Case 19-10702-MFW Doc 612 Filed 10/24/10 Docket #0612 Date Filed: 10/24/2019

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

| In re: SOUTHCROSS ENERGY PARTNERS, al., Debtors. 1                               | Chapter 11 Case No. 19-10702 (MFW)  L.P., et  Jointly Administered  Objection Deadline: November 7, 2019 at 4:00 p.m.   |
|--|---|
| COMPENSATION FOR SERVICE<br>EXPENSES INCURRED AS INDI<br>SERVICES PROVIDER TO TO | ATION OF DELOITTE & TOUCHE LLP FOR S RENDERED AND REIMBURSEMENT FOR EPENDENT AUDITOR AND ACCOUNTING HE DEBTORS FOR THE PERIOD FROM THROUGH AUGUST 31, 2019  Deloitte & Touche LLP |
|  |   |
| Authorized to Provide Professional Services to:                                  | Debtor and Debtors in Possession  |
| Date of Retention:   | June 10, 2019 Nunc Pro Tunc to April 1, 2019  |
| Period for which compensation and reimbursement is sought:                       | August 1, 2019 through August 31, 2019  |
| Amount of Compensation Requested:  | \$106,974.80 (80% of \$133,718.50)  |
| Amount of Expense Reimbursement Requested:                                       | \$94.06   |
| This is a(n): X Monthly Interim Fina   | al Application  |

<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective Employer Identification Numbers, are as follows: Southcross Energy Partners, L.P. (5230); Southcross Energy Partners GP, LLC (5141); Southcross Energy Finance Corp. (2225); Southcross Energy Operating, LLC (9605); South cross Energy GP LLC (4246); Southcross Energy LP LLC (4304); Southcross Gathering Ltd. (7233); Southcross CCNG Gathering Ltd. (9553); Southcross CCNG Transmission Ltd. (4531); Southcross Marketing Company Ltd. (3313); Southcross NGL Pipeline Ltd. (3214); Southcross Midstream Services, L.P. (7499); Southcross Gulf Coast Transmission Ltd. (0546); Southcross Mississippi Gathering, L.P. (2994); Southcross Delta Pipeline LLC (6804); Southcross Alabama Pipeline LLC (7180); Southcross Nueces Pipelines LLC (7034); Southcross Processing LLC (0672): FL Rich Gas Services GP, LLC (5172); FL Rich Gas Services, LP (0219); FL Rich Gas Utility GP, LLC (3280): FL Rich Gas Utility, LP (3644); Southcross Transmission, LP (6432); T2 EF Cogeneration Holdings LLC (0613): and T2 EF Cogeneration LLC (4976). The Debtors' mailing address is 1717 Main Street, Suite 5300, Dallas, TX 75201.



#### Requested Payment Amount:

Fees at 80% \$ 106,974.80 Expenses at 100% \$ 94.06 Total: \$ 107,068.86

#### PRIOR FEE APPLICATIONS FILED

| Date<br>Filed / Docket # | Period<br>Covered    | Requested<br>Fees | quested<br>epenses | _  | proved<br>Fees | proved<br>penses | ]  | 20%<br>Holdback |
|--------------------------|----------------------|-------------------|--------------------|----|----------------|------------------|----|-----------------|
| 9/20/2019                |                      |                   |                    |    |                |                  |    |                 |
| Docket# 494              | 4/1/2019 - 6/30/2019 | \$ 113,206.00     | \$<br>657.62       | \$ | -              | \$<br>-          | \$ | (22,641.20)     |
| 10/11/2019               |                      |                   |                    |    |                |                  |    |                 |
| Docket# 536              | 7/1/2019 - 7/31/2019 | \$ 27,204.50      | \$<br>-            | \$ | -              | \$<br>-          | \$ | (5,440.90)      |
| TOTAL                    |                      | \$ 140,410.50     | \$<br>657.62       | \$ | -              | \$<br>-          | \$ | (28,082.10)     |

#### **CUMULATIVE TIME SUMMARY BY PROFESSIONAL**

For the Period August 1, 2019 through August 31, 2019

| Professional        | Level          | Rate     | Hours | Fees     |
|---------------------|----------------|----------|-------|----------|
| 2019 Audit Services |                |          |       |          |
| Johnson, Matt       | Senior Manager | \$195.00 | 2.0   | \$390.00 |
| Professional Subto  | otal:          |          | 2.0   | \$390.00 |

| Professional            | Level             | Rate     | Hours | Fees        |
|-------------------------|-------------------|----------|-------|-------------|
| 2019 Quarterly          | Review Services   |          |       |             |
| Becker, Paul            | Partner/Principal | \$195.00 | 0.2   | \$39.00     |
| Daugherty, Carl         | Partner/Principal | \$195.00 | 6.9   | \$1,345.50  |
| Odom, Dan               | Partner/Principal | \$195.00 | 17.8  | \$3,471.00  |
| Boza-Holman, Juan       | Senior Manager    | \$195.00 | 1.7   | \$331.50    |
| Horn, Dave              | Senior Manager    | \$195.00 | 0.4   | \$78.00     |
| لله bhnson, Matt        | Senior Manager    | \$195.00 | 48.6  | \$9,477.00  |
| Wang, Jessie            | Manager           | \$195.00 | 0.7   | \$136.50    |
| Kapoor, Nehal           | Senior Consultant | \$195.00 | 3.5   | \$682.50    |
| Khurana, Ravi           | Senior Consultant | \$195.00 | 1.0   | \$195.00    |
| Koch, Jmmy              | Senior Consultant | \$195.00 | 98.0  | \$19,110.00 |
| Mirjahangiri, Elizabeth | Senior Consultant | \$195.00 | 7.1   | \$1,384.50  |
| Randow, Alixandra       | Senior Consultant | \$195.00 | 0.5   | \$97.50     |

| Ahuja, Deepak         | Consultant | \$195.00 | 6.0   | \$1,170.00  |
|-----------------------|------------|----------|-------|-------------|
| Bindal, Nancy         | Consultant | \$195.00 | 8.0   | \$1,560.00  |
| Gupta, Deepak         | Consultant | \$195.00 | 13.5  | \$2,632.50  |
| Jain, Anurag          | Consultant | \$195.00 | 3.0   | \$585.00    |
| Maheshwari, Radhika   | Consultant | \$195.00 | 3.4   | \$663.00    |
| Mittal, Ayushi        | Consultant | \$195.00 | 8.2   | \$1,599.00  |
| Phan, Quyn            | Consultant | \$195.00 | 138.2 | \$26,949.00 |
| Ramirez-Perez, Erik   | Consultant | \$195.00 | 139.5 | \$27,202.50 |
| Stout, Joseph         | Consultant | \$195.00 | 1.0   | \$195.00    |
| Professional Subtotal |            | _        | 507.2 | \$98,904.00 |

| Professional         | Level             | Rate     | Hours | Fees        |
|----------------------|-------------------|----------|-------|-------------|
| Consultation S       | Services          |          |       |             |
| Becker, Paul         | Partner/Principal | \$550.00 | 1.9   | \$1,045.00  |
| Daugherty, Carl      | Partner/Principal | \$550.00 | 2.2   | \$1,210.00  |
| Odom, Dan            | Partner/Principal | \$550.00 | 11.4  | \$6,270.00  |
| Biltz, Meredith      | Managing Director | \$550.00 | 6.0   | \$3,300.00  |
| Blaufuss, John       | Managing Director | \$550.00 | 1.8   | \$990.00    |
| Sullivan, Mike       | Managing Director | \$550.00 | 1.9   | \$1,045.00  |
| Johnson, Matt        | Senior Manager    | \$450.00 | 20.1  | \$9,045.00  |
| Morehead, David      | Senior Manager    | \$450.00 | 2.5   | \$1,125.00  |
| Wang, Jessie         | Manager           | \$450.00 | 0.7   | \$315.00    |
| Koch, Jmmy           | Senior Consultant | \$250.00 | 13.1  | \$3,275.00  |
| Ramirez-Perez, Erik  | Consultant        | \$175.00 | 2.0   | \$350.00    |
| Professional Subtota | al:               |          | 63.6  | \$27,970.00 |

| Professional       | Level               | Rate     | Hours | Fees         |
|--------------------|---------------------|----------|-------|--------------|
| Preparation        | of Fee Applications |          |       |              |
| Johnson, Matt      | Senior Manager      | \$195.00 | 6.8   | \$1,326.00   |
| Gutierrez, Dalia   | Project Controller  | \$195.00 | 26.3  | \$5,128.50   |
| Professional Subto | otal:               |          | 33.1  | \$6,454.50   |
| Total              |                     |          | 605.9 | \$133.718.50 |

#### **CUMULATIVE FEES BY CATEGORY SUMMARY**

For the Period August 1, 2019 through August 31, 2019

| Categories                      | Hours | Fees         |
|---------------------------------|-------|--------------|
| 2019 Audit Services             | 2.0   | \$390.00     |
| 2019 Quarterly Review Services  | 507.2 | \$98,904.00  |
| Consultation Services           | 63.6  | \$27,970.00  |
| Preparation of Fee Applications | 33.1  | \$6,454.50   |
| Fees Category Subtotal:         | 605.9 | \$133,718.50 |

#### **CUMULATIVE EXPENSE SUMMARY**

For the Period of August 1, 2019 through August 31, 2019

| Expense Categories         | Total Expenses for the Period |
|----------------------------|-------------------------------|
| Meals                      | \$94.06                       |
| Expense Category Subtotal: | \$94.06                       |

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

| T   | ) Chapter 11                                      |
|---|---|
| In re:                                    | ) Case No. 19-10702 (MFW)                         |
| SOUTHCROSS ENERGY PARTNERS, L.P., et al., | ) Jointly Administered                            |
| Debtors. <sup>1</sup>                     | Objection Deadline: November 7, 2019 at 4:00 p.m. |
|   | )   |

THIRD MONTHLY FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT FOR EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ACCOUNTING SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD FROM AUGUST 1, 2019 THROUGH AUGUST 31, 2019

Deloitte & Touche LLP ("Deloitte & Touche" or the "Applicant"), independent auditor and accounting services provider to Southcross Energy Partners GP, LLC, and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the "Debtors") in these chapter 11 cases, hereby seeks interim allowance and payment of compensation and reimbursement of expenses 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 rule 2016-2 of the Local Bankruptcy Rules of Bankruptcy Court for the District of Delaware (the "Local Rules"), for the period commencing August 1, 2019 through August 31, 2019 (the

(2994); Southcross Delta Pipeline LLC (6804); Southcross Alabama Pipeline LLC (7180); Southcross Nueces Pipelines LLC (7034); Southcross Processing LLC (0672): FL Rich Gas Services GP, LLC (5172); FL Rich Gas Services, LP (0219); FL Rich Gas Utility GP, LLC (3280): FL Rich Gas Utility, LP (3644); Southcross Transmission, LP (6432); T2 EF Cogeneration Holdings LLC (0613): and T2 EF Cogeneration LLC (4976). The Debtors' mailing address is 1717 Main Street, Suite 5300,

Dallas, TX 75201.

<sup>&</sup>lt;sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective Employer Identification Numbers, are as follows: Southcross Energy Partners, L.P. (5230); Southcross Energy Partners GP, LLC (5141); Southcross Energy Finance Corp. (2225); Southcross Energy Operating, LLC (9605); South cross Energy GP LLC (4246); Southcross Energy LP LLC (4304); Southcross Gathering Ltd. (7233); Southcross CCNG Gathering Ltd. (9553); Southcross CCNG Transmission Ltd. (4531); Southcross Marketing Company Ltd. (3313); Southcross NGL Pipeline Ltd. (3214); Southcross Midstream Services, L.P. (7499); Southcross Gulf Coast Transmission Ltd. (0546); Southcross Mississippi Gathering, L.P.

"Application Period"). In support of this fee application (the "Fee Application"), Deloitte & Touche respectfully represents as follows:

#### **JURISDICTION**

1. The United States Bankruptcy Court for the District of Delaware (the "Court") has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-2 of the Local Rules; and (iv) the Compensation Order (as defined below).

#### **BACKGROUND**

- 3. On April 1, 2019 (the "<u>Petition Date</u>"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner or statutory committee of creditors has been appointed in these chapter 11 cases.
- 4. On May 6, 2019, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [D.I. 191] (the "<u>Compensation Order</u>"), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

#### **RETENTION OF DELOITTE & TOUCHE**

5. On May 22, 2019, the Debtors filed the *Application of Debtors For Authority to*(I) to Employ and Retain Deloitte & Touche LLP as Independent Auditor and Accounting

Services Provider for the Debtors Nunc Pro Tunc to the Petition Date and (II) Waive Certain Information Disclosure Requirements [D.I. 222] (the "Retention Application").

6. On June 10, 2019, the Court entered an order approving the Retention Application [D.I. 259] (the "Retention Order").

#### **RELIEF REQUESTED**

7. By this Fee Application, Deloitte & Touche respectfully requests allowance and payment of \$106,974.80 (80% of \$133,718.50) as compensation for professional services rendered to the Debtors, together with reimbursement of its reasonable and necessary expenses incurred during the Application Period, in the amount of \$94.06, for a total requested allowance of fees and expenses of \$107,068.86. Deloitte & Touche submits this Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for the Debtors.

#### **BASIS FOR RELIEF**

- 8. This is the third monthly fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Fee Application, Deloitte & Touche seeks compensation in the amount of \$106,974.80. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte & Touche's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.
- 9. Deloitte & Touche also maintains computerized records of all expenses incurred in connection with the performance of professional services. By this Fee Application, Deloitte &

Touche also seeks expense reimbursement of \$94.06. A summary of actual and necessary expenses incurred by Deloitte & Touche during the Application Period is attached hereto as Exhibit B.

10. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

#### **DESCRIPTION OF SERVICES RENDERED**

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and accounting services provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

#### **2019 Audit Procedures:**

#### Hours 2.0, Amount \$390.00

 Deloitte & Touche performed analysis to schedule resources and evaluate a proposed audit fee for the audit of consolidated financial statements of Southcross Energy Partners, LP for the year ending December 31, 2019.

#### 2019 Quarterly Review Procedures:

#### Hours 507.2, Amount \$98,904.00

 Deloitte & Touche prepared documentation regarding analysis and review of the balance sheet, statement of operations, statement of cash flows, statement of partners' capital, and related notes to the financial statements as of and for the three and six months ended June 30, 2019.

#### **Consultation Services:**

#### Hours 63.6, Amount \$27,970.00

Applicant advised the Debtors regarding (a) disclosure of events related to the chapter 11
bankruptcy proceedings of Southcross Energy Partners, LP, et. al., and (b) compliance
with Accounting Standards Codification Topic 852 (Reorganizations) within Form 10-Q
filed with the United States Securities & Exchange Commission on May 15, 2019.

#### **Preparation of Fee Applications:**

#### Hours 33.1, Amount \$6,454.50

During the Application Period, Deloitte & Touche analyzed the time charged by both
professional level and category in preparation of its fee applications, in accordance with
the Compensation Order.

# ALLOWANCE OF COMPENSATION AND ACTUAL AND NECESSARY EXPENSES

- 12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$106,974.80.
- 13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$220.69.
- 14. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

# DELOITTE & TOUCHE'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

15. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services

rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

#### 11 U.S.C. § 330(a)(3).

16. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

Case 19-10702-MFW Doc 612 Filed 10/24/19 Page 11 of 12

CERTIFICATE OF COMPLIANCE AND WAIVER

17. The undersigned representative of Deloitte & Touche certifies that Deloitte &

Touche has reviewed the requirements of rule 2016-2 of the Local Rules and that the Fee

Application substantially complies with that Local Rule. To the extent that the Fee Application

does not comply in all respects with the requirements of Local Rule 2016-2, Deloitte & Touche

believes that such deviations are not material and respectfully requests that any such requirement

be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an

order: (i) granting the allowance of compensation for professional services rendered to the

Debtors by Deloitte & Touche during for the Application Period in the amount of \$106,974.80

(80% of \$133,718.50), for compensation for professional services rendered during the

Application Period; (ii) granting the reimbursement of \$94.06 for the actual and necessary costs

and expenses incurred by Deloitte & Touche in these cases during the Application Period; (iii)

authorizing and directing the Debtors to pay all such amounts to Deloitte & Touche; and (iv)

granting such other and relief as may be just and proper

Dated: October 24, 2019

Dallas, Texas

Respectfully submitted,

**DELOITTE & TOUCHE LLP** 

/s/ Dan Odom

Dan Odom

Partner

2220 Ross Avenue, Suite 1600

Dallas, Texas 75201

Telephone: 214.840.7324

Facsimile: 214.840.5324

7

# IN THE UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

| In re:  SOUTHCROSS ENERGY PARTNERS, L.P., et al., | Chapter 11 Case No. 19-10702 (MFW) Jointly Administered |
|---|---|
| Debtors.  |   |

#### **DECLARATION OF DAN ODOM**

Dan Odom deposes and says:

- 1. I am Partner of the applicant, Deloitte & Touche LLP.
- 2. I have personally led the professional services rendered to the Debtors by Deloitte & Touche LLP, as independent auditor and accounting services provider, and am familiar with all work performed for the Debtors by the applicant.
- 3. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

| /s/ Dan Odom |  |
|--------------|--|
| Dan Odom     |  |

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

| In re:                                    | ) Chapter 11                                |
|---|---|
| SOUTHCROSS ENERGY PARTNERS, L.P., et al., | ) Case No. 19-10702 (MFW)                   |
|   | ) Jointly Administered                      |
| Debtors. <sup>1</sup>                     | )) Obj. Deadline: Nov. 7, 2019 at 4:00 p.m. |

NOTICE OF THIRD MONTHLY FEE APPLICATION OF DELOITTE &
TOUCHE LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT FOR EXPENSES INCURRED AS INDEPENDENT
AUDITOR AND ACCOUNTING SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM AUGUST 1, 2019 THROUGH AUGUST 31, 2019

PLEASE TAKE NOTICE that today, Deloitte & Touche LLP as independent auditor and accounting services provider to the Debtors in the above-captioned case (the "Debtors"), filed the attached Third Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement for Expenses Incurred as Independent Auditor and Accounting Services Provider to the Debtors for the Period from August 1, 2019 Through August 31, 2019 (the "Application").

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application, must: (a) be filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **November 7, 2019 at 4:00 p.m.** (Eastern Time) (the "Objection Deadline"); and (b) be served so as to be received on or before the Objection Deadline by:

<sup>&</sup>lt;sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective Employer Identification Numbers, are as follows: Southcross Energy Partners, L.P. (5230); Southcross Energy Partners GP, LLC (5141); Southcross Energy Finance Corp. (2225); Southcross Energy Operating, LLC (9605); Southcross Energy GP LLC (4246); Southcross Energy LP LLC (4304); Southcross Gathering Ltd. (7233); Southcross CCNG Gathering Ltd. (9553); Southcross CCNG Transmission Ltd. (4531); Southcross Marketing Company Ltd. (3313); Southcross NGL Pipeline Ltd. (3214); Southcross Midstream Services, L.P. (5932); Southcross Mississippi Industrial Gas Sales, L.P. (7519); Southcross Mississippi Pipeline, L.P. (7499); Southcross Gulf Coast Transmission Ltd. (0546); Southcross Mississippi Gathering, L.P. (2994); Southcross Delta Pipeline LLC (6804); Southcross Alabama Pipeline LLC (7180); Southcross Nueces Pipelines LLC (7034); Southcross Processing LLC (0672); FL Rich Gas Services GP, LLC (5172); FL Rich Gas Services, LP (0219); FL Rich Gas Utility GP, LLC (3280); FL Rich Gas Utility, LP (3644); Southcross Transmission, LP (6432); T2 EF Cogeneration Holdings LLC (0613); and T2 EF Cogeneration LLC (4976). The debtors' mailing address is 1717 Main Street, Suite 5300, Dallas, TX 75201.

- (i) <u>the Debtors</u>, 1717 Main Street, Suite 5300, Dallas, TX 75201 (Attn: Michael B. Howe);
- (ii) counsel for the Debtors, (a) Davis Polk & Wardwell LLP, 450 Lexington Avenue. New York. 10017, Attn: Darren S. NY darren.klein@davispolk.com; Steven Szanzer, Z. steven.szanzer@davispolk.com; and (b) Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, 16th Floor, P.O. Box 1347, Wilmington, DE 19899, Attn: Robert J. Dehney, rdehney@mnat.com; Andrew R. Remming, aremming@mnat.com; and Joseph C. Barsalona II, jbarsalona@mnat.com;
- (iii) counsel to any official committee appointed in the Chapter 11 Cases;
- (iv) counsel to the post-petition lenders and an ad hoc group of prepetition lenders, (a) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019-6099, Attn: Paul V. Shalhoub, pshalhoub@willkie.com; Joseph G. Minias, jminias@willkie.com; and James H. Burbage, jburbage@wilkie.com and (b) Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, DE 19801, Attn: Matthew B. Lunn, mlunn@ycst.com;
- (v) <u>counsel to Wells Fargo Bank, N.A. as administrative agent,</u> Vinson & Elkins LLP, 2001 Ross Avenue, suite 3900, Dallas, TX 75201, Attn: William Wallander, bwallander@velaw.com; Bradley Foxman, bfoxman@velaw.com; and Matthew Pyeatt, mpyeatt@velaw.com; and
- (vi) the Fee Examiner, David M. Klauder, Esq., Bielli & Klauder, LLC, 1204
   N. King Street, Wilmington, Delaware 19801, dklauder@bk-legal.com; and
- (vii) the Office of United States Trustee for the District of Delaware appointed in the Chapter 11 Cases, Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801, Attn: Richard L. Schepacarter, Richard.Schepacarter@usdoj.gov.

PLEASE TAKE FURTHER NOTICE THAT ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED AND RECEIVED, IN ACCORDANCE WITH THE PROCEDURES ABOVE, WILL BE CONSIDERED BY THE BANKRUPTCY COURT AT SUCH HEARING.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

October 24, 2019 Wilmington, Delaware Respectfully submitted,

#### MORRIS, NICHOLS ARSHT & TUNNELL LLP

#### /s/ Eric W. Moats

Robert J. Dehney (No. 3578) Andrew R. Remming (No. 5120) Joseph C. Barsalona II (No. 6102) Eric W. Moats (No. 6441) 1201 North Market Street, 16th Floor P.O. Box 1347 Wilmington, Delaware 19899-1347

Tel.: (302) 658-9200 Fax: (302) 658-3989 rdehney@mnat.com aremming@mnat.com jbarsalona@mnat.com emoats@mnat.com

-and-

#### DAVIS POLK & WARDWELL LLP

Marshall S. Huebner (admitted *pro hac vice*)
Darren S. Klein (admitted *pro hac vice*)
Steven Z. Szanzer (admitted *pro hac vice*)
450 Lexington Avenue
New York, New York 10017
Tel.: (212) 450-4000
Fax: (212) 701-5800
marshall.huebner@davispolk.com

