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UNITED STATES BANKRUPTCY SOUTHERN DISTRICT OF NEW Y		
	X	
	:	
In re:	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD, et al.,		
	:	
Debtors. ¹	:	(Jointly Administered)
	:	•
	x	

SUMMARY SHEET FOR FIRST MONTHLY FEE STATEMENT OF KPMG FOR COMPENSATION FOR SERVICES **RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS** AUDITORS, FINANCIAL REPORTING ADVISORS AND TAX ADVISORS FOR THE **DEBTORS NUNC PRO TUNC FROM THE PETITION DATE TO JANUARY 29, 2019**

Name Of Applicant:	KPMG Ireland
Authorized To Provide Professional Services To:	The above-captioned debtors and debtors-in-possession
Date of Retention:	<i>Nunc pro tunc</i> from November 25, 2018 through January 29, 2019
Period for Which Compensation and Reimbursement is Sought:	November 25, 2018 through January 29, 2019
Amount Of Compensation Sought:	€555,382.68 / \$635,135.63
Less 20% Holdback:	€111,076.54 / \$127,027.13
Amount Of Expense Reimbursement Sought:	€0 / \$0
Total Fees and Expenses Due:	€444,306.15 / \$508,108.50
This is an: <u>X</u> Monthly Interim	Final Application

¹The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are set forth on **Exhibit A**.



UNITED STATES BANKRUPTCY COURT		
SOUTHERN DISTRICT OF NEW YORK	X	
	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., et al.,	:	
	:	(Jointly Administered)
Debtors. ¹	:	•
	X	

FIRST MONTHLY FEE STATEMENT OF KPMG FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS AUDITORS, FINANCIAL REPORTING ADVISORS AND TAX ADVISORS FOR THE DEBTORS NUNC PRO TUNC FROM THE PETITION DATE TO JANUARY 29, 2019

KPMG Ireland ("**KPMG**"), as auditors, financial reporting advisors, and tax advisors for Waypoint Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**"), files this first monthly fee statement (the "**Fee Statement**"), pursuant to section 327(a) of title 11 of the United States Code (the "**Bankruptcy Code**"), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules of the Southern District of New York (the "**Local Rules**"), the Order Pursuant to 11 U.S.C. §§ 105(a), and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [ECF No. 250] (the "**Interim Compensation Order**"), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rule 2016-1(a) (as updated June 17, 2013) (the "**Local Guidelines**"), and the U.S. Trustee Guidelines

¹The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are set forth on <u>**Exhibit** A</u>.

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for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (the "UST Guidelines," and, together with the Local Guidelines, the "Fee Guidelines"), for allowance of interim compensation for professional services performed by KPMG and reimbursement of expenses for the period starting November 25, 2018 through and including January 29, 2019 (the "Compensation Period"), and respectfully states as follows:

Background

1. On November 25, 2018 (the "**Petition Date**"), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their business 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.

2. The Debtors' Chapter 11 Cases have been jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

3. On February 4, 2019, the Debtors filed their application to retain and employ KPMG as auditors, financial reporting advisors, and tax advisors *nunc pro tunc* to the Petition Date [Docket No. 329] (the "**Retention Application**"). On May 29, 2019, the Debtors filed a supplemental declaration of Joe O'Mara in support of the Retention Application [Docket No. 804] (the "**Supplemental Declaration**"). By order, dated June 10, 2019 (the "**Retention Order**"), the Bankruptcy Court approved the retention of KPMG as auditors, financial reporting advisors, and tax advisors to the Debtors *nunc pro tunc* to the Petition Date through January 29, 2019.

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KPMG's Fees and Expenses

4. As discussed in the Supplemental Declaration, KPMG billed approximately 1,669 hours of work for the Debtors during the Compensation Period, equaling approximately €555,382.68² of compensation of professional fees, which converts to \$635,135.63 as of January 29, 2019.³ In this Fee Statement, KPMG requests allowance of compensation totaling \$508,108.51 (80% of \$635,135.63) and no expenses for the Compensation Period.

5. A detailed description of the hours and fees, including billing rates and time records, incurred by each individual who provided services during the Compensation Period is attached hereto as **Exhibit B**. Furthermore, a detailed description of the hours and fees incurred by professional is attached hereto as **Exhibit C**.

