	8517	
Acct Entity:	SSS	SSS	SSS	OpCo	OpCo	EES, GP	SSS / EES, LP	<b>CURRENT</b>
Acct Name:	Operating	Collections	A/P	Checking	Master Funding	Payroll	Utility Deposit	<b>MONTH</b>
Returned ACH / Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER DISBURSEMENTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## SCHEDULE OF OTHER CASH DISBURSEMENTS

BANK ACCOUNTS								
Last 4 Acct #:	5661	5688	5653	7237	5725	5012	8517	
Acct Entity:	SSS	SSS	SSS	OpCo	OpCo	EES, GP	SSS / EES, LP	<b>CURRENT</b>
Acct Name:	Operating	Collections	A/P	Checking	Master Funding	Payroll	Utility Deposit	<b>MONTH</b>
Other Production Costs	\$ (1,746,343)	\$ -	\$ (170,078)	\$ (398,371)	\$ -	\$ -	\$ -	\$ (2,314,793)
Logistics	\$ (892,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (892,000)
Utilities	\$ (482,780)	\$ -	\$ (175,382)	\$ -	\$ -	\$ -	\$ -	\$ (658,162)
Mining	\$ (724,114)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (724,114)
<b>TOTAL OTHER DISBURSEMENTS</b>	\$ (3,845,237)	\$ -	\$ (345,460)	\$ (398,371)	\$ -	\$ -	\$ -	\$ (4,589,069)



## SCHEDULE OF CUMULATIVE OTHER CASH RECEIPTS

BANK ACCOUNTS								CUMULATIVE FILING TO DATE
Last 4 Acct #:	5661	5688	5653	7237	5725	5012	8517	
Acct Entity:	SSS	SSS	SSS	OpCo	OpCo	EES, GP	SSS / EES, LP	
Acct Name:	Operating	Collections	A/P	Checking	Master Funding	Payroll	Utility Deposit	
Returned ACH / Check	\$ 472,106	\$ 686						
Refund Received	\$ -	\$ 221,538	\$ -	\$ -	\$ -	\$ 123	\$ -	\$ 221,660
<b>TOTAL OTHER DISBURSEMENTS</b>	<b>\$ 472,106</b>	<b>\$ 222,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123</b>	<b>\$ -</b>	<b>\$ 694,452</b>

## SCHEDULE OF CUMULATIVE OTHER CASH DISBURSEMENTS

BANK ACCOUNTS								CUMULATIVE FILING TO DATE
Last 4 Acct #:	5661	5688	5653	7237	5725	5012	8517	
Acct Entity:	SSS	SSS	SSS	OpCo	OpCo	EES, GP	SSS / EES, LP	
Acct Name:	Operating	Collections	A/P	Checking	Master Funding	Payroll	Utility Deposit	
Other Production Costs	\$ (15,738,542)	\$ -	\$ (898,441)	\$ (1,788,833)	\$ -	\$ -	\$ -	\$ (18,425,816)
Logistics	\$ (11,386,363)	\$ -	\$ (614)	\$ -	\$ -	\$ -	\$ -	\$ (11,386,977)
Utilities	\$ (2,196,361)	\$ -	\$ (953,516)	\$ -	\$ -	\$ -	\$ -	\$ (3,149,876)
Mining	\$ (6,171,608)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,171,608)
<b>TOTAL OTHER DISBURSEMENTS</b>	<b>\$ (35,492,873)</b>	<b>\$ -</b>	<b>\$ (1,852,571)</b>	<b>\$ (1,788,833)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (39,134,278)</b>

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

This schedule includes all retained professional payments from case inception to current month.

[illegible]

**STATEMENT OF OPERATIONS**  
(Income Statement)

The Statement of Operations is prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