darren.klein@davispolk.com steven.szanzer@davispolk.com

Counsel to the Debtors and Debtors in Possession

# **Exhibit A**

Professional Fees for the Period August 1, 2019 through August 31, 2019

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                       | Description  | Rate          | Hours | Fees     |
|----------------------------|--|---------------|-------|----------|
| 2019 Audit Services        |  |               |       |          |
| 08/02/2019                 |  |               |       |          |
| Johnson, Matt              | Address comments within documentation of client continuance and initial risk assessment for the reviews and audit of Southcross Energy Partners LP.  | \$195.00      | 0.5   | \$97.50  |
| 08/06/2019                 |  |               |       |          |
| Johnson, Matt              | Continue to address comments on documentation regarding Southcross Energy Partners LP assessment of overall engagement risk level.   | \$195.00      | 0.3   | \$58.50  |
| 08/14/2019                 |  |               |       |          |
| Johnson, Matt              | Begin submission to Public Company<br>Accounting Oversight Board regarding<br>prior year audit procedures at<br>Southcross Energy Partners LP and<br>planned audit procedures for the 2019<br>audit. | \$195.00<br>_ | 1.2   | \$234.00 |
| Subtotal for 2019 Audit Se | rvices:  |               | 2.0   | \$390.00 |
| 2019 Quarterly Revi        | iew Services   |               |       |          |
| 08/01/2019                 |  |               |       |          |
| Johnson, Matt              | Continue review of summary memorandum documenting quarterly review procedures for Q2 2019 at Southcross Energy.  | \$195.00      | 1.8   | \$351.00 |
| Johnson, Matt              | Review management representation letter format to be presented to Southcross energy management associated with review of Q2 2019 financial statements.   | \$195.00      | 0.4   | \$78.00  |
| Johnson, Matt              | Call with D. Odom and M. Johnson (Deloitte) regarding review of draft communications to the audit committee for findings and issues identified during Q2 review and status of Q2 review procedures.  | \$195.00      | 0.5   | \$97.50  |
| Johnson, Matt              | Discussed with Q. Phan (Deloitte) the status of quarterly review procedures in preparation to issue Q2 2019 10-Q.  | \$195.00      | 0.5   | \$97.50  |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 3 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                    | Description   | Rate     | Hours | Fees     |
|-------------------------|---|----------|-------|----------|
| 2019 Quarterly Revi     | iew Services  |          |       |          |
| 08/01/2019              |   |          |       |          |
| Johnson, Matt           | Call with R. Patel (Southcross), M. Campbell, P. Meyer (Riveron) regarding management's draft presentation to the Southcross Energy Partners audit committee.                                       | \$195.00 | 0.9   | \$175.50 |
| Johnson, Matt           | Meeting with M. Campbell (Riveron Consulting), R. Patel (Southcross) to discuss fixed asset impairment considerations as of Q2 2019.  | \$195.00 | 0.8   | \$156.00 |
| Johnson, Matt           | Discussion with R. Patel (Southcross) regarding internal control testing status after Q2 2019 and internal audit conclusions on control deficiencies.   | \$195.00 | 0.9   | \$175.50 |
| Johnson, Matt           | Continue review of Southcross Energy Partners' memorandum documenting fixed asset impairment triggering event considerations for Q2 2019.   | \$195.00 | 0.2   | \$39.00  |
| Johnson, Matt           | Review accounting literature regarding fixed asset impairment triggering events for companies while in bankruptcy.  | \$195.00 | 0.7   | \$136.50 |
| Mirjahangiri, Elizabeth | Review the quarter two summary review memorandum.   | \$195.00 | 1.1   | \$214.50 |
| Odom, Dan               | Call with D. Odom and M. Johnson (Deloitte) regarding review of draft communications to the audit committee for findings and issues identified during Q2 review and status of Q2 review procedures. | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn              | Update the balance sheet review analytic with J. Dixon's (Southcross) explanation of the variance for affiliate accounts receivable and accounts payable.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn              | Discussed with M. Johnson (Deloitte) the status of quarterly review procedures in preparation to issue Q2 2019 10-Q.  | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn              | Call with J. Dixon (Southcross) regarding the status of the affiliate explanations.   | \$195.00 | 0.5   | \$97.50  |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 4 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Revi | ew Services   |          |       |          |
| 08/01/2019          |   |          |       |          |
| Phan, Quyn          | Update investments in joint ventures workpaper.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Add conclusions to the impairment memo.   | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn          | Add conclusions to the going concern memo.  | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn          | Close J. Parker's (Deloitte) notes in the summary memo.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Update the language in the independence part of the summary memo.   | \$195.00 | 1.0   | \$195.00 |
| Wang, Jessie        | Review memo documenting prior period restatement of revenues in 2018 financial information included in the Q2 2019 Form 10-Q of Southcross Energy Partners, LP.                           | \$195.00 | 0.5   | \$97.50  |
| 08/02/2019          |   |          |       |          |
| Becker, Paul        | Discussion with J. Wang, C. Daugherty, M. Johnson, D. Odom, and J. Koch (Deloitte) regarding prior period restatement and going concern consultation related to Q2 2019 quarterly report. | \$195.00 | 0.2   | \$39.00  |
| Daugherty, Carl     | Discussion with P. Becker, J. Wang, M. Johnson, D. Odom, and J. Koch (Deloitte) regarding prior period restatement and going concern consultation related to Q2 2019 quarterly report.    | \$195.00 | 0.2   | \$39.00  |
| Johnson, Matt       | Meeting with A. Cameron, J. Pinkerton (Southcross) to discuss status of review of quarterly financial information.  | \$195.00 | 0.9   | \$175.50 |
| Johnson, Matt       | Address comments within the Q2 2019 audit committee communications received from D. Odom (Deloitte).  | \$195.00 | 0.4   | \$78.00  |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 5 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                    | Description  | Rate     | Hours | Fees     |
|-------------------------|--|----------|-------|----------|
| 2019 Quarterly Revi     | ew Services  |          |       |          |
| 08/02/2019              |  |          |       |          |
| Johnson, Matt           | Discussion with P. Becker, J. Wang, D. Daugherty, D. Odom, and J. Koch (Deloitte) regarding prior period restatement and going concern consultation related to Q2 2019 quarterly report.                 | \$195.00 | 0.2   | \$39.00  |
| Koch, Jimmy             | Discuss with Q. Phan (Deloitte) to pull Bloomberg screenshots of Southcross' debt.   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy             | Discussion with P. Becker, J. Wang, D. Daugherty, D. Odom, and M. Johnson (Deloitte) over prior period restatement and going concern consultation related to Q2 2019 quarterly report.                   | \$195.00 | 0.2   | \$39.00  |
| Mirjahangiri, Elizabeth | Review the second draft of financial statement numbers for quarter two 2019.   | \$195.00 | 0.5   | \$97.50  |
| Odom, Dan               | Discussion with P. Becker, J. Wang, D. Odom, M. Johnson, C. Daugherty, and J. Koch (all Deloitte) regarding prior period restatement and going concern consultation related to Q2 2019 quarterly report. | \$195.00 | 0.2   | \$39.00  |
| Phan, Quyn              | Review cash flow/equity workpaper.   | \$195.00 | 1.6   | \$312.00 |
| Phan, Quyn              | Update cash flow/equity workpaper.   | \$195.00 | 1.4   | \$273.00 |
| Phan, Quyn              | Discuss with J. Koch (Deloitte) to pull Bloomberg screenshots of Southcross' debt.   | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn              | Collect and retain Bloomberg reports of trading value of Southcross' debt for purposes of reviewing fair valuation disclosures within Form 10-Q.   | \$195.00 | 0.5   | \$97.50  |
| Wang, Jessie            | Discussion with P. Becker, D. Daugherty, M. Johnson, D. Odom, and J. Koch (Deloitte) regarding prior period restatement and going concern consultation related to Q2 2019 quarterly report.              | \$195.00 | 0.2   | \$39.00  |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 6 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date             | Description  | Rate     | Hours | Fees     |
|------------------|--|----------|-------|----------|
| 2019 Quarterly R | Review Services  |          |       |          |
| 08/04/2019       |  |          |       |          |
| Koch, Jimmy      | Continue to review comments for the Q2 2019 financial statements.  | \$195.00 | 1.5   | \$292.50 |
| Koch, Jimmy      | Draft email to A. Rawat, N. Kapoor (Deloitte) addressing comments for the Q2 2019 financial statements.  | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy      | Draft email to M. Leslie (Deloitte) to discuss comments for Q2 2019 financial statements.  | \$195.00 | 0.2   | \$39.00  |
| Koch, Jimmy      | Review the affiliate payable and receivable report to support conclusion in the balance sheet analytical review workpaper.   | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy      | Address reviewer comments from tie out of Draft #2 of Q2 2019 quarterly financial statements.  | \$195.00 | 1.5   | \$292.50 |
| 08/05/2019       |  |          |       |          |
| Daugherty, Carl  | Discussion with D. Odom, M. Johnson, J. Koch (Deloitte) on Q2 quarterly report and bankruptcy status.  | \$195.00 | 0.3   | \$58.50  |
| Daugherty, Carl  | Review draft audit committee communications for Q2 2019 review.  | \$195.00 | 0.3   | \$58.50  |
| Daugherty, Carl  | Review draft form 10-Q for three months ended June 30, 2019.   | \$195.00 | 2.4   | \$468.00 |
| Gupta, Deepak    | Perform financial statement tie out.   | \$195.00 | 3.0   | \$585.00 |
| Johnson, Matt    | Continue review of summary memorandum documenting Q2 2019 review procedures performed by Deloitte.   | \$195.00 | 1.1   | \$214.50 |
| Johnson, Matt    | Review memorandum prepared by<br>Southcross Energy accounting<br>documenting significant and unusual<br>transactions during Q2 2019.                                       | \$195.00 | 0.8   | \$156.00 |
| Johnson, Matt    | Call with R. Patel (Southcross), M. Campbell (Riveron Consulting) regarding fixed asset impairment fair value considerations for Southcross Energy Partners as of Q2 2019. | \$195.00 | 0.7   | \$136.50 |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 7 of 46

# Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date             | Description   | Rate     | Hours | Fees     |
|------------------|---|----------|-------|----------|
| 2019 Quarterly F | Review Services   |          |       |          |
| 08/05/2019       |   |          |       |          |
| Johnson, Matt    | Discussion with C. Daugherty, D. Odom, J. Koch (Deloitte) on Q2 quarterly report and bankruptcy status.   | \$195.00 | 0.3   | \$58.50  |
| Johnson, Matt    | Review management representation letter draft for Southcross Energy Partners Q2 2019 financial statements.  | \$195.00 | 1.6   | \$312.00 |
| Koch, Jimmy      | Continue to review Q2 2019 cash flow workpaper.   | \$195.00 | 1.3   | \$253.50 |
| Koch, Jimmy      | Discussion with C. Daugherty, D. Odom, M. Johnson (Deloitte) on Q2 quarterly report and bankruptcy status.  | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte) about analytical fluctuations when comparing current period financial information to prior period financial information. | \$195.00 | 1.2   | \$234.00 |
| Koch, Jimmy      | Discussion with M. Johnson and J. Koch (both Deloitte) about Q2 2019 review status.   | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy      | Discussion with E. Ramirez (Deloitte) to discuss reorganization items within Q2 2019 cash flow statement.   | \$195.00 | 8.0   | \$156.00 |
| Koch, Jimmy      | Discussion with E. Ramirez, Q. Phan (Deloitte) about Q1 2019 quarterly review status.   | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte), J. Dixon (Southcross) regarding the affiliate receivable and payable balances as of 6/30.                               | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy      | Review Q2 2019 cash flow workpaper.   | \$195.00 | 2.1   | \$409.50 |
| Koch, Jimmy      | Review balance sheet and income statement analytical workpaper for Q2 2019.   | \$195.00 | 2.4   | \$468.00 |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte) regarding engagement status.   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte), J. Dixon (Southcross) about compring affiliate payable/receivable report to the financial statements.                   | \$195.00 | 0.4   | \$78.00  |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 8 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Revi | iew Services  |          |       |          |
| 08/05/2019          |   |          |       |          |
| Maheshwari, Radhika | Perform financial statement tie-out.  | \$195.00 | 3.4   | \$663.00 |
| Odom, Dan           | Discussion with C. Daugherty, M. Johnson, J. Koch (Deloitte) on Q2 quarterly report and bankruptcy status.  | \$195.00 | 0.3   | \$58.50  |
| Odom, Dan           | Review draft #3 of the Q2 2019 financial statements.  | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) regarding status of quarterly review procedures regarding Form 10-Q of Southcross Energy Partners, LP.                   | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte), J. Dixon (Southcross) about comparing affiliate payable/receivable report to the financial statements.                  | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with E. Ramirez, J. Koch (Deloitte) about Q2 2019 quarterly review status.   | \$195.00 | 0.3   | \$58.50  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) about analytical fluctuations when comparing current period financial information to prior period financial information. | \$195.00 | 1.2   | \$234.00 |
| Phan, Quyn          | Discussion with J. Koch (Deloitte), J. Dixon (Southcross) regarding the affiliate receivable and payable balances as of 6/30.                               | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Review the support for the balance sheet analytic.  | \$195.00 | 1.3   | \$253.50 |
| Phan, Quyn          | Document the support for the balance sheet analytic.  | \$195.00 | 1.3   | \$253.50 |
| Phan, Quyn          | Document understanding of affiliate balance within our balance sheet analytic.  | \$195.00 | 3.0   | \$585.00 |
| Ramirez-Perez, Erik | Discussion with Q. Phan, J. Koch (Deloitte) about Q2 2019 quarterly review status.  | \$195.00 | 0.3   | \$58.50  |
| Ramirez-Perez, Erik | Update explanations for period to period fluctuations within the Quarter 2 cash flow work paper.  | \$195.00 | 2.0   | \$390.00 |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 9 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Rev  | riew Services   |          |       |          |
| 08/05/2019          |   |          |       |          |
| Ramirez-Perez, Erik | Update the Quarter 2 cash flow work paper with draft 2 numbers and updated tickmarks.   | \$195.00 | 0.9   | \$175.50 |
| Ramirez-Perez, Erik | Update the cash flow statement work paper with draft 2 numbers.   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 cash flow work paper with explanations for changes between 2018 and 2019.                   | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Discussion with J. Koch (Deloitte) to discuss reorganization items within Q2 2019 cash flow statement.                            | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) related to reorganization cost presented in the cash flow statement.                       | \$195.00 | 0.2   | \$39.00  |
| 08/06/2019          |   |          |       |          |
| Gupta, Deepak       | Continue to perform financial statement tie out.  | \$195.00 | 3.6   | \$702.00 |
| Johnson, Matt       | Provide responses to review note comments left by C. Daugherty (Deloitte) for Southcross Energy Partners LP draft 2 of form 10-Q. | \$195.00 | 0.9   | \$175.50 |
| Johnson, Matt       | Continue review of draft 2 of<br>Southcross Energy Partners LP Form<br>10-Q   | \$195.00 | 1.8   | \$351.00 |
| Johnson, Matt       | Discussion with J. Koch (Deloitte) about Q2 2019 review status.   | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy         | Discussion with E. Ramirez (Deloitte) about cash flow support.  | \$195.00 | 0.7   | \$136.50 |
| Koch, Jimmy         | Discussion with M. Johnson (Deloitte) about Q2 2019 review status.  | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy         | Clear notes from balance sheet analytical workpaper for Q2 2019.  | \$195.00 | 0.7   | \$136.50 |
| Koch, Jimmy         | Clear notes from income statement analytical workpaper for Q2 2019.   | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy         | Review board minutes from<br>Southcross board meetings during Q2<br>2019 received from K. Jameson<br>(Southcross).                | \$195.00 | 0.3   | \$58.50  |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date             | Description  | Rate     | Hours | Fees     |
|------------------|--|----------|-------|----------|
| 2019 Quarterly F | Review Services  |          |       |          |
| 08/06/2019       |  |          |       |          |
| Koch, Jimmy      | Continue to clear notes from income statement analytical workpaper for Q2 2019.  | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy      | Continue to clear notes from balance sheet analytical workpaper for Q2 2019.   | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte) about reconciling affiliate payable/receivable report to the financial statements.    | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy      | Setup GAAP and SEC checklist for client access.  | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy      | Assess fair valuation of debt as of 6/30/2019 based upon information provided by internal Deloitte group.                | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy      | Assess passed adjustments provided by J. Dixon (Southcross).   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy      | Discussion with Q. Phan (Deloitte) regarding affiliate balance support for balance sheet analytic.                       | \$195.00 | 0.6   | \$117.00 |
| Odom, Dan        | Review quarterly review workpapers.  | \$195.00 | 0.7   | \$136.50 |
| Phan, Quyn       | Close notes in the analytical review about accounts payable, accounts receivable, and cost of sales.                     | \$195.00 | 2.9   | \$565.50 |
| Phan, Quyn       | Discussion with J. Koch (Deloitte) regarding affiliate balance support for balance sheet analytic.                       | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn       | Continue to close reviewer notes regarding the balance sheet analytical review.  | \$195.00 | 2.7   | \$526.50 |
| Phan, Quyn       | Close reviewer notes regarding the balance sheet analytical review for Q2 2019 quarterly review.                         | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn       | Discussion with J. Koch (Deloitte) about reconciling affiliate payable/receivable report to the financial statements.    | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn       | Discussion with E. Ramirez (Deloitte) regarding other assets, prepaids, other liabilities within the Quarter 2 Analytic. | \$195.00 | 1.3   | \$253.50 |
|                  | •  |          |       |          |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Rev  | riew Services  |          |       |          |
| 08/06/2019          |  |          |       |          |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding amounts within the interest expense account.  | \$195.00 | 0.5   | \$97.50  |
| Ramirez-Perez, Erik | Respond to J. Koch's (Deloitte) note within the Quarter 2 cash flow work paper.  | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Discussion with J. Koch (Deloitte) about cash flow support.  | \$195.00 | 0.7   | \$136.50 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding other assets, prepaids, other liabilities within the Quarter 2 Analytic.  | \$195.00 | 1.3   | \$253.50 |
| Ramirez-Perez, Erik | Responding to J. Koch's (Deloitte) note regarding additional information to the prepaid's tickmark within the Quarter 2 Analytic.                                | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Update accounts receivable and other asset tickmarks within the Quarter 2 Analytic work paper.   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Update the other liabilities tickmark within the Quarter 2 Analytic.   | \$195.00 | 2.0   | \$390.00 |
| 08/07/2019          |  |          |       |          |
| Boza-Holman, Juan   | Discussion with M. Johnson, D. Odom, J. Koch (Deloitte) regarding risk assessment for fair value analysis of asset groups as a result of the bankruptcy process. | \$195.00 | 0.4   | \$78.00  |
| Gupta, Deepak       | Continue to perform financial statement tie out.   | \$195.00 | 3.3   | \$643.50 |
| Johnson, Matt       | Present status of quarterly reviews to the Southcross Energy Partners LP audit committee during meeting on August 7, 2019.                                       | \$195.00 | 1.9   | \$370.50 |
| Johnson, Matt       | Begin review of working papers related to the cash flow statement for the six months ended June 30, 2019.  | \$195.00 | 0.6   | \$117.00 |
| Johnson, Matt       | Discussion with D. Odom, J. Boza, J. Koch (Deloitte) regarding risk assessment for fair value analysis of asset groups as a result of the bankruptcy process.    | \$195.00 | 0.4   | \$78.00  |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Revi | iew Services   |          |       |          |
| 08/07/2019          |  |          |       |          |
| Johnson, Matt       | Review documentation for balance sheet analytical procedures as of June 30, 2019.  | \$195.00 | 1.4   | \$273.00 |
| Johnson, Matt       | Respond to review comments left by M. Sullivan (Deloitte) regarding bankruptcy disclosures within SXE Form 10-Q (June 30, 2019).                                 | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy         | Review staff financial statement tie out comments for draft #3 of the quarterly financial statements.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Continue to clear notes from balance sheet analytical workpaper for Q2 2019.   | \$195.00 | 0.7   | \$136.50 |
| Koch, Jimmy         | Clear notes from income statement analytical workpaper for Q2 2019.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Clear notes from balance sheet analytical workpaper for Q2 2019.   | \$195.00 | 1.4   | \$273.00 |
| Koch, Jimmy         | Clear notes and update Q2 2019 cash flow.  | \$195.00 | 1.1   | \$214.50 |
| Koch, Jimmy         | Disaggregate the GL (specifically income statement accounts) into geographic area.   | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Continue to clear notes and update Q2 2019 cash flow.  | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy         | Continue to clear notes from income statement analytical workpaper for Q2 2019.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Discussion with M. Johnson, D. Odom, J. Boza (Deloitte) regarding risk assessment for fair value analysis of asset groups as a result of the bankruptcy process. | \$195.00 | 0.4   | \$78.00  |
| Odom, Dan           | Present status of quarterly reviews to<br>the Southcross Energy Partners LP<br>audit committee during meeting on<br>August 7, 2019.                              | \$195.00 | 1.6   | \$312.00 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Rev  | view Services  |          |       |          |
| 08/07/2019          |  |          |       |          |
| Odom, Dan           | Discussion with M. Johnson, J. Boza, J. Koch (Deloitte) regarding risk assessment for fair value analysis of asset groups as a result of the bankruptcy process. | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding other liabilities for the balance sheet analytical review.   | \$195.00 | 1.2   | \$234.00 |
| Phan, Quyn          | Close outstanding balance sheet analytical review notes.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Review A. Rawat's (Deloitte) outstanding comments for the tie-out of the second quarter financials of 2019.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Update the significant and unusual transactions memo with the latest version.  | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Close notes in the management representation letter.   | \$195.00 | 1.0   | \$195.00 |
| Ramirez-Perez, Erik | Update the tickmarks on the financial statement tie-out workpaper.   | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding other liabilities for the balance sheet analytical review.  | \$195.00 | 1.2   | \$234.00 |
| Ramirez-Perez, Erik | Respond to J. Koch's (Deloitte) reviewer comments within the Quarter 2 balance sheet analytic.   | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Update the tickmarks within the Quarter 2 cash flow analytic.  | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 analytic.  | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) note within the Quarter 2 Cash Flow Analytic.   | \$195.00 | 1.9   | \$370.50 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding additional support for the cash flow statement.   | \$195.00 | 0.2   | \$39.00  |
| Stout, Joseph       | Begin research on and provide evidence to support review of fair value disclosure of Southcross term loan as of 6/30/2019.                                       | \$195.00 | 0.5   | \$97.50  |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date              | Description   | Rate     | Hours | Fees     |
|-------------------|---|----------|-------|----------|
| 2019 Quarterly Re | view Services   |          |       |          |
| 08/07/2019        |   |          |       |          |
| Stout, Joseph     | Continue research on and provide evidence to support review of fair value disclosure of Southcross term loan as of 6/30/2019.   | \$195.00 | 0.5   | \$97.50  |
| 08/08/2019        |   |          |       |          |
| Gupta, Deepak     | Continue to perform financial statement tie out.  | \$195.00 | 3.6   | \$702.00 |
| Horn, Dave        | Discussion with M. Johnson, J. Koch (Deloitte) regarding events impacting the Q2 2019 quarterly report.   | \$195.00 | 0.4   | \$78.00  |
| Johnson, Matt     | Discussion with R. Patel (Southcross), M. Campbell (Riveron Consulting) regarding fixed asset impairment evidence and documentation for Q2 2019 review of Southcross Energy Partners. | \$195.00 | 0.5   | \$97.50  |
| Johnson, Matt     | Discussion with D. Horn, J. Koch (Deloitte) regarding events impacting the Q2 2019 quarterly report.  | \$195.00 | 0.4   | \$78.00  |
| Johnson, Matt     | Begin documentation of summary of actions during Q2 2019 audit committee meeting.   | \$195.00 | 1.4   | \$273.00 |
| Koch, Jimmy       | Discussion with D. Horn, M. Johnson (Deloitte) regarding events impacting the Q2 2019 quarterly report.   | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy       | Discussion with Q. Phan (Deloitte), J. Dixon (Southcross) about comparing affiliate payable/receivable report to the financial statements.  | \$195.00 | 0.6   | \$117.00 |
| Koch, Jimmy       | Clear notes from income statement analytical workpaper for Q2 2019.   | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy       | Update the control deficiencies identified in the control enviornment during the Q2 2019 review.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy       | Update documentation with misstatements identified in Q2 2019.  | \$195.00 | 1.3   | \$253.50 |
| Koch, Jimmy       | Review changes from draft #3 to draft #4 of the Q2 2019 financial statements.   | \$195.00 | 1.4   | \$273.00 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Rev  | iew Services   |          |       |          |
| 08/08/2019          |  |          |       |          |
| Koch, Jimmy         | Continue to review changes from draft #3 to draft #4 of the Q2 2019 financial statements.  | \$195.00 | 1.5   | \$292.50 |
| Koch, Jimmy         | Clear notes from cash flow workpaper for Q2 2019.  | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy         | Clear notes from balance sheet analytical workpaper for Q2 2019.   | \$195.00 | 0.7   | \$136.50 |
| Phan, Quyn          | Close outstanding notes in the analytical review.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Tie out outstanding items in the second quarter financials.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Update the tie-out tickmark page with outstanding items tied with the latest draft.  | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn          | Discussion with J. Dixon (Southcross) about comparing affiliate payable/receivable report to the financial statements.                     | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte), J. Dixon (Southcross) about comparing affiliate payable/receivable report to the financial statements. | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 2019 tickmark workpaper.   | \$195.00 | 1.5   | \$292.50 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) note within the Quarter 2 evaluation of misstatements work paper.                                       | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Tie quarter 2, 2019 financial statements to the support provided by the client.  | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Update the Quarter 2 evaluation of misstatement work paper with misstatements identified during the second quarter.                        | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) note within the Quarter 2 cash flow statement work paper.   | \$195.00 | 1.4   | \$273.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 cash flow statement work paper.  | \$195.00 | 0.7   | \$136.50 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Revi | ew Services   |          |       |          |
| 08/09/2019          |   |          |       |          |
| Johnson, Matt       | Begin review of Draft 4 of SXE Form 10-Q.   | \$195.00 | 1.1   | \$214.50 |
| Johnson, Matt       | Continue review of analytical procedures performed for Southcross Energy Partners LP balance sheet as of June 30, 2019.   | \$195.00 | 0.7   | \$136.50 |
| Johnson, Matt       | Continue review of analytical procedures performed for Southcross Energy Partners LP income statement as of June 30, 2019.  | \$195.00 | 0.7   | \$136.50 |
| Johnson, Matt       | Discussion with D. Odom (Deloitte) regarding status update on review procedures for Q2 2019 Form 10-Q.  | \$195.00 | 0.2   | \$39.00  |
| Odom, Dan           | Discussion with M. Johnson (Deloitte) regarding status update on review procedures for Q2 2019 Form 10-Q.   | \$195.00 | 0.2   | \$39.00  |
| Odom, Dan           | Discussion between D. Odom and M. Johnson (both Deloitte) regarding status update on review procedures for Q2 2019 Form 10-Q.   | \$195.00 | 0.2   | \$39.00  |
| Phan, Quyn          | Update the joint venture investment workpaper with support provided by J. Dixon and M. Leslie (Southcross).   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Finish reviewing the tie-out for draft 2 of the financials.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Discussion with M. Leslie (Southcross),<br>E. Ramirez (Deloitte) about the 401k<br>match, variable fees, and capitalized<br>interest amounts for the financial tie-<br>out. | \$195.00 | 1.0   | \$195.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 financial statement tie out work paper.   | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross),<br>Q. Phan (Deloitte) about the 401k<br>match, variable fees, and capitalized<br>interest amounts for the financial tie-<br>out.    | \$195.00 | 1.0   | \$195.00 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Re   | view Services   |          |       |          |
| 08/09/2019          |   |          |       |          |
| Ramirez-Perez, Erik | Update the Quarter 2 evaluation of misstatement work paper with misstatements identified during the second quarter.   | \$195.00 | 0.9   | \$175.50 |
| Ramirez-Perez, Erik | Tie quarter 2, 2019 financial statements to the support provided by the client.   | \$195.00 | 1.3   | \$253.50 |
| 08/12/2019          |   |          |       |          |
| Bindal, Nancy       | Perform document comparison of Draft #4 to Draft #5 of Q2 2019 Form 10-Q of Southcross Energy Partners, LP to identify changes in newest draft disclosures. | \$195.00 | 3.0   | \$585.00 |
| Johnson, Matt       | Begin review of Draft #5 of Form 10-Q.  | \$195.00 | 1.4   | \$273.00 |
| Johnson, Matt       | Close notes by D. Odom (Deloitte) on the Q2 2019 interim review summary memorandum.   | \$195.00 | 0.6   | \$117.00 |
| Johnson, Matt       | Draft e-mail to C. Daugherty (Deloitte) regarding reviews for the Q2 2019 Form 10-Q of Southcross Energy Partners.  | \$195.00 | 0.3   | \$58.50  |
| Johnson, Matt       | Review underlying schedules assessing calculations for lease cost and lease liability schedules within footnote 8 of the draft 10-Q.                        | \$195.00 | 0.8   | \$156.00 |
| Johnson, Matt       | Continue review of documentation of misstatements and disclosure items passed for financial information as of June 30, 2019.                                | \$195.00 | 1.6   | \$312.00 |
| Johnson, Matt       | Continue review of management representation letter for Q2 2019 review of Southcross Energy Partners LP.  | \$195.00 | 1.2   | \$234.00 |
| Koch, Jimmy         | Continue to review and understand the reclassification of the right of use assets to property, plant, and equipment on the balance sheet.                   | \$195.00 | 2.0   | \$390.00 |
| Koch, Jimmy         | Continue to review tie out of draft #4 financial statement footnotes.   | \$195.00 | 3.3   | \$643.50 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Rev  | riew Services   |          |       |          |
| 08/12/2019          |   |          |       |          |
| Koch, Jimmy         | Check whether issues identified in draft #4 were corrected by the Southcross accounting team within draft #5.                                   | \$195.00 | 1.4   | \$273.00 |
| Koch, Jimmy         | Discussion with M. Biegler (Southcross) about the classification of the restricted cash.  | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy         | Discussion with M. Leslie (Southcross) comments on draft #4 of the financial statement.   | \$195.00 | 0.2   | \$39.00  |
| Koch, Jimmy         | Review the reclassification of the right of use assets to property, plant, and equipment on the balance sheet.                                  | \$195.00 | 8.0   | \$156.00 |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) over the tie out of joint ventures.  | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) over the tie out of variable fees.   | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Tie out draft 4 of the second quarter financials.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Tie out draft 5 of the second quarter financials.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Gather outstanding items to be discussed with the client such as, paid in kind interest and basic and diluted net income per subordinated unit. | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) over the tie out of joint ventures.  | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) over the tie out of variable fees.   | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding the tie out of cash paid for taxes.   | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding tying out bankruptcy information.   | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Tie out draft 4 of the quarter 2 2019 financial statements.   | \$195.00 | 3.6   | \$702.00 |
| Ramirez-Perez, Erik | Tie out draft 5 of the quarter 2 2019 financial statements.   | \$195.00 | 2.0   | \$390.00 |

# Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Re   | view Services   |          |       |          |
| 08/12/2019          |   |          |       |          |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding the tie out of cash paid for taxes.  | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding tying out bankruptcy information.  | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Respond to J. Koch's (Deloitte) notes within the quarter 2 2019 financial statements.   | \$195.00 | 0.9   | \$175.50 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) note within the quarter 2 2019 financial statements.   | \$195.00 | 0.9   | \$175.50 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) over 3 month end June 2019 variable fee.   | \$195.00 | 0.4   | \$78.00  |
| 08/13/2019          |   |          |       |          |
| Bindal, Nancy       | Begin updating documentation of tie-<br>out procedures for Draft #5 Form 10-Q<br>disclosures to cross reference between<br>10-Q disclosures and review<br>procedures for Southcross Energy<br>Partners Q2 2019 financial information. | \$195.00 | 2.6   | \$507.00 |
| Boza-Holman, Juan   | Meet with M. Johnson, J. Koch (Deloitte) discuss status on fair value analysis of asset groups as a result of the bankruptcy process.   | \$195.00 | 0.3   | \$58.50  |
| Daugherty, Carl     | Meet with D. Odom (Deloitte) to discuss property, plant and equipment impairment indicators.  | \$195.00 | 0.5   | \$97.50  |
| Johnson, Matt       | Continue review of management representation letter for Q2 2019 review of Southcross Energy Partners LP.  | \$195.00 | 1.4   | \$273.00 |
| Johnson, Matt       | Review draft fair valuation analysis for the South Texas long lived assets as of Q2 2019.   | \$195.00 | 1.6   | \$312.00 |
| Johnson, Matt       | Review tie-out of financial information within Draft #5 of Form 10-Q.   | \$195.00 | 1.7   | \$331.50 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                    | Description   | Rate     | Hours | Fees     |
|-------------------------|---|----------|-------|----------|
| 2019 Quarterly Rev      | view Services   |          |       |          |
| 08/13/2019              |   |          |       |          |
| Johnson, Matt           | Meet with J. Boza, J. Koch (Deloitte) discuss status on fair value analysis of asset groups as a result of the bankruptcy process.                      | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy             | Review tie out of affiliate payable and receivables.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy             | Compose email to A. Rawat, N. Kapoor (Deloitte) requesting setup of the impairment analysis dashboard.  | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy             | Continue to review tie out of affiliate payables and receivables.   | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy             | Meet with J. Boza, M. Johnson (Deloitte) discuss status on fair value analysis of asset groups as a result of the bankruptcy process.                   | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy             | Request budget to actual comparison information for FY19 from R. Patel (Southcross).  | \$195.00 | 0.2   | \$39.00  |
| Koch, Jimmy             | Review the balance sheet analytic with updated numbers from draft #5.   | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy             | Review the income statement analytic with updated numbers from draft #5.  | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy             | Review the tickmark documentation for the financial statement draft #5.   | \$195.00 | 2.0   | \$390.00 |
| Koch, Jimmy             | Continue to review support for the reorganization expense listed within footnote two of the Q2 2019 10-Q.   | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy             | Review further support from J. Dixon (Southcross) on financial information on the joint venture entities disclosed within the Q2 2019 10-Q.             | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy             | Review support for the reorganization expense listed within footnote two of the Q2 2019 10-Q.   | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy             | Continue to review further support from J. Dixon (Southcross) on financial information on the joint venture entities disclosed within the Q2 2019 10-Q. | \$195.00 | 1.6   | \$312.00 |
| Mirjahangiri, Elizabeth | Close quarter two income statement manager analytic notes.  | \$195.00 | 1.2   | \$234.00 |