Reservation

6. To the extent that time or charges for professional services rendered or expenses incurred relate to the Compensation Period, but were not processed prior to the preparation of this Fee Statement, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future fee statement or application. Furthermore, KPMG reserves the right to seek final approval of the compensation and expenses requested herein.

² Pursuant to the Retention Order, $\bigoplus 55,382.68$ comprised of $\bigoplus 336,251.88$ for Irish time and $\bigoplus 19,101.76$ for foreign office fees.

³ The conversion amount and hourly rates set forth in U.S. dollars is based on the exchange rate as of January 29, 2019. The applicable hourly rates in U.S. dollars will vary based on the exchange rate on the date of invoicing.

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Conclusion

7. By this Fee Statement, KPMG requests allowance of compensation totaling \$508,108.51 (80% of \$635,135.63) and no expenses for a total of \$508,108.51 for the Compensation Period.

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Exhibit A

Debtor	Last 4 Digits of Tax ID Number	Debtor	Last 4 Digits of Tax ID Number
Waypoint Leasing Holdings Ltd.	2899	MSN 760682 Trust	N/A
Waypoint Leasing (Luxembourg) S.à r.l.	7041	Waypoint 2916 Business Trust	N/A
Waypoint Leasing (Ireland) Limited	6600	MSN 920062 Trust	N/A
Waypoint Asset Co 10 Limited	2503	MSN 920125 Trust	N/A
MSN 2826 Trust	N/A	MSN 9229 AS	7652
MSN 2879 Trust	N/A	Waypoint Asset Co 3A Limited	6687
Waypoint Asset Co 11 Limited	3073	MSN 41371 Trust	N/A
MSN 2905 Trust	N/A	Waypoint Asset Euro 1A Limited	9804
Waypoint Asset Co 14 Limited	1585	Waypoint Asset Co 1K Limited	2087
Waypoint Asset Co 15 Limited	1776	MSN 4469 Trust	N/A
Waypoint Asset Co 3 Limited	3471	MSN 6655 Trust	N/A
AE Helicopter (5) Limited	N/A	Waypoint Leasing (Luxembourg) Euro S.à r.l.	8928
AE Helicopter (6) Limited	N/A	Waypoint Asset Co 1A Limited	1208
MSN 31141 Trust	N/A	Waypoint Leasing Labuan 1A Limited	2299
MSN 31492 Trust	N/A	Waypoint Asset Co 1C Limited	0827
MSN 36458 Trust	N/A	Waypoint Asset Co 1D Limited	7018
MSN 760543 Trust	N/A	Waypoint Asset Co 1F Limited	6345
MSN 760551 Trust	N/A	Waypoint Asset Co 1G Limited	6494
MSN 760581 Trust	N/A	Waypoint Asset Co 1H Limited	7349
MSN 760628 Trust	N/A	Waypoint Asset Co 1J Limited	7729

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MSN 760631 Trust	N/A	MSN 20159 Trust	N/A
MSN 6658 Trust	N/A	Waypoint Asset Funding 6 LLC	4964
Waypoint 760626 Business Trust	N/A	Waypoint Asset Co 7 Limited	9689
MSN 7152 Trust	N/A	Waypoint Asset Euro 7A Limited	2406
MSN 7172 Trust	N/A	Waypoint Asset Co 8 Limited	2532
Waypoint Asset Funding 3 LLC	4960	MSN 31041 Trust	N/A
Waypoint Asset Malta Ltd	5348	MSN 31203 Trust	N/A
Waypoint Leasing Labuan 3A Limited	8120	MSN 31578 Trust	N/A
Waypoint Leasing UK 3A Limited	0702	MSN 760617 Trust	N/A
Waypoint Asset Co 4 Limited	0301	MSN 760624 Trust	N/A
Waypoint Asset Co 5 Limited	7128	MSN 760626 Trust	N/A
Waypoint Leasing Services LLC	8965	MSN 760765 Trust	N/A
MSN 14786 Trust	N/A	MSN 920063 Trust	N/A
MSN 2047 Trust	N/A	MSN 920112 Trust	N/A
MSN 2057 Trust	N/A	Waypoint 206 Trust	N/A
Waypoint Asset Co 5B Limited	2242	Waypoint 407 Trust	N/A
Waypoint Leasing UK 5A Limited	1970	Waypoint Asset Euro 1B Limited	3512
Waypoint Asset Co 6 Limited	8790	Waypoint Asset Euro 1C Limited	1060
MSN 31042 Trust	N/A	MSN 20012 Trust	N/A
MSN 31295 Trust	N/A	MSN 20022 Trust	N/A
MSN 31308 Trust	N/A	MSN 20025 Trust	N/A
MSN 920119 Trust	N/A	MSN 920113 Trust	N/A
Waypoint Asset Funding 8 LLC	4776	Waypoint Asset Co Germany Limited	5557
Waypoint Leasing UK 8A Limited	2906	MSN 31046 Trust	N/A