	Month To Date							
	Superior Silica Sands							
REVENUES	LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated	
Gross Revenues	\$ 3,935,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,935,353	
Less: Returns and Allowances	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33	
Net Revenue	\$ 3,935,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,935,386	
COST OF GOODS SOLD								
Beginning Inventory	\$ 16,276,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,276,427	
Add: Purchases	\$ 375,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,065	
Add: Cost of Labor	\$ 504,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,084	
Add: Other Costs (attach schedule)	\$ (141,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (141,812)	
Less: Ending Inventory	\$ (11,526,480)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,526,480)	
Cost of Goods Sold	\$ (5,487,284)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,487,284)	
Gross Profit	\$ (1,551,898)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,551,898)	
OPERATING EXPENSES								
Advertising	\$ (1,100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,100)	
Auto and Truck Expense	\$ (3,776)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,776)	
Bad Debts	\$ 3,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706	
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits Programs	\$ (37,347)	\$ (2,983)	\$ -	\$ -	\$ -	\$ -	\$ (40,330)	
Insurance	\$ (170,019)	\$ (51,576)	\$ -	\$ -	\$ -	\$ -	\$ (221,595)	
Management Fees/Bonuses	\$ -	\$ (44,809)	\$ -	\$ -	\$ -	\$ -	\$ (44,809)	
Office Expense	\$ (117,813)	\$ (7,099)	\$ -	\$ -	\$ -	\$ -	\$ (124,911)	
Pension & Profit-Sharing Plans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent and Lease Expense	\$ (26,687)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,687)	
Salaries/Commissions/Fees	\$ (294,540)	\$ (37,005)	\$ -	\$ -	\$ -	\$ -	\$ (331,545)	
Supplies	\$ (4,435)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,435)	
Taxes - Payroll	\$ (29,129)	\$ (720)	\$ -	\$ -	\$ -	\$ -	\$ (29,849)	
Taxes - Real Estate	\$ 23,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,912	
Taxes - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel and Entertainment	\$ (8,483)	\$ (10,215)	\$ -	\$ -	\$ -	\$ -	\$ (18,699)	
SG&A Utilities	\$ (5,175)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,175)	
Other (attach schedule)	\$ (504)	\$ (22,819)	\$ -	\$ -	\$ -	\$ -	\$ (23,323)	
Total Operating Expenses Before Depreciation	\$ (671,391)	\$ (177,226)	\$ -	\$ -	\$ -	\$ -	\$ (848,617)	
Depreciation/Depletion/Amortization	\$ (543,702)	\$ (26)	\$ -	\$ -	\$ -	\$ -	\$ (543,728)	
Net Profit (Loss) Before Other Income & Expenses	\$ (2,766,991)	\$ (177,252)	\$ -	\$ -	\$ -	\$ -	\$ (2,944,242)	
OTHER INCOME AND EXPENSES								
Other Income (attach schedule)	\$ (10,487)	\$ (2,821,600)	\$ -	\$ -	\$ -	\$ 2,841,489	\$ 9,402	
Interest Expense	\$ (2,747)	\$ (268,842)					\$ (271,589)	
Other Expense (attach schedule)	\$ (16,426)	\$ (614)	\$ -	\$ -	\$ -	\$ -	\$ (17,040)	
Net Profit (Loss) Before Reorganization Items	\$ (2,796,650)	\$ (3,268,307)	\$ -	\$ -	\$ -	\$ 2,841,489	\$ (3,223,469)	
REORGANIZATION ITEMS								
Professional Fees	\$ (44,839)	\$ (807,496)	\$ -	\$ -	\$ -	\$ -	\$ (852,335)	
U. S. Trustee Quarterly Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gain (Loss) from Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Reorganization Expenses (attach schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Reorganization Expenses	\$ (44,839)	\$ (807,496)	\$ -	\$ -	\$ -	\$ -	\$ (852,335)	
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Profit (Loss)	\$ (2,841,489)	\$ (4,075,803)	\$ -	\$ -	\$ -	\$ 2,841,489	\$ (4,075,803)	

\*"Insider" is defined in 11 U.S.C. Section 101(31).

**STATEMENT OF CUMULATIVE OPERATIONS**  
(Income Statement)

The Statement of Operations is prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