#### Deloitte & Touche LLP

# Fees Sorted by Category for the Fee Period

| Date                    | Description   | Rate     | Hours | Fees     |
|-------------------------|---|----------|-------|----------|
| 2019 Quarterly Rev      | view Services   |          |       |          |
| 08/13/2019              |   |          |       |          |
| Mirjahangiri, Elizabeth | Continue to close quarter two income statement manager analytic notes.  | \$195.00 | 0.3   | \$58.50  |
| Odom, Dan               | Review draft Form 10-Q.   | \$195.00 | 0.5   | \$97.50  |
| Odom, Dan               | Meet with C. Daugherty (Deloitte) to discuss impairment indicators.   | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn              | Discussion with J. Dixon (Southcross) regarding joint venture financials, debtor in possession agreements, and deficiency fees.           | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn              | Update the affiliate accounts payable tickmark with J. Dixon's (Southcross) reconciliation.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn              | Discussion with M. Leslie (Southcross) regarding paid in kind, error correction, calculation of basic units, and operating expenses.      | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn              | Tied out outstanding items of the latest draft of the financials, such as net loss, operating expenses, and debtor in possession amounts. | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn              | Tied out paid in kind, error correction, and calculation of basic units.  | \$195.00 | 3.0   | \$585.00 |
| Ramirez-Perez, Erik     | Update tickmarks within the Quarter 2 2019 Analytic.  | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik     | Discussion with J. Dixon (Southcross) regarding the fluctuation of the affiliate accounts payable.  | \$195.00 | 0.5   | \$97.50  |
| Ramirez-Perez, Erik     | Respond to M. Johnson's (Deloitte) note within the Quarter 2 2019 Analytic.   | \$195.00 | 1.7   | \$331.50 |
| Ramirez-Perez, Erik     | Respond to D. Odom's (Deloitte) note within the Quarter 2 2019 Analytic.  | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik     | Tie out draft 5.1 of the financial statements.  | \$195.00 | 1.5   | \$292.50 |
| Ramirez-Perez, Erik     | Update the Quarter 2 2019 Analytic with draft 5.1 of the financial statements.  | \$195.00 | 1.9   | \$370.50 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                 | Description   | Rate     | Hours | Fees     |
|----------------------|---|----------|-------|----------|
| 2019 Quarterly Revie | ew Services   |          |       |          |
| 08/14/2019           |   |          |       |          |
| Bindal, Nancy        | Continue updating documentation of tie-out procedures for Draft #5 Form 10 -Q disclosures to cross reference between 10-Q disclosures and review procedures for Southcross Energy Partners Q2 2019 financial information. | \$195.00 | 2.4   | \$468.00 |
| Daugherty, Carl      | Review summary memo and summary of deficiencies workpapers.   | \$195.00 | 0.5   | \$97.50  |
| Daugherty, Carl      | Discussion with M. Johnson, J. Koch (Deloitte) over the Q2 2019 impairment and overall quarterly review status.   | \$195.00 | 0.3   | \$58.50  |
| Johnson, Matt        | Continue review of the fair value analysis of the South Texas asset group of Southcross Energy Partners LP.   | \$195.00 | 2.4   | \$468.00 |
| Johnson, Matt        | Discussion among R. Patel, M. Campbell (Southcross) regarding assumptions used in fair valuation of South Texas long lived asset group and planned internal documentation of internal control activities performed.       | \$195.00 | 1.3   | \$253.50 |
| Johnson, Matt        | Continue review of draft fair valuation analysis for the South Texas asset group of Southcross Energy Partners LP.  | \$195.00 | 1.1   | \$214.50 |
| Johnson, Matt        | Discussion with C. Daugherty, J. Koch (Deloitte) over the Q2 2019 impairment and overall quarterly review status.   | \$195.00 | 0.3   | \$58.50  |
| Johnson, Matt        | Draft response to M. Leslie<br>(Southcross) regarding disclosure<br>requirements for fixed asset<br>impairments in US Generally Accepted<br>Accounting Principles.  | \$195.00 | 0.6   | \$117.00 |
| Johnson, Matt        | Finalize memorandum documenting going concern conclusions and prior year immaterial interim restatement of revenue at Southcross Energy Partners LP.  | \$195.00 | 0.3   | \$58.50  |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Re   | view Services  |          |       |          |
| 08/14/2019          |  |          |       |          |
| Koch, Jimmy         | Discussion with C. Daugherty, M. Johnson (Deloitte) over the Q2 2019 impairment and overall quarterly review status.     | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy         | Perform comparison of changes between draft #2 to draft #6 of the financial statements for concurring partner to review. | \$195.00 | 0.3   | \$58.50  |
| Phan, Quyn          | Update the tie out tickmark workpaper as of the latest draft.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Discussion with M. Leslie (Southcross) regarding the tie out of finance leases.  | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Update the investment in joint venture workpaper.  | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Discussion with J. Dixon (Southcross) regarding the reconciliation of liabilities subject to compromise.                 | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Close notes for management representation letter.  | \$195.00 | 3.0   | \$585.00 |
| Ramirez-Perez, Erik | Update tickmarks within the Quarter 2 2019 Analytic work paper.  | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Continue to update tickmarks within the Quarter 2 2019 Analytic work paper.  | \$195.00 | 1.4   | \$273.00 |
| Ramirez-Perez, Erik | Respond to J. Parker's (Deloitte) note within the 2019 Engagement Letter work paper.                                     | \$195.00 | 0.9   | \$175.50 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) note within the Quarter 2 2019 analytic work paper.                                   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Respond to E. Mirjahangiri's (Deloitte) note within the going concern consultation work paper.                           | \$195.00 | 1.9   | \$370.50 |
| 08/15/2019          |  |          |       |          |
| Boza-Holman, Juan   | Review valuation schedules in preparation for call.  | \$195.00 | 0.5   | \$97.50  |
| Daugherty, Carl     | Review draft management representation letter for Q2 2019.   | \$195.00 | 0.4   | \$78.00  |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                    | Description   | Rate     | Hours | Fees     |
|-------------------------|---|----------|-------|----------|
| 2019 Quarterly Rev      | riew Services   |          |       |          |
| 08/15/2019              |   |          |       |          |
| Daugherty, Carl         | Review draft required communications to audit committee for Q2 2019 review.   | \$195.00 | 0.5   | \$97.50  |
| Mirjahangiri, Elizabeth | Review the updated tie out tickmark page for draft 6 of the financial statements.   | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn              | Discussion with J. Dixon (Southcross) regarding the liabilities subject to compromise.  | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn              | Follow up with M. Leslie (Southcross) on outstanding items, including client prepared impairment memo and subsequent event support.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn              | Update the tie out tickmark page with references.   | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn              | Discussion with M. Leslie (Southcross) regarding the lease liability amount in liabilities subject to compromise.   | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn              | Tie out the reorganization items and the liabilities subject to compromise.   | \$195.00 | 3.0   | \$585.00 |
| Ramirez-Perez, Erik     | Discussion with M. Leslie (Southcross) regarding correcting the lease footnote within the Quarter 2 2019 financial statements.  | \$195.00 | 0.4   | \$78.00  |
| Ramirez-Perez, Erik     | Tie out draft 6 of Quarter 2 2019 financial statements.   | \$195.00 | 3.1   | \$604.50 |
| Ramirez-Perez, Erik     | Continue to tie out draft 6 of Quarter 2 2019 financial statements.   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik     | Continue to tie out draft 6 of Quarter 2 2019 financial statements.   | \$195.00 | 1.5   | \$292.50 |
| 08/16/2019              |   |          |       |          |
| Ahuja, Deepak           | Perform tracked changes comparison between received Draft #6 of Form 10-Q and previous Draft #5 disclosures in Form 10-Q.   | \$195.00 | 1.8   | \$351.00 |
| Ahuja, Deepak           | Begin documentation of tie-out procedures within Draft #6 of Form 10-Q to cross reference financial disclosures within Form 10-Q to review procedures for Southcross Energy Partners, LP. | \$195.00 | 2.1   | \$409.50 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Revi | ew Services  |          |       |          |
| 08/16/2019          |  |          |       |          |
| Ahuja, Deepak       | Continue documentation of tie-out procedures within Draft #6 of Form 10-Q to cross reference financial disclosures within Form 10-Q to review procedures for Southcross Energy Partners, LP.             | \$195.00 | 2.1   | \$409.50 |
| Boza-Holman, Juan   | Call with D. Odom, M. Johnson (Deloitte) C. Goodson, T. Wilson (KPMG), M. Campbell (Riveron), R. Patel (Southcross) to discuss inputs and methodology for the South Texas fair value analysis performed. | \$195.00 | 0.5   | \$97.50  |
| Johnson, Matt       | Begin review of draft 6 of Southcross<br>Energy Partners LP form 10-Q.   | \$195.00 | 1.2   | \$234.00 |
| Johnson, Matt       | Continue review of draft 6 of Southcross Energy Partners LP form 10-Q.   | \$195.00 | 1.3   | \$253.50 |
| Johnson, Matt       | Call with J. Boza, D. Odom (Deloitte) C. Goodson, T. Wilson (KPMG), M. Campbell (Riveron), R. Patel (Southcross) to discuss inputs and methodology for the South Texas fair value analysis performed.    | \$195.00 | 0.5   | \$97.50  |
| Johnson, Matt       | Review bankruptcy docket filings for evidence of subsequent events to be reported in Form 10-Q of Southcross Energy Partners.  | \$195.00 | 1.4   | \$273.00 |
| Johnson, Matt       | Review second draft fair value analysis report provided for Southcross Energy Partners long lived assets report.   | \$195.00 | 0.9   | \$175.50 |
| Khurana, Ravi       | Prepare cross referencing of second draft fair value analysis report provided for Southcross Energy Partners long lived assets report, for inclusion in archival files for Q2 2019 review procedures.    | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) regarding the reconciliation of net loss allocated to general partner.  | \$195.00 | 0.4   | \$78.00  |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                    | Description  | Rate     | Hours | Fees     |
|-------------------------|--|----------|-------|----------|
| 2019 Quarterly Rev      | riew Services  |          |       |          |
| 08/16/2019              |  |          |       |          |
| Koch, Jimmy             | Continue to review the tickmark documentation for the financial statement draft #5.  | \$195.00 | 0.3   | \$58.50  |
| Koch, Jimmy             | Continue to review tie out of draft #6 financial statement footnotes.  | \$195.00 | 1.7   | \$331.50 |
| Koch, Jimmy             | Review the income statement analytic with updated numbers from draft #6.   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy             | Review the balance sheet analytic with updated numbers from draft #6.  | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy             | Review the tickmark documentation for the financial statement draft #5.  | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy             | Review tie out of draft #6 financial statement footnotes.  | \$195.00 | 1.4   | \$273.00 |
| Mirjahangiri, Elizabeth | Review the tie out of draft 6 of Quarter 2 2019 financial statements.  | \$195.00 | 2.0   | \$390.00 |
| Odom, Dan               | Call with J. Boza, M. Johnson (Deloitte) C. Goodson, T. Wilson (KPMG), M. Campbell (Riveron), R. Patel (Southcross) to discuss inputs and methodology for the South Texas fair value analysis performed. | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn              | Tie out net loss allocated to the General Partner within the equity statement for Southcross Energy Partners.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn              | Tie out outstanding items in the lease footnote.   | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn              | Discussion with J. Koch (Deloitte) regarding the reconciliation of net loss allocated to general partner.  | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn              | Update final financial statement tie out in the quarter review file with the draft #6.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn              | Discussion with M. Leslie (Southcross) regarding the net loss allocated to general partner.  | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik     | Update the fair value calculation for Southcross' South Texas Assets.  | \$195.00 | 2.0   | \$390.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Revi | iew Services   |          |       |          |
| 08/16/2019          |  |          |       |          |
| Ramirez-Perez, Erik | Update the impairment calculation for the South Texas Assets.  | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Continue to update the impairment calculation for the South Texas Assets.  | \$195.00 | 1.4   | \$273.00 |
| Ramirez-Perez, Erik | Respond to D. Odom's (Deloitte) note within the Quarter 2 2019 cash flow work paper.                               | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Update the Step 2 Impairment Analysis work paper.  | \$195.00 | 2.0   | \$390.00 |
| 08/19/2019          |  |          |       |          |
| Johnson, Matt       | Complete review of draft 6 of Southcross Energy Partners LP form 10-Q.   | \$195.00 | 0.8   | \$156.00 |
| Koch, Jimmy         | Continue to perform review of balance sheet and income statement tie out of the Q2 2019 financial statements.      | \$195.00 | 2.2   | \$429.00 |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) regarding the investment in joint venture footnote within the Q2 2019 10 -Q.    | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy         | Review balance sheet and income statement tie out of the Q2 2019 financial statements.                             | \$195.00 | 1.3   | \$253.50 |
| Odom, Dan           | Review financial statements and disclosures.   | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) regarding the investment in joint venture footnote within the Q2 2019 10 -Q.    | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with J. Dixon (Southcross) regarding the investment in joint venture footnote within the Q2 2019 10 -Q. | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Tie out net loss allocation within the equity statement for Southcross Energy Partners.                            | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Compare paid in kind amount per support provided by M. Leslie (Southcross) to partner's equity.                    | \$195.00 | 3.0   | \$585.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Rev  | riew Services   |          |       |          |
| 08/19/2019          |   |          |       |          |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding the net loss allocation of general and limited partner interests.                           | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Discussion with M. Leslie (Southcross) regarding interest expense, paid in kind interest, and reorganization costs.                         | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding the net loss allocation of general and limited partner interests.                              | \$195.00 | 0.4   | \$78.00  |
| Ramirez-Perez, Erik | Review client's support regarding the calculation of the correct depreciation expense for quarter 2 2019.                                   | \$195.00 | 1.5   | \$292.50 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding the calculation of depreciation for both quarter 1 and quarter 2 2019.                     | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Discussion with P. Meyer (Southcross Consultant) regarding the calculation of the depreciation expense for quarter 1 and quarter 2 of 2019. | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Update the impairment analysis work paper for quarter 2 2019.   | \$195.00 | 1.5   | \$292.50 |
| 08/20/2019          |   |          |       |          |
| Koch, Jimmy         | Discussion with Q. Phan, E. Ramirez (Deloitte) regarding cash paid for reorganization items.  | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy         | Document memo with D&T's considerations on the Q2 2019 impairment.  | \$195.00 | 1.6   | \$312.00 |
| Koch, Jimmy         | Continue to address the National Office reviewer comments on the memo regarding D&T's consideration on the materiality of error.            | \$195.00 | 2.1   | \$409.50 |
| Koch, Jimmy         | Continue to document memo with D&T's consideration on the materiality of error identified.  | \$195.00 | 2.0   | \$390.00 |
| Koch, Jimmy         | Continue to document memo with D&T's considerations on the Q2 2019 impairment.  | \$195.00 | 1.5   | \$292.50 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Rev  | iew Services   |          |       |          |
| 08/20/2019          |  |          |       |          |
| Koch, Jimmy         | Review impairment conclusion from fair valuation specialists related to the Q2 impairment expense.           | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Complete documenting memo with D&T's considerations on the Q2 2019 impairment.                               | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn          | Discussion with M. Leslie (Southcross) regarding total cash paid for reorganization items.                   | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Discussion with J. Koch, E. Ramirez (Deloitte) regarding cash paid for reorganization items.                 | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Reconcile the balance sheet per support provided by M. Leslie (Southcross) for draft #7 of the Q2 2019 10-Q. | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn          | Tie out footnotes regarding bankruptcy filings within Q2 2019 10-Q.  | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Tie out draft 7 of the quarter 2 2019 financial statements.  | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Discussion with P. Meyer (Southcross Consultant) regarding noncash and cash paid for reorganization items.   | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Continue to tie out draft 7 of the quarter 2 2019 financial statements.                                      | \$195.00 | 2.3   | \$448.50 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding the amount of cash paid for reorganization.                 | \$195.00 | 0.3   | \$58.50  |
| Ramirez-Perez, Erik | Discussion with J. Koch, Q. Phan (Deloitte) regarding cash paid for reorganization items.                    | \$195.00 | 0.4   | \$78.00  |
| Ramirez-Perez, Erik | Recalculate the carrying value for property, plant and equipment for impairment analysis.                    | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Recalculate the impairment analysis utilizing the support from the client.                                   | \$195.00 | 2.0   | \$390.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Rev  | view Services  |          |       |          |
| 08/21/2019          |  |          |       |          |
| Jain, Anurag        | Continue to perform tie out of Draft #7 of Form 10-Q of Southcross Energy Partners, LP.  | \$195.00 | 3.0   | \$585.00 |
| Koch, Jimmy         | Continue to clear comments related to the impairment workpapers.   | \$195.00 | 1.3   | \$253.50 |
| Koch, Jimmy         | Clear comments related to the impairment workpapers.   | \$195.00 | 0.3   | \$58.50  |
| Phan, Quyn          | Review the tie out documentation workpaper with support from draft #7 of the Q2 2019 10-Q financial statements.                                    | \$195.00 | 2.5   | \$487.50 |
| Phan, Quyn          | Follow up with M. Leslie and J. Dixon (Southcross) on financial statement support for joint ventures.  | \$195.00 | 1.0   | \$195.00 |
| Ramirez-Perez, Erik | Respond to D. Odom's (Deloitte) note within the step 2 impairment analysis work paper.   | \$195.00 | 2.1   | \$409.50 |
| Ramirez-Perez, Erik | Update the step 2 impairment analysis work paper.  | \$195.00 | 1.9   | \$370.50 |
| Ramirez-Perez, Erik | Continue to update the step 2 impairment analysis work paper.  | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Discussion with P. Meyer (Southcross) regarding the cash paid for reorganization.  | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Update the tickmarks within the evaluation of misstatements work paper.  | \$195.00 | 2.0   | \$390.00 |
| 08/22/2019          |  |          |       |          |
| Koch, Jimmy         | Continue to clear comments related to the impairment workpapers.   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy         | Clear comments related to the impairment workpapers.   | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Clear second round comments related to the impairment workpapers.  | \$195.00 | 1.5   | \$292.50 |
| Koch, Jimmy         | Discussion with D .Odom (Deloitte), R. Patel, P. Meyer (Southcross) over the material weakness disclosure within the Q2 2019 financial statements. | \$195.00 | 0.5   | \$97.50  |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Revi | ew Services   |          |       |          |
| 08/22/2019          |   |          |       |          |
| Koch, Jimmy         | Review the internal control deficiencies workpaper to include material weakness identified.   | \$195.00 | 1.5   | \$292.50 |
| Koch, Jimmy         | Review management representation letter.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Update the summary of misstatements workpaper to include all errors identified during review procedures.  | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Continue to update the summary of misstatements workpaper to include all errors identified during review procedures.                                  | \$195.00 | 1.1   | \$214.50 |
| Koch, Jimmy         | Perform final review of financial statements footnotes within draft #7 of the Q2 2019 10-Q.   | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) regarding the guidance for the management representation letter.   | \$195.00 | 0.4   | \$78.00  |
| Koch, Jimmy         | Update the review summary memo to include documentation on impairment and material weakness.  | \$195.00 | 1.1   | \$214.50 |
| Koch, Jimmy         | Continue to perform final review of financial statements footnotes within draft #7 of the Q2 2019 10-Q.   | \$195.00 | 1.4   | \$273.00 |
| Odom, Dan           | Review draft Form 10-Q financial statements.  | \$195.00 | 2.6   | \$507.00 |
| Odom, Dan           | Review workpapers related to events subsequent to the balance sheet date June 30, 2019 for Southcross Energy Partners, LP quarterly review procedures | \$195.00 | 0.4   | \$78.00  |
| Odom, Dan           | Prepare materials and discussion points for presentation to the Audit Committee regarding our review of the Q2 2019 10-Q.                             | \$195.00 | 0.7   | \$136.50 |
| Odom, Dan           | Review working paper documenting evaluation of control deficiencies as of June 30, 2019 for Southcross Energy Partners, LP quarterly review           | \$195.00 | 1.2   | \$234.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Re   | view Services  |          |       |          |
| 08/22/2019          |  |          |       |          |
| Odom, Dan           | Review working paper documenting evaluation of accounting misstatements identified as of June 30, 2019 for Southcross Energy Partners, LP quarterly review | \$195.00 | 0.7   | \$136.50 |
| Odom, Dan           | Call with the Southcross Audit Committee (J. Pinkerton, D. Cameron, N. Caruso) to discuss the filing of the Form 10-Q.                                     | \$195.00 | 1.1   | \$214.50 |