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Waypoint Leasing US 8A LLC	8080	MSN 41511 Trust	N/A
Waypoint Asset Company Number 1 (Ireland) Limited	6861	MSN 760608 Trust	N/A
Waypoint Asset Euro 1D Limited	1360	MSN 89007 Trust	N/A
Waypoint Asset Co 1L Limited	2360	MSN 920141 Trust	N/A
Waypoint Asset Co 1M Limited	5855	MSN 920152 Trust	N/A
Waypoint Asset Co 1N Limited	3701	MSN 920153 Trust	N/A
Waypoint Asset Euro 1G Limited	4786	MSN 920273 Trust	N/A
Waypoint Asset Funding 1 LLC	7392	MSN 920281 Trust	N/A
Waypoint Leasing UK 1B Limited	0592	MSN 9205 Trust	N/A
Waypoint Leasing UK 1C Limited	0840	MSN 9229 Trust	N/A
Waypoint Asset Company Number 2 (Ireland) Limited	7847	Waypoint Asset Funding 2 LLC	7783

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Exhibit B

Summary of Hours and Fees Incurred by Professional November 25, 2018 through January 29, 2019

KPMG Waypoint group restructuring KPMG Tax Time - 24 November to 29 Jan (inclu

KPMG Tax Time - 24 November to 29 Jan (inclusive)

Irish time																
			r												r	
			Discounted nates	Week commencing		J 3		, j		Week commencing	Ŭ	Week commencing	20/20 January	Tatalhauma	Total	Discounted to to
	Grade	Rate	Discounted rates 80%	26 November Hours	December Hours	10 December Hours	17 December Hours	24 December Hours	31 December Hours	7 January Hours	14 January Hours	21 January Hours	28/29 January Hours	Total hours	Total	Discounted tota Total
loo O'Moro	Partner	€1,073	80% €858.40		nours	8	10	nours		12.5	13.5		5.5	75.5	€81,011.50	€64,809.20
Joe O'Mara				9.5	3	8	10	0	6.5			7	5.5		•	
Glenn Reynolds	Partner	€1,073	€858.40	1	0.25	Ű	0	0	0	0.25	0.25	Ũ		1.75	€1,877.75	€1,502.20
Frankie Devlin	Partner	€1,073	€858.40	0	ě	0	0.75	0	0	0	0.5	0.5		1.75	€1,877.75	€1,502.20
Andrew Egan	Director	€832	€665.60	6	1.75	1	0	9	0	0	0	0		8.75	€7,280.00	€5,824.00
Marie Farrell	Director	€832	€665.60	0	0	0	0	0	0	0.25	0	0		0.25	€208.00	€166.40
Gordon Warren	Associate Director	€686	€548.80	0	0	0	1.75	0	0	0	0	4	0.5	6.25	€4,287.50	€3,430.00
Aileen Joyce	Associate Director	€606	€484.80	0	2	0	0.35	0	0	0	1.75	1.75	1	6.85	€4,151.10	€3,320.88
Eamonn Smith	Associate Director	€606	€484.80	17	10	11	10.75	0	2	36.5	40.25	25	14.25	166.75	€101,050.50	€80,840.40
Conor McElhinney	Associate Director	€606	€484.80	9.5	16.75	15.5	16	0	5.5	14.25	20	16.75	7.25	121.5	€73,629.00	€58,903.20
John Brennan	Senior	€396	€316.80	27	11.75	17.25	14.5	0	2	0	0	0	8	80.5	€31,878.00	€25,502.40
Richard O'Dwyer	Senior	€396	€316.80	18.5	0	19.25	0	0	0	35.5	29	34	17.25	153.5	€60,786.00	€48,628.80
Michael Loftus	Senior	€396	€316.80	0	0	0	2	0	0	11.5	26.25	30	14.75	84.5	€33,462.00	€26,769.60
Richard Murphy	Senior	€396	€316.80	0	0	0	0	0	0	4.75	1.75	0		6.5	€2,574.00	€2,059.20
James Kennedy	Senior	€347	€277.60	0	0	0.5	0	0	0	0	0	0		0.5	€173.50	€138.80
Oisin Taylor	Junior	€296	€236.80	0.25	0	0	0	0	0	0	4	4.25	3	11.5	€3,404.00	€2,723.20
Claire McBride	Senior	€396	€316.80	0	0	0	0.25	0	0	0	1.25	1	0.75	3.25	€1,287.00	€1,029.60
Clare Hill	Senior	€396	€316.80	0	0	0	2	0	1	0	0	0		3	€1,188.00	€950.40
Jill Leavy	Junior	€125	€100.00	0	0	0	0	0	0	0	0.5	0		0.5	€62.50	€50.00
Amanda-Jane O'Grady Kennedy	Junior	€125	€100.00	9	0	0	0.5	0	6.25	0	0.5	0		16.25	€2,031.25	€1,625.00
Joseph McConnell	Junior	€246	€196.80	0	0	0	0	0	0	0	0	5	4.25	9.25	€2,275.50	€1,820.40
James Trueick	Junior	€97	€77.60	0	0	0	0	0	0	0	4.5	0		4.5	€436.50	€349.20
Daragh McCullough	Junior	€97	€77.60	1.5	4	2.5	9.5	0	0	10.25	18.25	6.5	3	55.5	€5,383.50	€4,306.80
Subtotal				€51,680.00	€27,406.75	€40,345.00	€37,566.85	€0.00	€13,488.75	€66,130.50	€79,445.00	€66,011.00	€38,241.00		€420,314.85	€336,251.88