	Cumulative Filing to Date						
	Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated
<b>REVENUES</b>							
Gross Revenues	\$ 42,073,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,073,806
Less: Returns and Allowances	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33
Net Revenue	\$ 42,073,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,073,839
<b>COST OF GOODS SOLD</b>							
Beginning Inventory	\$ 17,671,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,671,511
Add: Purchases	\$ 24,037,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,037,878
Add: Cost of Labor	\$ 5,730,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,730,152
Add: Other Costs (attach schedule)	\$ 11,874,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,874,079
Less: Ending Inventory	\$ (11,526,480)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,526,480)
Cost of Goods Sold	\$ (47,787,139)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47,787,139)
Gross Profit	\$ (5,713,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,713,300)
<b>OPERATING EXPENSES</b>							
Advertising	\$ (29,037)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,037)
Auto and Truck Expense	\$ (54,684)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (54,684)
Bad Debts	\$ (265,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (265,338)
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits Programs	\$ (299,504)	\$ (26,094)	\$ -	\$ -	\$ -	\$ -	\$ (325,597)
Insurance	\$ (989,080)	\$ (364,609)	\$ -	\$ -	\$ -	\$ -	\$ (1,353,689)
Management Fees/Bonuses	\$ (476)	\$ (114,699)	\$ -	\$ -	\$ -	\$ -	\$ (115,176)
Office Expense	\$ (469,583)	\$ (61,141)	\$ -	\$ -	\$ -	\$ -	\$ (530,723)
Pension & Profit-Sharing Plans	\$ -	\$ (234,364)	\$ -	\$ -	\$ -	\$ -	\$ (234,364)
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent and Lease Expense	\$ (282,180)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (282,180)
Salaries/Commissions/Fees	\$ (2,080,642)	\$ (283,263)	\$ -	\$ -	\$ -	\$ -	\$ (2,363,905)
Supplies	\$ (88,579)	\$ (231)	\$ -	\$ -	\$ -	\$ -	\$ (88,810)
Taxes - Payroll	\$ (132,127)	\$ (12,780)	\$ -	\$ -	\$ -	\$ -	\$ (144,907)
Taxes - Real Estate	\$ (292,643)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (292,643)
Taxes - Other	\$ (14,940)	\$ (4,126)	\$ -	\$ -	\$ -	\$ -	\$ (19,066)
Travel and Entertainment	\$ (212,202)	\$ (21,718)	\$ -	\$ -	\$ -	\$ -	\$ (233,920)
SG&A Utilities	\$ (50,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,250)
Other (attach schedule)	\$ (22,172)	\$ (1,970,383)	\$ -	\$ -	\$ -	\$ -	\$ (1,992,555)
Total Operating Expenses Before Depreciation	\$ (5,283,437)	\$ (3,093,408)	\$ -	\$ -	\$ -	\$ -	\$ (8,376,844)
Depreciation/Depletion/Amortization	\$ (5,326,783)	\$ (326)	\$ -	\$ -	\$ -	\$ -	\$ (5,327,110)
Net Profit (Loss) Before Other Income & Expenses	\$ (16,323,520)	\$ (3,093,734)	\$ -	\$ -	\$ -	\$ -	\$ (19,417,254)
<b>OTHER INCOME AND EXPENSES</b>							
Other Income (attach schedule)	\$ 374,383	\$ (16,511,262)	\$ -	\$ -	\$ -	\$ 17,403,326	\$ 1,266,447
Interest Expense	\$ (90,718)	\$ (6,818,055)	\$ -	\$ -	\$ -	\$ -	\$ (6,908,774)
Other Expense (attach schedule)	\$ (286,360)	\$ (735)	\$ -	\$ -	\$ -	\$ -	\$ (287,094)
Net Profit (Loss) Before Reorganization Items	\$ (16,326,215)	\$ (26,423,786)	\$ -	\$ -	\$ -	\$ 17,403,326	\$ (25,346,675)
<b>REORGANIZATION ITEMS</b>							
Professional Fees	\$ (351,799)	\$ (28,263,374)	\$ -	\$ -	\$ -	\$ -	\$ (28,615,173)
U. S. Trustee Quarterly Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (Loss) from Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Reorganization Expenses (attach schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reorganization Expenses	\$ (351,799)	\$ (28,263,374)	\$ -	\$ -	\$ -	\$ -	\$ (28,615,173)
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Profit (Loss)	\$ (16,678,014)	\$ (54,687,160)	\$ -	\$ -	\$ -	\$ 17,403,326	\$ (53,961,848)

\*\*"Insider" is defined in 11 U.S.C. Section 101(31).