| Odom, Dan           | Discussion with Q. Phan (Deloitte) regarding preparation of slide deck to be presented to audit committee related to our review of the Q2 2019 10 -Q.      | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Discussion with D. Odom (Deloitte) regarding preparation of slide deck to be presented to audit committee.   | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Discussion with M. Leslie (Southcross) regarding financial statement adjustments related to the equity losses in joint ventures.                           | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Update audit committee presentation materials to incorporate material weakness findings and financial statement adjustments waived by the Company.         | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding the impairment calculation.  | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Updated the investment in joint ventures workpaper with the latest draft.  | \$195.00 | 3.0   | \$585.00 |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) regarding the guidance for the management representation letter.  | \$195.00 | 0.4   | \$78.00  |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding the changes between draft 7 and draft 8 of the quarter 2 2019 financial statements.                       | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Respond to D. Odom's (Deloitte) note within the Step 2 Impairment Analysis work paper.   | \$195.00 | 2.0   | \$390.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Re   | view Services  |          |       |          |
| 08/22/2019          |  |          |       |          |
| Ramirez-Perez, Erik | Respond to D. Odom's (Deloitte) note within the Step 2 Impairment Analysis work paper.   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding the impairment calculation.   | \$195.00 | 0.6   | \$117.00 |
| Ramirez-Perez, Erik | Respond to C. Daugherty's (Deloitte) note within the Step 2 Impairment Analysis work paper.  | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Respond to C. Daugherty's (Deloitte) note within the Step 2 Impairment Analysis work paper.  | \$195.00 | 1.5   | \$292.50 |
| Ramirez-Perez, Erik | Respond to C. Daugherty's (Deloitte) note within the Step 2 Impairment Analysis work paper.  | \$195.00 | 1.9   | \$370.50 |
| Ramirez-Perez, Erik | Update evaluation of the internal control deficiency workpaper with material weakness.   | \$195.00 | 1.1   | \$214.50 |
| 08/23/2019          |  |          |       |          |
| Daugherty, Carl     | Review second drafts of summary of<br>misstatements and management<br>representation letter.                                       | \$195.00 | 0.6   | \$117.00 |
| Daugherty, Carl     | Review final draft of Southcross 10-Q.   | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Continue to reconcile the long lived asset footnote within the Q2 2019 10-Q with the impairment expense support within workpapers. | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Reconcile the long lived asset footnote within the Q2 2019 10-Q with the impairment expense support within workpapers.             | \$195.00 | 1.0   | \$195.00 |
| Koch, Jimmy         | Clear reviewer comments within the audit committee presentation slide deck.  | \$195.00 | 0.5   | \$97.50  |
| Koch, Jimmy         | Initiate approval from Partner and EQCR for the audit committee slides and the financial statements.                               | \$195.00 | 0.9   | \$175.50 |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) regarding the allocation of the impairment for the second quarter.                              | \$195.00 | 0.6   | \$117.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Revi | iew Services   |          |       |          |
| 08/23/2019          |  |          |       |          |
| Koch, Jimmy         | Perform final review of impairment allocation for Q2 2019.   | \$195.00 | 0.2   | \$39.00  |
| Koch, Jimmy         | Perform final review of financial statements before its issuance.  | \$195.00 | 2.0   | \$390.00 |
| Odom, Dan           | Review financial reporting section within the Q2 2019 review file.   | \$195.00 | 2.4   | \$468.00 |
| Odom, Dan           | Discuss the filing of the Form 10-Q with the Southcross Audit Committee (J. Pinkerton, D. Cameron, N. Caruso).                     | \$195.00 | 1.1   | \$214.50 |
| Odom, Dan           | Review quarterly review communications to the audit committee.   | \$195.00 | 0.7   | \$136.50 |
| Phan, Quyn          | Discussion with M. Leslie (Southcross) regarding the allocation of impairment for the second quarter.                              | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Update the tie-out tickmark workpaper.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) regarding the allocation of the impairment for the second quarter.                              | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Tie out allocation of impairment.  | \$195.00 | 3.0   | \$585.00 |
| Ramirez-Perez, Erik | Continue to reconcile the long lived asset footnote within the Q2 2019 10-Q with the impairment expense support within workpapers. | \$195.00 | 1.5   | \$292.50 |
| Ramirez-Perez, Erik | Respond to C. Daugherty's (Deloitte) note within the Step 2 Impairment Analysis work paper.  | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Continue to respond to C. Daugherty's (Deloitte) note within the Step 2 Impairment Analysis work paper.                            | \$195.00 | 1.9   | \$370.50 |
| Ramirez-Perez, Erik | Discussion with M. Leslie (Southcross) regarding recorded depreciation expense.  | \$195.00 | 0.4   | \$78.00  |
| Ramirez-Perez, Erik | Update tickmarks within the financial statement tie-out work paper.  | \$195.00 | 1.2   | \$234.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description   | Rate     | Hours | Fees     |
|---------------------|---|----------|-------|----------|
| 2019 Quarterly Re   | view Services   |          |       |          |
| 08/23/2019          |   |          |       |          |
| Randow, Alixandra   | Perform quality control check review for deliverable communicating results of Q2 2019 review procedures to the audit committee of Southcross Energy Partners, LP. | \$195.00 | 0.5   | \$97.50  |
| 08/26/2019          |   |          |       |          |
| Kapoor, Nehal       | Review Q2 financial statement tie out.  | \$195.00 | 3.5   | \$682.50 |
| Koch, Jimmy         | Discussion with Q. Phan (Deloitte) regarding status of archival of Q2 2019 review file to internal server.  | \$195.00 | 0.6   | \$117.00 |
| Mittal, Ayushi      | Perform financial statement tie out.  | \$195.00 | 3.7   | \$721.50 |
| Phan, Quyn          | Continue to close reviewer notes within the cash flow workpaper with final reporting support.   | \$195.00 | 0.9   | \$175.50 |
| Phan, Quyn          | Discussion with J. Koch (Deloitte) regarding status of archival of Q2 2019 review file to internal server.  | \$195.00 | 0.6   | \$117.00 |
| Phan, Quyn          | Close notes in subsequent events review workpaper.  | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn          | Close note in cash flows and equity workpaper.  | \$195.00 | 0.5   | \$97.50  |
| Phan, Quyn          | Update the final financial statement tie out in the quarter review file with the final draft #8.  | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn          | Update the summary memo with updates regarding impairment valuation.  | \$195.00 | 0.5   | \$97.50  |
| Ramirez-Perez, Erik | Respond to D. Odom's (Deloitte) note within the EQCR Documentation work paper.  | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Respond to J. Kock's (Deloitte) note within the evaluation of misstatements work paper.   | \$195.00 | 0.8   | \$156.00 |
| Ramirez-Perez, Erik | Update the depreciation expense quarterly review working paper for Southcross Energy Partners, LP.  | \$195.00 | 1.4   | \$273.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                | Description  | Rate     | Hours | Fees     |
|---------------------|--|----------|-------|----------|
| 2019 Quarterly Re   | eview Services   |          |       |          |
| 08/27/2019          |  |          |       |          |
| Mittal, Ayushi      | Continue performing financial statement tie out.   | \$195.00 | 2.3   | \$448.50 |
| Phan, Quyn          | Close outstanding notes in the tie-out tickmark workpaper.   | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Update final numbers in cash flows and equity.   | \$195.00 | 1.6   | \$312.00 |
| Phan, Quyn          | Close notes in the consultation memo.  | \$195.00 | 2.0   | \$390.00 |
| Phan, Quyn          | Discussion with E. Ramirez (Deloitte) regarding the collection, retention, and archival of the consultation memos completed with Deloitte National Office connected to Q2 2019 review procedures for Southcross Energy Partners, LP. | \$195.00 | 0.4   | \$78.00  |
| Phan, Quyn          | Close notes in the cash flow workpaper.  | \$195.00 | 1.0   | \$195.00 |
| Phan, Quyn          | Close notes in the going concern memo.   | \$195.00 | 2.0   | \$390.00 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) notes within the cash flow analytic work paper.   | \$195.00 | 1.6   | \$312.00 |
| Ramirez-Perez, Erik | Continue to respond to M. Johnson's (Deloitte) notes within the cash flow analytic work paper.   | \$195.00 | 1.9   | \$370.50 |
| Ramirez-Perez, Erik | Review the cash flow analytic work paper.  | \$195.00 | 1.3   | \$253.50 |
| Ramirez-Perez, Erik | Discussion with Q. Phan (Deloitte) regarding the date the consultation memos were completed.   | \$195.00 | 0.4   | \$78.00  |
| 08/28/2019          |  |          |       |          |
| Mittal, Ayushi      | Continue performing financial statement tie out and scanning of the same.  | \$195.00 | 2.2   | \$429.00 |
| Ramirez-Perez, Erik | Respond to M. Johnson's (Deloitte) comments within the going concern consultation memo regarding the completion of such consultation.  | \$195.00 | 1.8   | \$351.00 |
| Ramirez-Perez, Erik | Update the impairment tickmark within the cash flow work paper.  | \$195.00 | 0.5   | \$97.50  |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                     | Description  | Rate     | Hours | Fees        |
|--------------------------|--|----------|-------|-------------|
| 2019 Quarterly Re        | view Services  |          |       |             |
| 08/29/2019               |  |          |       |             |
| Ramirez-Perez, Erik      | Update the subsequent events section within the Southcross review summary memo.  | \$195.00 | 1.6   | \$312.00    |
| Ramirez-Perez, Erik      | Update the tickmarks in the balance sheet analytic work paper.   | \$195.00 | 1.8   | \$351.00    |
| Ramirez-Perez, Erik      | Update the tickmarks in the income statement analytic work paper.  | \$195.00 | 1.9   | \$370.50    |
| Subtotal for 2019 Quarte | erly Review Services:  |          | 507.2 | \$98,904.00 |
| Consultation Servi       | ces  |          |       |             |
| 08/06/2019               |  |          |       |             |
| Johnson, Matt            | Begin to draft memo documenting review procedures related to the adoption of Accounting Standards Codification topic 852 by Southcross Energy Partners.            | \$450.00 | 1.3   | \$585.00    |
| 08/07/2019               |  |          |       |             |
| Sullivan, Mike           | Review draft form 10-Q for bankruptcy accounting technical items and disclosures.  | \$550.00 | 1.2   | \$660.00    |
| Sullivan, Mike           | Email correspondence with audit team regarding observations and comments related to technical/bankruptcy accounting items in draft form 10-Q.                      | \$550.00 | 0.4   | \$220.00    |
| 08/09/2019               |  |          |       |             |
| Johnson, Matt            | Continue drafting memo documenting review procedures related to the adoption of Accounting Standards Codification topic 852 by Southcross Energy Partners.         | \$450.00 | 1.1   | \$495.00    |
| Johnson, Matt            | Further continue drafting memo documenting review procedures related to the adoption of Accounting Standards Codification topic 852 by Southcross Energy Partners. | \$450.00 | 1.5   | \$675.00    |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                 | Description  | Rate     | Hours | Fees       |
|----------------------|--|----------|-------|------------|
| Consultation Service | es   |          |       |            |
| 08/12/2019           |  |          |       |            |
| Johnson, Matt        | Research accounting during bankruptcy by researching companies which have borrowed DIP financing to collateralize prepetition letters of credit and have example disclosures relevant to Southcross Energy Partners.                     | \$450.00 | 1.7   | \$765.00   |
| Johnson, Matt        | Continue research of accounting during bankruptcy by researching companies which have borrowed Debtor-in-Possession financing to collateralize prepetition letters of credit and have example disclosures to Southcross Energy Partners. | \$450.00 | 1.9   | \$855.00   |
| 08/13/2019           |  |          |       |            |
| Johnson, Matt        | Continue drafting memo documenting Southcross Energy Partners adoption of Accounting Standards Codification Topic 852: Reorganizations   | \$450.00 | 3.2   | \$1,440.00 |
| Sullivan, Mike       | Email correspondence drafted and sent to M. Johnson and D. Odom (both Deloitte) regarding technical accounting treatment of interest expense on unsecured debt postpetition.   | \$550.00 | 0.3   | \$165.00   |
| 08/14/2019           |  |          |       |            |
| Johnson, Matt        | Complete drafting of memo documenting Southcross Energy Partners' adoption of ASC 852 as of April 1, 2019.   | \$450.00 | 2.1   | \$945.00   |
| 08/15/2019           |  |          |       |            |
| Daugherty, Carl      | Review ASC 852 memorandum.   | \$550.00 | 0.6   | \$330.00   |
| Johnson, Matt        | Review draft form 12b-25 (Notification for Late Filing) to be submitted to the Securities and Exchange Commission by Southcross Energy Partners LP.  | \$450.00 | 0.3   | \$135.00   |
| 08/16/2019           |  |          |       |            |
| Johnson, Matt        | Discussion with M. Campbell (Riveron) regarding material weakness in internal controls.  | \$450.00 | 0.8   | \$360.00   |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date              | Description  | Rate     | Hours | Fees     |
|-------------------|--|----------|-------|----------|
| Consultation Serv | vices  |          |       |          |
| 08/16/2019        |  |          |       |          |
| Johnson, Matt     | Begin draft of memo documenting material weakness in internal control as of Q2 2019.   | \$450.00 | 1.2   | \$540.00 |
| Morehead, David   | Review Q2 2019 quarterly report for compliance with bankruptcy disclosure requirements under US GAAP.  | \$450.00 | 1.5   | \$675.00 |
| Morehead, David   | Review memorandum on application of bankruptcy accounting guidance under US GAAP.  | \$450.00 | 1.0   | \$450.00 |
| 08/19/2019        |  |          |       |          |
| Johnson, Matt     | Continue discussion with J. Koch (Deloitte), R. Patel, M. Campbell, P. Meyer (Southcross) regarding the material weakness in internal control. | \$450.00 | 0.4   | \$180.00 |
| Johnson, Matt     | Second discussion with J. Koch (Deloitte) regarding the material weakness in internal control.   | \$450.00 | 0.3   | \$135.00 |
| Johnson, Matt     | Discussion with D. Odom, J. Koch (Deloitte) regarding material weakness in internal control.   | \$450.00 | 0.3   | \$135.00 |
| Johnson, Matt     | Discussion with J. Koch (Deloitte), R. Patel, M. Campbell, P. Meyer (Southcross) over the material weakness in inernal control.                | \$450.00 | 0.4   | \$180.00 |
| Johnson, Matt     | Review underlying entity schedules for<br>support in evaluation of root cause of<br>material weakness in internal control.                     | \$450.00 | 1.6   | \$720.00 |
| Johnson, Matt     | Discussion with J. Koch (Deloitte) on the material weakness in internal control.   | \$450.00 | 0.2   | \$90.00  |
| Johnson, Matt     | Continue drafting memo documenting the evaluation of material weakness in internal control.  | \$450.00 | 1.8   | \$810.00 |
| Koch, Jimmy       | Discussion with D. Odom, M. Johnson (Deloitte) regarding material weakness in internal control.  | \$250.00 | 0.3   | \$75.00  |
| Koch, Jimmy       | Document memo with D&T's consideration on the materiality of the material weakness identified.   | \$250.00 | 1.6   | \$400.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date              | Description   | Rate     | Hours | Fees     |
|-------------------|---|----------|-------|----------|
| Consultation Serv | vices   |          |       |          |
| 08/19/2019        |   |          |       |          |
| Koch, Jimmy       | Discussion with M. Johnson (Deloitte) regarding the material weakness in internal control.  | \$250.00 | 0.3   | \$75.00  |
| Koch, Jimmy       | Second discussion with M. Johnson (Deloitte) on the material weakness in internal control.  | \$250.00 | 0.2   | \$50.00  |
| Koch, Jimmy       | Discussion with M. Johnson (Deloitte), R. Patel, M. Campbell, P. Meyer (Southcross) regarding the material weakness in internal control.          | \$250.00 | 0.4   | \$100.00 |
| Koch, Jimmy       | Continue discussion with M. Johnson (Deloitte), R. Patel, M. Campbell, P. Meyer (Southcross) regarding the material weakness in internal control. | \$250.00 | 0.4   | \$100.00 |
| Koch, Jimmy       | Continue to document memo with D&T's consideration on the material weakness identified.   | \$250.00 | 1.5   | \$375.00 |
| Odom, Dan         | Discussion with M. Johnson, J. Koch (Deloitte) regarding material weakness in internal control.   | \$550.00 | 0.3   | \$165.00 |
| Wang, Jessie      | Review of Deloitte consultation memo documenting material weakness in internal control.   | \$450.00 | 0.7   | \$315.00 |
| 08/20/2019        |   |          |       |          |
| Becker, Paul      | Review memorandum documenting evaluation and assessment of material weakness in internal control.   | \$550.00 | 0.3   | \$165.00 |
| Daugherty, Carl   | Review draft memorandums with respect to evaluating the material weakness in internal controls.   | \$550.00 | 0.6   | \$330.00 |
| Daugherty, Carl   | Meet with D. Odom, J. Koch (Deloitte) to discuss the material weakness in internal controls.  | \$550.00 | 0.4   | \$220.00 |
| Koch, Jimmy       | Meet with D. Odom (Deloitte), P. Meyer, M. Campbell (Southcross) to discuss the material weakness in internal control.                            | \$250.00 | 0.5   | \$125.00 |
| Koch, Jimmy       | Meet with D. Odom, C. Daugherty (Deloitte) to discuss the material weakness in internal control.  | \$250.00 | 0.4   | \$100.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                 | Description  | Rate     | Hours | Fees       |
|----------------------|--|----------|-------|------------|
| Consultation Service | <i>95</i>  |          |       |            |
| 08/20/2019           |  |          |       |            |
| Odom, Dan            | Review workpapers related to the misstatements and control deficiencies identified.  | \$550.00 | 1.8   | \$990.00   |
| Odom, Dan            | Meet with J. Koch (Deloitte), P. Meyer, M. Campbell (Southcross) to discuss the material weakness identified.                            | \$550.00 | 0.5   | \$275.00   |
| Odom, Dan            | Meet with J. Koch, C. Daugherty (Deloitte) to discuss the material weakness identified.  | \$550.00 | 0.4   | \$220.00   |
| Odom, Dan            | Review memos related to the misstatements and control deficiencies identified.   | \$550.00 | 1.6   | \$880.00   |
| Odom, Dan            | Review disclosure related to the misstatements and control deficiencies identified.  | \$550.00 | 1.7   | \$935.00   |
| 08/21/2019           |  |          |       |            |
| Becker, Paul         | Discussion with C. Daugherty, J. Blaufuss, M. Blitz, D. Odom, J. Koch (Deloitte) to discuss the material weakness in internal controls.  | \$550.00 | 0.6   | \$330.00   |
| Becker, Paul         | Review Item 4 disclosure and considerations.   | \$550.00 | 0.5   | \$275.00   |
| Biltz, Meredith      | Discussion with C. Daugherty, J. Blaufuss, P. Becker, D. Odom, J. Koch (Deloitte) to discuss the material weakness in internal controls. | \$550.00 | 0.6   | \$330.00   |
| Biltz, Meredith      | Review the consultation memo regarding material weakness in internal controls.   | \$550.00 | 2.4   | \$1,320.00 |
| Blaufuss, John       | Review Deloitte consultation memo documenting engagement team assessment of material weakness in internal controls.                      | \$550.00 | 1.2   | \$660.00   |
| Blaufuss, John       | Discussion with C. Daugherty, P. Becker, M. Blitz, D. Odom, J. Koch (Deloitte) to discuss the material weakness in internal controls.    | \$550.00 | 0.6   | \$330.00   |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                 | Description   | Rate     | Hours | Fees     |
|----------------------|---|----------|-------|----------|
| Consultation Service | es  |          |       |          |
| 08/21/2019           |   |          |       |          |
| Daugherty, Carl      | Discussion with J. Blaufuss, P. Becker, M. Blitz, D. Odom, J. Koch (Deloitte) to discuss the material weakness in internal controls.              | \$550.00 | 0.6   | \$330.00 |
| Koch, Jimmy          | Discussion with C. Daugherty, J. Blaufuss, P. Becker, M. Blitz, D. Odom (Deloitte) to discuss the material weakness in internal control.          | \$250.00 | 0.6   | \$150.00 |
| Koch, Jimmy          | Discussion with D. Odom (Deloitte), P. Meyer, M. Campbell, R. Patel (Southcross) regarding the material weakness in internal control.             | \$250.00 | 0.3   | \$75.00  |
| Koch, Jimmy          | Continue to address review comments on the memo of D&T's consideration on the material weakness identified.                                       | \$250.00 | 1.9   | \$475.00 |
| Koch, Jimmy          | Continue to document memo with D&T's consideration on the material weakness identified.   | \$250.00 | 2.0   | \$500.00 |
| Koch, Jimmy          | Address review comments on the memo of D&T's consideration on the materiality weakness identified.  | \$250.00 | 1.2   | \$300.00 |
| Koch, Jimmy          | Finish addressing comments on the memo of D&T's consideration on the material weakness identified.  | \$250.00 | 1.5   | \$375.00 |
| Odom, Dan            | Review client prepared material weakness assessment memo.   | \$550.00 | 0.9   | \$495.00 |
| Odom, Dan            | Discussion with C. Daugherty, J. Blaufuss, P. Becker, M. Blitz, J. Koch (Deloitte) to discuss the material weakness identified                    | \$550.00 | 0.6   | \$330.00 |
| Odom, Dan            | Discussion with M. Howe (Southcross) regarding the material weakness identified.  | \$550.00 | 0.4   | \$220.00 |
| Odom, Dan            | Discussion with J. Koch (Deloitte), P. Meyer, M. Campbell, R. Patel (Southcross) regarding the material weakness assessment of internal controls. | \$550.00 | 0.3   | \$165.00 |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date                     | Description  | Rate     | Hours | Fees        |
|--------------------------|--|----------|-------|-------------|
| Consultation Servi       | ices   |          |       |             |
| 08/22/2019               |  |          |       |             |
| Becker, Paul             | Continue to review item 4 disclosure within the Q2 2019 10-Q related to material weakness identified.  | \$550.00 | 0.5   | \$275.00    |
| Odom, Dan                | Discussion with J. Koch (Deloitte), R. Patel, P. Meyer (Southcross) over the material weakness disclosure within the Q2 2019 financial statements. | \$550.00 | 0.5   | \$275.00    |
| Odom, Dan                | Continue to review documentation regarding the misstatements and control deficiencies identified.  | \$550.00 | 2.4   | \$1,320.00  |
| 08/23/2019               |  |          |       |             |
| Biltz, Meredith          | Review the updated consultation memo regarding material weakness in internal controls.   | \$550.00 | 1.5   | \$825.00    |
| 08/24/2019               |  |          |       |             |
| Biltz, Meredith          | Review the consultation memos regarding control implications and late filing.  | \$550.00 | 0.8   | \$440.00    |
| Biltz, Meredith          | Review the consultation memos regarding evaluation of misstatements identified during review procedures.   | \$550.00 | 0.7   | \$385.00    |
| 08/26/2019               |  |          |       |             |
| Ramirez-Perez, Erik      | Respond to M. Blitz's (Deloitte) notes within the material weakness memorandum.  | \$175.00 | 2.0   | \$350.00    |
| Subtotal for Consultatio | n Services:  |          | 63.6  | \$27,970.00 |
| Preparation of Fee       | e Applications   |          |       |             |
| 08/07/2019               |  |          |       |             |
| Gutierrez, Dalia         | Prepared first draft of monthly fee application.   | \$195.00 | 4.2   | \$819.00    |
| Gutierrez, Dalia         | Update fee detail per comments received from M. Johnson (Deloitte).  | \$195.00 | 3.8   | \$741.00    |
| Johnson, Matt            | Review of fee application to be submitted for April, May, and June 2019.   | \$195.00 | 2.2   | \$429.00    |