*The majority of the foreign office fees are in respect of fixed fee amounts that were agreed upfront between KPMG Ireland and the respective local office and they are reflective of a 20% discount being applied. These fixed fees were generally agreed with Waypoint prior to work commencing. These amounts have not been settled with the foreign office by KPMG Ireland as of yet and we have translated at current exchange rates to Euro for the purposes of this schedule (amounts would generally be billed in local currency by the respective offices).

Foreign office fees (net of discount)

1	Austria	2,850
2	Australia	22,227
3	Chile	1,000
4	Colombia	7,000
5	Denmark	5,175
6	France	17,450
7	Germany	17,000
8	Italy	33,280
9	Netherlands	10,000
10	Norway	20,750
11	Papua New Guinea	13,250
12	Poland	12,500
13	Mozambique	1,359
14	Senegal	6,114
15	South Africa	20,216
16	USA	28,931

Total foreign office fees*

€219,101.76

Total fee for the period

€555,354

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Exhibit C

Description of Hours and Fees Incurred by Professional November 25, 2018 through January 29, 2019

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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
KPMG Ireland					104.00	1,212.00	00.000	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers
Mr Conor McElhinney	26/11/2018	2.00	-	606.00	484.80	,		in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Daragh McCullough	26/11/2018	1.50	EUR	97.00	77.60	145.50		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Eamonn Smith	26/11/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	Discussions (including the provision of an email) with Waypoint in respect of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors.
Mr John Brennan	26/11/2018	5.75	EUR	396.00	316.80	2,277.00	1,821.60	
Mr Richard O'Dwyer	26/11/2018	3.00	EUR	396.00	316.80	1,188.00	950.40	
Mr Andrew Egan	27/11/2018	2.50	EUR	832.00	665.60	2,080.00	1,664.00	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Conor McElhinney	27/11/2018	2,00	EUR	606,00	484,80	1,212.00	969.60	
Mr Eamonn Smith	27/11/2018	0.50		606.00	484.80	303.00	242 40	Review and provision of comments to Waypoint/Waypoints legal countration of raft Macquarie APA - Vedder draft 11.27.18
Mr Joe O'Mara	27/11/2018	4.50		1,073.00	858.40	4.828.50	3 862 80	Review and provision of comments to Waypoint/Waypoints legal counsel on draft Macquarie APA - Vedder draft 11.27.18
Mr John Brennan	27/11/2018	3.50		396.00	316.80	1,386.00		Review and provison of comments to Waypoint/Waypoints legal counsel on draft Macquarie APA - Vedder draft 11.27.18
Mr Andrew Egan	28/11/2018	1.75		832.00	665.60	1,456.00	1,164.80	
Mr Conor McElhinney	28/11/2018	2.00	EUR	606.00	484.80	1,212.00	969.60	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Eamonn Smith	28/11/2018	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Eamonn Smith	28/11/2018	5.00	EUR	606.00	484.80	3,030.00	2,424.00	
Ma Francisco Ornith	28/11/2018	1.00	EUD	606.00	484.80	606.00	484 80	Tesure of the project of clean data. Structuring - advice and discussions in relation to the local jurisdictional tax implications arising as a result of the portolio disposal.
Mr Eamonn Smith Mr Joe O'Mara	28/11/2018	5.00		1.073.00	858.40	5,365.00	4 292 00	Discussions with the the Waypoint team in respect of the likely tax implications associated with lender bids/acquisitions.
Mr John Brennan	28/11/2018	10.25	EUR	396.00	316.80	4,059.00	3,247,20	Preparation and provision of an updated transfer tax schedule/calculation to incorporate an updated purchase price allocation as provided by Waypoint counsel. Provision of a high-level comparison of the trading losses carried forward in WAC2, WAC3 and WAC10 versus the potential PPN write off arising as a result of the proposed credit bids. Preparation and provision of an updated transfer tax schedule/calculation to incorporate an updated purchase price allocation as provided by
								Waypoint counsel. Provision of a high-level comparison of the trading losses carried forward in WAC2, WAC3 and WAC10 versus the potential PPN write off arising as a result of the proposed credit bids.
Mr Oisin Taylor	28/11/2018	0.25		296.00	236.80	74.00	59.20	Assitance in relation to the local jurisdictional tax implications arising as a result of the portolio disposal.
Mr Richard O'Dwyer	28/11/2018	6.00	EUR	396.00	316.80	2,376.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Ms Amanda-Jane O'Grady Kennedy	28/11/2018	3.00	EUR	125.00	100.00	375.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Andrew Egan	29/11/2018	0.75	EUR	832.00	665.60	624.00		discussions with the Waypoint tax team.
Mr Conor McElhinney	29/11/2018	2.00	EUR	606.00	484.80	1,212.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr John Brennan	29/11/2018	0.25	EUR	396.00	316.80	99.00	79.20	Discussions with the Waypoint team in relation to the ongoing South African VDP application and associated next steps etc.
Mr John Brennan	29/11/2018	3.75	EUR	396.00	316.80	1,485.00		Preparation and provision of an updated transfer tax schedule/calculation to incorporate an updated purchase price allocation as provided by Waypoint counsel. Provision of a high-level comparison of the trading losses carried forward in WAC2, WAC3 and WAC10 versus the potential PPN write off arising as a result of the proposed credit bids.
Mr Richard O'Dwyer	29/11/2018	5.00	EUR	396.00	316.80	1,980.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Ms Amanda-Jane O'Grady Kennedy	29/11/2018	3.00	EUR	125.00	100.00	375.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy,
Mr Andrew Egan	30/11/2018	1.00	EUR	832.00	665.60	832.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team
Mr Conor McElhinney	30/11/2018	1.50	EUR	606.00	484.80	909.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Eamonn Smith	30/11/2018	1.00	EUR	606.00	484.80	606.00	484.80	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Eamonn Smith	30/11/2018	2.00	EUR	606.00	484.80	1,212,00	969.60	Restructioning Sale Documentation
Mr Glenn Reynolds	30/11/2018	1.00		1,073.00	858.40	1,073.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr John Brennan	30/11/2018	1.50	EUR	396,00	316.80	594,00	475.20	Assistance with the trish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.