**STATEMENT OF OPERATIONS - continuation sheet**

BREAKDOWN OF "OTHER" CATEGORY	Superior Silica Sands LLC	EES Operating LLC	Month To Date				Consolidated
			EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	
<b>Other Costs</b>							
Utilities	\$ (339,920)	\$ -					\$ (339,920)
Logistics Expenses	\$ 403,152	\$ -					\$ 403,152
Equipment Leases	\$ (325,184)	\$ -					\$ (325,184)
Other Mining Expenses	\$ (1,175,066)	\$ -					\$ (1,175,066)
Applied Overhead	\$ 1,578,830	\$ -					\$ 1,578,830
<b>Other Operational Expenses</b>							
Bank / Finance Charges	\$ (504)	\$ (22,819)					\$ (23,323)
Asset write-off	\$ -	\$ -					\$ -
Change in FV warrants	\$ -	\$ -					\$ -
Gain (Loss) from Sale of Equipment	\$ -	\$ -					\$ -
Amortization of Deferred Finance Costs	\$ -	\$ -					\$ -
<b>Other Income</b>							
Interest Income	\$ (10,487)	\$ 19,889					\$ 9,402
SSS Net Income	\$ -	\$ (2,841,489)				\$ 2,841,489	\$ -
							\$ -
							\$ -
							\$ -
<b>Other Expenses</b>							
Fines / Penalties	\$ (6,494)	\$ -					\$ (6,494)
Ordinary Course Legal Fees	\$ (3,637)	\$ -					\$ (3,637)
Freight Broker Fees	\$ -	\$ -					\$ -
Donations	\$ -	\$ -					\$ -
Accounting Adjs.	\$ (6,294)	\$ -					\$ (6,294)
Miscellaneous Expense	\$ -	\$ (614)					\$ (614)
<b>Other Reorganization Expenses</b>							
Reorganization Items	\$ -						\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -

**Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:**

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

**STATEMENT OF CUMULATIVE OPERATIONS - continuation sheet**

BREAKDOWN OF "OTHER" CATEGORY	Cumulative Filing To Date						
	Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated
<b>Other Costs</b>							
Utilities	\$ (3,129,252)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,129,252)
Logistics Expenses	\$ (7,196,707)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,196,707)
Equipment Leases	\$ (636,803)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (636,803)
Other Mining Expenses	\$ (8,460,192)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,460,192)
Applied Overhead	\$ 7,548,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,548,876
<b>Other Operational Expenses</b>							
Bank / Finance Charges	\$ (22,172)	\$ (109,232)	\$ -	\$ -	\$ -	\$ -	\$ (131,404)
Asset write-off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in FV warrants	\$ -	\$ 7,256	\$ -	\$ -	\$ -	\$ -	\$ 7,256
Gain (Loss) from Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of Deferred Finance Costs	\$ -	\$ (1,868,407)	\$ -	\$ -	\$ -	\$ -	\$ (1,868,407)
<b>Other Income</b>							
Interest Income	\$ 374,383	\$ 163,808	\$ -	\$ -	\$ -	\$ -	\$ 538,191
SSS Net Income	\$ -	\$ (16,675,070)	\$ -	\$ -	\$ -	\$ 17,403,326	\$ 728,256
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Expenses</b>							
Fines / Penalties	\$ (10,977)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,977)
Ordinary Course Legal Fees	\$ (226,038)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (226,038)
Freight Broker Fees	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500)
Donations	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Accounting Adjs.	\$ (46,947)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,947)
Miscellaneous Expense	\$ -	\$ (735)	\$ -	\$ -	\$ -	\$ -	\$ (735)
<b>Other Reorganization Expenses</b>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:**