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

| Date              | Description  | Rate     | Hours | Fees     |
|-------------------|--|----------|-------|----------|
| Preparation of Fe | ee Applications  |          |       |          |
| 08/08/2019        |  |          |       |          |
| Johnson, Matt     | Continue review of first fee application to be submitted for April, May, and June 2019.              | \$195.00 | 1.2   | \$234.00 |
| 08/12/2019        |  |          |       |          |
| Gutierrez, Dalia  | Review additional WBS data to incorporate in first monthly fee application.                          | \$195.00 | 1.0   | \$195.00 |
| Johnson, Matt     | Prepare fee application for professional fees and hours incurred during April, May, and June 2019.   | \$195.00 | 1.1   | \$214.50 |
| 08/13/2019        |  |          |       |          |
| Gutierrez, Dalia  | Finalize first draft of the first monthly fee application.   | \$195.00 | 4.0   | \$780.00 |
| Johnson, Matt     | Review fee application for professional fees and hours incurred during April, May, and June 2019.    | \$195.00 | 0.4   | \$78.00  |
| 08/15/2019        |  |          |       |          |
| Gutierrez, Dalia  | Update the first monthly fee application per feedback received from R. Young (Deloitte).             | \$195.00 | 4.1   | \$799.50 |
| Gutierrez, Dalia  | Continue to update the first monthly fee application per feedback received from R. Young (Deloitte). | \$195.00 | 3.9   | \$760.50 |
| 08/28/2019        |  |          |       |          |
| Gutierrez, Dalia  | Begin review of July fee detail in preparation for monthly fee application.                          | \$195.00 | 1.3   | \$253.50 |
| 08/29/2019        |  |          |       |          |
| Gutierrez, Dalia  | Provide comments to July fee and expense detail in preparation for the monthly fee application.      | \$195.00 | 4.0   | \$780.00 |
| Johnson, Matt     | Update the first monthly fee application per comments received from R. Young (Deloitte).             | \$195.00 | 1.1   | \$214.50 |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 45 of 46

#### Southcross Energy Partners

#### Deloitte & Touche LLP

#### Fees Sorted by Category for the Fee Period

August 01, 2019 - August 31, 2019

| Date                 | Description   | Rate     | Hours | Fees         |
|----------------------|---|----------|-------|--------------|
| Preparation of F     | ee Applications   |          |       |              |
| 08/30/2019           |   |          |       |              |
| Johnson, Matt        | Fee application preparation for the first monthly fee application period April, May, and June 2019. | \$195.00 | 0.8   | \$156.00     |
| Subtotal for Prepara | tion of Fee Applications:   |          | 33.1  | \$6,454.50   |
| Total                |   |          | 605.9 | \$133,718.50 |

#### Recapitulation

| Name              | Rate     | Hours | Fees        |
|-------------------|----------|-------|-------------|
| Becker, Paul      | \$550.00 | 1.9   | \$1,045.00  |
| Biltz, Meredith   | \$550.00 | 6.0   | \$3,300.00  |
| Blaufuss, John    | \$550.00 | 1.8   | \$990.00    |
| Daugherty, Carl   | \$550.00 | 2.2   | \$1,210.00  |
| Odom, Dan         | \$550.00 | 11.4  | \$6,270.00  |
| Sullivan, Mike    | \$550.00 | 1.9   | \$1,045.00  |
| Johnson, Matt     | \$450.00 | 20.1  | \$9,045.00  |
| Morehead, David   | \$450.00 | 2.5   | \$1,125.00  |
| Wang, Jessie      | \$450.00 | 0.7   | \$315.00    |
| Koch, Jimmy       | \$250.00 | 13.1  | \$3,275.00  |
| Ahuja, Deepak     | \$195.00 | 6.0   | \$1,170.00  |
| Becker, Paul      | \$195.00 | 0.2   | \$39.00     |
| Bindal, Nancy     | \$195.00 | 8.0   | \$1,560.00  |
| Boza-Holman, Juan | \$195.00 | 1.7   | \$331.50    |
| Daugherty, Carl   | \$195.00 | 6.9   | \$1,345.50  |
| Gupta, Deepak     | \$195.00 | 13.5  | \$2,632.50  |
| Gutierrez, Dalia  | \$195.00 | 26.3  | \$5,128.50  |
| Horn, Dave        | \$195.00 | 0.4   | \$78.00     |
| Jain, Anurag      | \$195.00 | 3.0   | \$585.00    |
| Johnson, Matt     | \$195.00 | 57.4  | \$11,193.00 |

#### Case 19-10702-MFW Doc 612-2 Filed 10/24/19 Page 46 of 46

#### Southcross Energy Partners

## Deloitte & Touche LLP Fees Sorted by Category for the Fee Period

August 01, 2019 - August 31, 2019

#### Recapitulation

| Name                    | Rate     | Hours | Fees        |
|-------------------------|----------|-------|-------------|
| Kapoor, Nehal           | \$195.00 | 3.5   | \$682.50    |
| Khurana, Ravi           | \$195.00 | 1.0   | \$195.00    |
| Koch, Jimmy             | \$195.00 | 98.0  | \$19,110.00 |
| Maheshwari, Radhika     | \$195.00 | 3.4   | \$663.00    |
| Mirjahangiri, Elizabeth | \$195.00 | 7.1   | \$1,384.50  |
| Mittal, Ayushi          | \$195.00 | 8.2   | \$1,599.00  |
| Odom, Dan               | \$195.00 | 17.8  | \$3,471.00  |
| Phan, Quyn              | \$195.00 | 138.2 | \$26,949.00 |
| Ramirez-Perez, Erik     | \$195.00 | 139.5 | \$27,202.50 |
| Randow, Alixandra       | \$195.00 | 0.5   | \$97.50     |
| Stout, Joseph           | \$195.00 | 1.0   | \$195.00    |
| Wang, Jessie            | \$195.00 | 0.7   | \$136.50    |
| Ramirez-Perez, Erik     | \$175.00 | 2.0   | \$350.00    |

### **Exhibit B**

Expenses for the Period August 1, 2019 through August 31, 2019

# Southcross Energy Partners Deloitte & Touche LLP Expenses Sorted by Category for the Fee Period

August 01, 2019 - August 31, 2019

| Category            | Date       | Description  | Amount  |
|---------------------|------------|--|---------|
| Maala               |            |  |         |
| Meals               |            |  |         |
| Johnson, Matt       | 08/02/2019 | Dinner in Dallas, TX - after working hours.                            | \$7.83  |
| Johnson, Matt       | 08/12/2019 | Dinner in Dallas, TX - after working hours.                            | \$8.00  |
| Koch, Jimmy         | 08/20/2019 | Dinner in Dallas, TX - after working hours.                            | \$18.08 |
| Phan, Quyn          | 08/20/2019 | Dinner for Q. Phan and E. Ramirez in Dallas, TX - after working hours. | \$34.23 |
| Koch, Jimmy         | 08/22/2019 | Dinner in Dallas, TX - after working hours.                            | \$18.35 |
| Ramirez-Perez, Erik | 08/22/2019 | Dinner in Dallas, TX - after working hours.                            | \$7.57  |
| Subtotal for Meals: |            |  | \$94.06 |
| Total               |            |  | \$94.06 |

#### Recapitulation

| Category | Amount  |
|----------|---------|
| Meals    | \$94.06 |