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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Mr Richard O'Dwyer	30/11/2018	4.50	EUR	396.00	316.80	1,782.00	1,425.60	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Ms Amanda-Jane O'Grady Kennedy	30/11/2018	3.00	EUR	125.00	100.00	375.00		Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Sweden, Netherlands, Norway, Denmark, Greenland, France, Poland and Italy.
Mr Eamonn Smith	01/12/2018	0.50	EUR	606.00	484.80	303.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Andrew Egan	03/12/2018	1.50	EUR	832.00	665.60	1,248.00	998.40	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Conor McEthinney	03/12/2018	4.50	EUR	606.00	484.80	2,727.00	2,181.60	were located in Italy. This included discussions in respect of the local VAT obligations arising for the Waypoint selling entities.
Mr Daragh McCullough	03/12/2018	1.50	EUR	97.00	77.60	145.50	116.40	Assistance with the jurisdictional VAT analysis of the Waypoint selling entities.
Mr Eamonn Smith	03/12/2018	4.00	EUR	606.00	484.80	2,424.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Eamonn Smith	03/12/2018	1,00	EUR	606,00	484,80	606,00		Assistance with the Inish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Glenn Reynolds	03/12/2018	0.25	EUR	1,073.00	858.40	268.25	214.60	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Joe O'Mara	03/12/2018	1.50		1,073.00	858.40	1,609.50	1,287.60	Discussions and analysis of the jurisdictional tax obligations arising for the Waypoint group as part of the expected portfolio disposal.
Ms Aileen Joyce	03/12/2018	1.75		606.00	484.80	1,060.50		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Conor McElhinney	04/12/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	were located in Italy. This included discussions in respect of the local VAT obligations arising for the Waypoint selling entitles. Preparation and provision of Powers of Attorney required to be executed by Waypoint to enable KPMG Germany and KPMG Peru to assist the Waypoint group with local tax filing/registration obligations etc.
Mr Daragh McCullough	04/12/2018	2.50	EUR	97.00	77.60	242.50	194.00	Assistance with the jurisdictional VAT analysis of the Waypoint selling entities.
Mr Eamonn Smith	04/12/2018			606.00	484.80	303.00	242.40	Jurisdictional tax considerations including updates to our detailed jurisdictional tax report and under tax calculation matrix.
Mr John Brennan	04/12/2018	6.50		396.00	316.80	2,574.00		Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors. This included updates to our detailed jurisdictional tax report and under tax calculation matrix.
Ms Aileen Joyce	04/12/2018	0.25		606.00	484.80	151.50		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Andrew Egan	05/12/2018	0.25		832.00	665.60	208.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team. Discussions with Waypoint and our foreign office teams in respect of the Papua New Guinea GST implications associated with the transfer of aircraft
Mr Conor McElhinney	05/12/2018	1.50	EUR	606.00	484.80	909.00		by Waypoint sellers in PNG and also discussions with our Colombian colleagies in respect of the Waypoint sellers Colombian income tax filing obligations.
Mr Eamonn Smith	05/12/2018			606.00.	484.80	757.50		Discussions with Waypoint with regard to the draft Macquarie APA.
Mr Eamonn Smith	05/12/2018			606.00	484.80	1,060.50	848.40	Weekly call with Weil.
Mr John Brennan	05/12/2018			396.00	316.80	891.00	712.80	Weekly call with Weil and drafting part of jurisdictional information request lists.