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

**BALANCE SHEET**

The Balance Sheet is completed on an accrual basis only. Pre-petition liabilities are classified separately from postpetition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH								BOOK VALUE ON PETITION DATE							
	Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated		Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated	
<b>CURRENT ASSETS</b>																
Unrestricted Cash and Equivalents	\$ 1,269,448	\$ 4,936,027	\$ 50,338	\$ -	\$ -	\$ -	\$ 6,255,813	\$ 1,075,558	\$ (366,245)	\$ 72,889	\$ -	\$ -	\$ -	\$ -	\$ 782,202	
Restricted Cash and Cash Equivalents (see continuation sheet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accounts Receivable (Net)	\$ 12,139,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,139,682	\$ 17,518,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,518,454	
Notes Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Inventories	\$ 11,526,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,526,480	\$ 17,671,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,671,511	
Prepaid Expenses	\$ 6,627,652	\$ 4,662,398	\$ -	\$ -	\$ -	\$ -	\$ 11,290,051	\$ 5,461,757	\$ 188,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,649,818	
Professional Retainers	\$ -	\$ 437,316	\$ -	\$ -	\$ -	\$ -	\$ 437,316	\$ -	\$ 620,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,781	
Other Current Assets (attach schedule)	\$ 699,381	\$ 100,856,647	\$ 202,449	\$ 1,000	\$ -	\$ (100,248,111)	\$ 1,511,366	\$ 1,825,813	\$ 113,842,435	\$ 202,449	\$ 1,000	\$ -	\$ -	\$ (111,264,276)	\$ 4,607,421	
<b>TOTAL CURRENT ASSETS</b>	\$ 32,262,643	\$ 110,892,388	\$ 252,787	\$ 1,000	\$ -	\$ (100,248,111)	\$ 43,160,708	\$ 43,553,094	\$ 114,285,031	\$ 275,338	\$ 1,000	\$ -	\$ -	\$ (111,264,276)	\$ 46,850,186	
<b>PROPERTY AND EQUIPMENT</b>																
Real Property and Improvements	\$ 87,924,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,924,693	\$ 81,905,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,905,812	
Machinery and Equipment	\$ 93,860,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,860,147	\$ 81,734,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,734,739	
Furniture, Fixtures and Office Equipment	\$ 2,298,280	\$ 119,374	\$ -	\$ -	\$ -	\$ -	\$ 2,417,654	\$ 2,301,221	\$ 119,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,420,596	
Construction in Progress	\$ 11,578,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,578,008	\$ 29,162,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,162,591	
Vehicles	\$ 2,535,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,535,173	\$ 2,535,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,535,173	
Less Accumulated Depreciation	\$ (99,130,562)	\$ (119,294)	\$ -	\$ -	\$ -	\$ -	\$ (99,249,855)	\$ (97,519,116)	\$ (118,953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,638,070)	
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	\$ 99,065,739	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 99,065,819	\$ 100,120,419	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,120,841	
<b>OTHER ASSETS</b>																
Loans to Insiders*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Assets (attach schedule)	\$ 43,946,421	\$ 6,423,532	\$ -	\$ -	\$ -	\$ -	\$ 50,369,953	\$ 155,338,352	\$ 6,228,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,566,453	
<b>TOTAL OTHER ASSETS</b>	\$ 43,946,421	\$ 6,423,532	\$ -	\$ -	\$ -	\$ -	\$ 50,369,953	\$ 155,338,352	\$ 6,228,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,566,453	
<b>TOTAL ASSETS</b>	\$ 175,274,803	\$ 117,316,001	\$ 252,787	\$ 1,000	\$ -	\$ (100,248,111)	\$ 192,596,480	\$ 299,011,865	\$ 120,513,553	\$ 275,338	\$ 1,000	\$ -	\$ -	\$ (111,264,276)	\$ 308,537,480	
<b>LIABILITIES AND OWNER EQUITY</b>																