Mr Conor McElhinney	06/12/2018	4,25	EUR	606.00	484.80	2,575.50		Advice and discussions with Waypoint in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale. This included preparation of a detailed information request list required for the purposes of satisfying these obligations and also the preparation and circulation of required PoA's etc.
Mr Eamonn Smith	06/12/2018	1.50	EUR	606.00	484.80	909.00		preparation and considerations in respect of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors.
Mr John Brennan	06/12/2018	3.00	EUR	396.00	316.80	1,188.00	950.40	Debtors. This included updates to our detailed jurisdictional tax report and under tax calculation matrix.
Mr Conor McElhinney	07/12/2018	2.50	EUR	606.00	484.80	1,515.00	1,212.00	Various discussions with our foreign office colleagues with regards to the Waypoint selling entities local tax obligations in Germany and PNG arising as a result of the proposed portfolio disposal.
Mr Joe O'Mara	07/12/2018	1.50	EUR	1,073.00	858.40	1,609.50	1,287.60	portfolio by the Debtors.
Mr Conor McElhinney	10/12/2018	1.50		606.00	484.80	909.00		Various discussions with our foreign office colleagues with regards to the Waypoint selling entities local tax obligations in Germany.
Mr Daragh McCullough	10/12/2018			97.00	77.60	48.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers.
Mr Daragh McCullough	10/12/2018			97.00	77.60	48.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers.
Mr Joe O'Mara	10/12/2018	1.50		1,073.00	858.40	1,609.50	1,287.60	Debtors and discussions in respect of the debt write off implications for the Waypoint Debtors.
Mr John Brennan	10/12/2018	2.50		396.00	316.80	990.00		Assistance with the jurisdictional tax analysis for the Waypoint sellers and consideration of the Irish tax implications associated with the debt forgiverness for the Waypoint sellers.
Mr John Brennan	10/12/2018	0.25		396.00	316.80	99.00	79.20	Assistance and discussions in respect of Waypoints voluntary disclosure to the South African tax authorities in respect of their historic SA Discussions with Waypoint in respect of a potential lease to Everett Mauritius.
Mr John Brennan	10/12/2018			396.00	316.80	396.00	310.80	Discussions with Waypoint in respect or a potential lease to Everent Maunitus. Assistance with the local jurisdictional tax analysis of the Waypoint sellers which included discussions with KPMG Philippines.
Mr Richard O'Dwyer	10/12/2018		EUR EUR	396.00 606.00	316.80 484.80	1,089.00		Assistance with the local jurisdictional tax analysis of the verypoint setters with induced discussions with the results of the setters with the local tax obligations, including discussions with Various discussions with our foreign office colleagues with regards to the Waypoint setting entities local tax obligations, including discussions with
Mr Conor McElhinney	11/12/2018							Validus discussions with bar lotaring on the contraction of the second state of the se
Mr Eamonn Smith	11/12/2018	2.25		606.00	484.80	1,363.50	1,090.80	Discussions with Waypoint and our foreign office collegaues in respect or a potential lease to Everent mauntus. Assistance and discussions with our foreign office collegaues with regards to the Waypoint selling entities local tax obligations, including discussions
Mr John Brennan	11/12/2018	2.00		396.00	316.80	792.00		with KPMG Germany.
Mr John Brennan	11/12/2018	1.00		396.00	316.80	396.00	316.80	Discussions with Waypoint and our foreign office collegaues in respect of a potential lease to Everett Mauritius.
Mr Andrew Egan	12/12/2018	0.50		832.00	665.60	416.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Conor McElhinney	12/12/2018	4.50	EUR	606.00	484,80	2,727.00	2,181,60	Advice and discussions with Waypoint and our foreign office colleagies in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT/GST registration and filing obligations etc.