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>																
Accounts Payable	\$ 5,366,998	\$ 3,825,775	\$ 3,022	\$ -	\$ -	\$ -	\$ 9,195,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Taxes Payable (refer to FORM MOR-4)	\$ 486,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Wages Payable	\$ 1,023,890	\$ 48,856	\$ (213,700)	\$ -	\$ -	\$ -	\$ 859,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rent / Leases - Building/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Secured Debt / Adequate Protection Payments	\$ -	\$ 41,303,000	\$ -	\$ -	\$ -	\$ -	\$ 41,303,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Amounts Due to Insiders*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Postpetition Liabilities (attach schedule)	\$ 8,546,693	\$ 11,616,587	\$ 462,705	\$ -	\$ -	\$ -	\$ 20,625,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL POSTPETITION LIABILITIES</b>	\$ 15,424,577	\$ 56,794,218	\$ 252,027	\$ -	\$ -	\$ -	\$ 72,470,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>																
Secured Debt	\$ 11,162,043	\$ 257,813,449	\$ -	\$ -	\$ -	\$ -	\$ 268,975,493	\$ 15,515,644	\$ 263,489,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,004,732	
Priority Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,000	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,250	
Unsecured Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Lease Accounting Liability	\$ 2,431,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,431,689	\$ 118,480,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,480,762	
Retirement Obligation Accounting Liability	\$ 2,932,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,932,010	\$ 2,881,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,881,253	
Claims	\$ 43,077,372	\$ -	\$ -	\$ 177,948	\$ -	\$ -	\$ 43,255,320	\$ 48,675,323	\$ -	\$ 274,578	\$ 177,948	\$ -	\$ -	\$ -	\$ 49,127,849	
<b>TOTAL PRE-PETITION LIABILITIES</b>	\$ 59,603,115	\$ 257,813,449	\$ -	\$ 177,948	\$ -	\$ -	\$ 317,594,512	\$ 185,669,982	\$ 263,489,338	\$ 274,578	\$ 177,948	\$ -	\$ -	\$ -	\$ 449,611,846	
<b>TOTAL LIABILITIES</b>	\$ 75,027,692	\$ 314,607,667	\$ 252,027	\$ 177,948	\$ -	\$ -	\$ 390,065,334	\$ 185,669,982	\$ 263,489,338	\$ 274,578	\$ 177,948	\$ -	\$ -	\$ -	\$ 449,611,846	
<b>OWNER EQUITY</b>																
Capital Stock	\$ (7,597,281)	\$ 34,474,775	\$ -	\$ -	\$ -	\$ -	\$ 26,877,493	\$ (7,597,281)	\$ 34,102,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,505,255	
Additional Paid-In Capital	\$ 105,716,415	\$ -	\$ 1,000	\$ 960	\$ -	\$ -	\$ 105,718,375	\$ 105,716,415	\$ -	\$ 1,000	\$ 960	\$ -	\$ -	\$ -	\$ 105,718,375	
Partners' Capital Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Owner's Equity Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retained Earnings - Pre-Petition	\$ (43,787,271)	\$ (177,404,749)	\$ (240)	\$ (177,908)	\$ -	\$ -	\$ (221,370,167)	\$ (43,787,271)	\$ (177,404,749)	\$ (240)	\$ (177,908)	\$ -	\$ -	\$ -	\$ (221,370,167)	
Retained Earnings - Postpetition	\$ (16,678,014)	\$ (54,687,160)	\$ -	\$ -	\$ -	\$ 17,403,326	\$ (53,961,848)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjustments to Owner Equity (attach schedule)	\$ 62,593,262	\$ 325,467	\$ -	\$ -	\$ -	\$ (117,651,437)	\$ (54,732,707)	\$ 59,010,020	\$ 326,427	\$ -	\$ -	\$ -	\$ -	\$ (111,264,276)	\$ (51,927,829)	
Postpetition Contributions (Distributions) (Draws) (attach schedule)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>NET OWNER EQUITY</b>	\$ 100,247,111	\$ (197,291,666)	\$ 760	\$ (176,948)	\$ -	\$ (100,248,111)	\$ (197,468,854)	\$ 113,341,883	\$ (142,975,785)	\$ 760	\$ (176,948)	\$ -	\$ -	\$ (111,264,276)	\$ (141,074,366)	
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	\$ 175,274,803	\$ 117,316,001	\$ 252,787	\$ 1,000	\$ -	\$ (100,248,111)	\$ 192,596,480	\$ 299,011,865	\$ 120,513,553	\$ 275,338	\$ 1,000	\$ -	\$ -	\$ (111,264,276)	\$ 308,537,480	