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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Mr Eamonn Smith	12/12/2018	2.00	EUR	606.00	484.80	1,212.00	969.60	Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Eamonn Smith	12/12/2018	2.00	EUR	606.00	484.80	1,212.00	969.60	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors. This included updates to our detailed jurisdictional tax report and under tax calculation matrix.
Mr James Kennedy	12/12/2018	0.50	EUR	347.00	277.60	173.50		Analysis of the PNG GST implications associated with the transfer of aircraft of Waypoint Debtors.
Mr Joe O'Mara	12/12/2018	1.50	EUR	1,073.00	858.40	1,609.50		Consideration and discussions in respect of the jursdictional tax obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors and discussions in respect of Macquarie as asset purchaser.
Mr John Brennan	12/12/2018	1.00	EUR	396.00	316.80	396.00	316.80	Discussions with Waypoint and our foreign office collegaues in respect of a potential lease to Everett Mauritius.
Mr John Brennan	12/12/2018	3.00	EUR	396.00	316.80	1,188.00	950.40	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors. This included updates to our detailed jurisdictional tax report and under tax calculation matrix.
Mr John Brennan	12/12/2018	1.00	EUR	396.00	316.80	396.00		Discussions in respect of the the ongoing South African income tax filing obligations of Waypoint.
Mr Richard O'Dwyer	12/12/2018	5.50	EUR	396.00	316.80	2,178.00		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Andrew Egan	13/12/2018	1.000	EUR	832,00	665,60	416.00		Assistance with the Irish Revenue audit of Waypoint Leasing Ireland Limited in respect of the year ended 31 December 2016. This included various discussions with the Waypoint tax team.
Mr Conor McElhinney	13/12/2018		EUR	606.00	484.80	2,424.00		Advice and discussions with Waypoint and our foreign office colleagues in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT/GST registration and filing obligations etc. This included several discussions with KPMG Germany.
Mr Eamonn Smith	13/12/2018	2.25	EUR	606.00	484.80	1,363.50		Call with Macquarie as directed by Waypoint
Mr Eamonn Smith	13/12/2018	2.50	EUR	606.00	484.80	1,515.00		Restructuring - Weil Weekly Call
Mr Joe O'Mara	13/12/2018		EUR	1,073.00	858.40	2,682.50		Restructuring - Weil Weekly Call and separate call with Macquarie as directed by Waypoint
Mr John Brennan	13/12/2018		EUR	396.00	316.80	792.00		Restructuring - Weil Weekly Call and separate call with Macquarie as directed by Waypoint
Mr John Brennan	13/12/2018	0.50		396.00	316.80	198.00		Discussions in respect of the the ongoing South African income tax filing obligations of Waypoint.
Mr John Brennan	13/12/2018		EUR	396.00	316.80	396.00		Discussions with Waypoint in respect of a potential lease to New Zealand.
Mr Richard O'Dwyer	13/12/2018		EUR	396.00	316.80	1,980.00		VAT compliance
Mr Conor McElhinney	14/12/2018		EUR	606.00	484.80	2,424.00	,	Advice and discussions with Waypoint and our foreign office colleagies in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT(GST registration and filting obligations etc. This included several discussions with KPMG Germany, KPMG PNG, KPMG Norway, KPMG Poland, and KPMG Sweden.
Mr Daragh McCullough	14/12/2018		EUR	97.00	77.60	145.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Joe O'Mara	14/12/2018		EUR	1,073.00	858.40	2,682.50		Restructuring - discussions with Waypoint in respect of the portfolilio acquisition by Macquarie.