\*"Insider" is defined in 11 U.S.C. Section 101(31).

BALANCE SHEET - continuation sheet

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH								BOOK VALUE ON PETITION DATE							
	Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated	Superior Silica Sands LLC	EES Operating LLC	EES GP LLC	EES LP LLC	EES Finance Corp.	Elimination	Consolidated		
Other Current Assets																
Transload Site Improvement	\$ 1,021,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,442	\$ 1,774,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774,951		
Deferred Lease Asset - Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,861		
A/R Adjustments	\$ (322,061)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (322,061)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Intercompany receivable - EMES GF	\$ -	\$ 462,705	\$ -	\$ -	\$ -	\$ -	\$ 462,705	\$ -	\$ 204,047	\$ -	\$ -	\$ -	\$ -	\$ 204,047		
Misc. Receivable	\$ -	\$ 145,016	\$ -	\$ -	\$ -	\$ -	\$ 145,016	\$ -	\$ 174,820	\$ 202,449	\$ -	\$ -	\$ -	\$ 377,269		
Misc Receivable - COBRA	\$ -	\$ 1,814	\$ -	\$ -	\$ -	\$ -	\$ 1,814	\$ -	\$ 4,685	\$ -	\$ -	\$ -	\$ -	\$ 4,685		
Investment in SSS	\$ -	\$ 37,653,849	\$ -	\$ -	\$ -	\$ (37,653,849)	\$ -	\$ -	\$ 54,448,863	\$ -	\$ -	\$ -	\$ (52,253,256)	\$ 2,195,607		
Treasury Transfer	\$ -	\$ 62,593,262	\$ -	\$ -	\$ -	\$ (62,593,262)	\$ -	\$ -	\$ 59,010,020	\$ -	\$ -	\$ -	\$ -	\$ (59,010,020)	\$ -	
Intercompany Receivable - EMES LI	\$ -	\$ -	\$ 202,449	\$ -	\$ -	\$ -	\$ 202,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Investment in EES OLLC	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ -		
Other Assets																
Capitalized Leases	\$ 10,609,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,609,103	\$ 10,609,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,609,103		
Capitalized Reclamation Costs	\$ 878,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878,900	\$ 964,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964,400		
Intangibles, Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Asset Held for Sale	\$ 292,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,480	\$ 292,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,480		
Reserves, Net	\$ 29,033,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,033,078	\$ 29,246,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,246,629		
LT Deferred Lease Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,438,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,438,612		
Security Deposits	\$ 694,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,871	\$ 444,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,912		
Right of Use Asset	\$ 2,437,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,437,989	\$ 104,342,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,342,216		
116625 Trust	\$ -	\$ 5,443,953	\$ -	\$ -	\$ -	\$ -	\$ 5,443,953	\$ -	\$ 5,443,953	\$ -	\$ -	\$ -	\$ -	\$ 5,443,953		
116638 Trust	\$ -	\$ 771,227	\$ -	\$ -	\$ -	\$ -	\$ 771,227	\$ -	\$ 771,227	\$ -	\$ -	\$ -	\$ -	\$ 771,227		
116626 Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Escrow - Other	\$ -	\$ 208,352	\$ -	\$ -	\$ -	\$ -	\$ 208,352	\$ -	\$ 12,921	\$ -	\$ -	\$ -	\$ -	\$ 12,921		
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH								BOOK VALUE ON PETITION DATE							
Other Postpetition Liabilities																
Accrued Expenses	\$ 6,899,610	\$ 11,616,587	\$ -	\$ -	\$ -	\$ -	\$ 18,516,197	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Tax	\$ 1,283,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,283,442	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Royalties	\$ 72,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,549	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Road Maintenance Fee	\$ 27,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,913	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Sand Processing	\$ 161,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,253	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Trucking	\$ 101,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,926	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Rail Freight	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Director Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Accrued Accounting Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Warrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Intercompany Payable	\$ -	\$ -	\$ 462,705	\$ -	\$ -	\$ -	\$ 462,705	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Adjustments to Owner Equity																
Treasury Transactions with Emerge Energy Services Operating LLC	\$ 62,593,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,593,262	\$ 59,010,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,010,020		
Short Swing Profit Disgorgemen	\$ -	\$ 326,427	\$ -	\$ -	\$ -	\$ -	\$ 326,427	\$ -	\$ 326,427	\$ -	\$ -	\$ -	\$ -	\$ 326,427		
Treasury Transfer - EMES LP	\$ -	\$ (960)	\$ -	\$ -	\$ -	\$ -	\$ (960)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Elimination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (117,651,437)	\$ (117,651,437)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (111,264,276)	\$ (111,264,276)		
Postpetition Contributions (Distributions) (Draws)																
							\$ -							\$ -		
							\$ -							\$ -		

Restricted Cash is cash that is restricted for a specific use and not available to fund operations. Typically, restricted cash is segregate into a separate account, such as an escrow account.



STATUS OF POSTPETITION TAXES

The beginning tax liability is the ending liability from the prior month.

Superior Silica Sands LLC	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
<b>Federal</b>						
Withholding	\$ -					\$ -
FICA-Employee	\$ -					\$ -
FICA-Employer	\$ -					\$ -
Unemployment	\$ -					\$ -
Income	\$ -					\$ -
Other:	\$ -					\$ -
Total Federal Taxes	\$ -	\$ -	\$ -			\$ -
<b>State and Local</b>						
Withholding	\$ -					\$ -
Sales	\$ 131,045.75	\$ 59,265.36	\$ (713.25)	12/19/2019	201600258	\$ 189,597.86
Excise	\$ -					\$ -
Unemployment	\$ -					\$ -
Real Property	\$ -					\$ -
Personal Property	\$ 387,390.93	\$ (89,992.87)	-			\$ 297,398.06
Other:	\$ -					\$ -
Total State and Local	\$ 518,436.68	\$ (30,727.51)	\$ (713.25)			\$ 486,995.92
<b>Total Taxes</b>	\$ 518,436.68	\$ (30,727.51)	\$ (713.25)			\$ 486,995.92

Emerge Energy Services GP LLC	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
<b>Federal</b>						
Withholding	\$ -	\$ -	\$ -			\$ -
FICA-Employee	\$ -					\$ -
FICA-Employer	\$ -	\$ 48,705.28	\$ 48,705.28	12/6 & 12/20	Payroll funding	\$ -
Unemployment	\$ -	\$ 127.66	\$ 127.66	12/6 & 12/20	Payroll funding	\$ -
Income	\$ -					\$ -
Other: Medicare	\$ -	\$ 13,257.91	\$ 13,257.91	12/6 & 12/20	Payroll funding	\$ -
Total Federal Taxes	\$ -	\$ 62,090.85	\$ 62,090.85			\$ -
<b>State and Local</b>						
Withholding	\$ -	\$ -				\$ -
Sales	\$ -	\$ -				\$ -
Excise	\$ -	\$ -				\$ -
Unemployment	\$ -	\$ 1,640.87	\$ 1,640.87	12/6 & 12/20	Payroll funding	\$ -
Real Property	\$ -	\$ -				\$ -
Personal Property	\$ -	\$ -				\$ -
Other:	\$ -	\$ 31.20	\$ 31.20	12/6 & 12/20	Payroll funding	\$ -
Total State and Local	\$ -	\$ 1,672.07	\$ 1,672.07			\$ -
<b>Total Taxes</b>	\$ -	\$ 63,762.92	\$ 63,762.92			\$ -

Not Applicable for Emerge Energy Services Operating LLC, Emerge Energy Services Finance Corporation, and Emerge Energy Services LP, LLC

SUMMARY OF UNPAID POSTPETITION DEBTS

Due to the voluminous amount of information required to fulfill the request for the Debtors' listing of aged accounts, a summary by Debtor has been provided.

Superior Silica Sands LLC	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 90	Total
<b>Total Postpetition Debts</b>	\$ 5,776,128.14	\$ 543,728.94	\$ 836,264.22	\$ (47,244.93)	\$ (230,992.11)	\$ 6,877,884.26

  

Emerge Energy Services Operating LLC	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 90	Total
<b>Total Postpetition Debts</b>	\$ 44,604,406.04	\$ 692,694.05	\$ 0.00	\$ (0.00)	\$ (119,469.12)	\$ 45,177,630.97

Explain how and when the Debtor intends to pay any past-due postpetition debts.  
In the ordinary course through cash generated through operations or DIP financing.

\*\*"Insider" is defined in 11 U.S.C. Section 101(31).

Emerge Energy Services GP LLC	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 90	Total
<b>Total Postpetition Debts</b>	\$ (210,678.39)	\$ -	\$ -	\$ -	\$ -	\$ (210,678.39)

Not Applicable for Emerge Energy Services Finance Corporation, and Emerge Energy Services LP, LLC

### ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

<b>Accounts Receivable Reconciliation</b>	<b>Superior Silica Sands LLC</b>	<b>EES Operating LLC</b>	<b>EES GP LLC</b>	<b>EES LP LLC</b>	<b>EES Finance Corp.</b>	<b>Total</b>
Total Accounts Receivable at the beginning of the reporting period	\$ 14,261,119.79	\$ -	\$ -	\$ -	\$ -	\$ 14,261,119.79
+ Amounts billed during the period	\$ 4,943,024.06	\$ -	\$ -	\$ -	\$ -	\$ 4,943,024.06
- Amounts collected during the period	\$ (6,742,401.42)	\$ -	\$ -	\$ -	\$ -	\$ (6,742,401.42)
Total Accounts Receivable at the end of the reporting period	\$ 12,461,742.43	\$ -	\$ -	\$ -	\$ -	\$ 12,461,742.43

<b>Accounts Receivable Aging</b>	<b>Superior Silica Sands LLC</b>	<b>EES Operating LLC</b>	<b>EES GP LLC</b>	<b>EES LP LLC</b>	<b>EES Finance Corp.</b>	<b>Total</b>
0 - 30 days old	\$ 10,655,363.25	\$ -	\$ -	\$ -	\$ -	\$ 10,655,363.25
31 - 60 days old	\$ 846,684.96	\$ -	\$ -	\$ -	\$ -	\$ 846,684.96
61 - 90 days old	\$ 65,233.98	\$ -	\$ -	\$ -	\$ -	\$ 65,233.98
91+ days old	\$ 894,460.24	\$ -	\$ -	\$ -	\$ -	\$ 894,460.24
Total Accounts Receivable	\$ 12,461,742.43	\$ -	\$ -	\$ -	\$ -	\$ 12,461,742.43
Amount considered uncollectible (Bad Debt)	\$ (322,060.78)	\$ -	\$ -	\$ -	\$ -	\$ (322,060.78)
Accounts Receivable (Net)	\$ 12,139,681.65	\$ -	\$ -	\$ -	\$ -	\$ 12,139,681.65

### DEBTOR QUESTIONNAIRE

<b>Must be completed each month</b>	<b>Yes</b>	<b>No</b>
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		✓
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		✓
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	✓	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	✓	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3. See provided explanations and clarifications	✓ (See MOR 1)	