Mr John Brennan	14/12/2018	2.00		396.00	316.80	792.00		Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors. This included updates to our detailed jurisdictional tax report and underlying tax calculation matrix.
Mr Richard O'Dwyer	14/12/2018		EUR	396.00	316.80	2,376.00		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Conor McElhinney	17/12/2018		EUR	606.00	484.80	2,424.00		Advice and discussions with Waypoint and our foreign office colleagies in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT/GST registration and filing obligations etc. This included several discussions with KPMG Italy and KPMG Mozambique.
Mr Daragh McCullough	17/12/2018	2.50	EUR	97.00	77.60	242.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Daragh McCullough	17/12/2018		EUR	97.00	77.60	48.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Eamonn Smith	17/12/2018		EUR	606.00	484.80	1,363.50	1,090.80	Debtors. This included updates to our detailed jurisdictional tax report and under tax calculation matrix.
Mr John Brennan	17/12/2018	4.00		396.00	316.80	1,584.00		Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors. This included updates to our detailed jurisdictional tax report and underlying tax calculation matrix.
Ms Clare Hill	17/12/2018	2.00		396.00	316.80	792.00	633.60	Assistance with the ongoing UK corporation tax filing obligations of the Waypoint group.
Mr Conor McElhinney	18/12/2018		EUR	606.00	484.80	3,181.50		Advice and discussions with Waypoint and our foreign office colleagies in respect of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT/GST registration and filing obligations etc. This included several discussions with KPMG Italy, KPMG UK and Fidal in France.
Mr Daragh McCullough	18/12/2018	0.50		97.00	77.60	48.50		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Daragh McCullough	18/12/2018		EUR	97.00	77.60	194.00		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Eamonn Smith Mr Joe O'Mara	18/12/2018		EUR	606.00 1,073.00	484.80 858.40	606.00 3,219.00		Discussions with Waypoint on the various transfer tax exposures arising as a result of the portfolio disposal. Discussions with Waypoint in respect of the expected asset purchase closing and associated purchase price allocations.
Mr John Brennan	18/12/2018	2.50		396.00	316.80	990.00	792.00	Discussions with Waypoint in respect of the expected asset purchase closing and asset of the proteines price area and the protein of the prot
Mr Conor McElhinney	19/12/2018	3.00	EUR	606.00	484.80	1,818.00	1,454,40	Advice and discussions with Waypoint and use declarations to take account of an early international tax becaute of the Waypoint selling entities jurisdictional tax obligations expected to arise in respect of the portfolio sale including local VAT/GST registration and filing obligations etc. This included several discussions with KPMG Italy, KPMG Poland and Fidal in France.
Mr Daragh McCullough	19/12/2018	2.00	FUR	97.00	77.60	194.00	155 20	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Francis Devlin	19/12/2018	0.25		1,073.00	858.40	268.25		Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Gordon Warren	19/12/2018	1.25		686.00	548.80	857.50		Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Joe O'Mara	19/12/2018	2.00		1,073.00	858.40	2,146.00	1,716,80	Analysis and discussions with Waypoint in respect of the expected asset purchase closing, associated purchase price allocations and pre-closing deliverables.
Mr John Brennan	19/12/2018	3.00	EUR	396.00	316.80	1,188.00	950.40	Assistance with Waypoints expected tax obligations arising as a result of the asset sale to Macquarie in January, including preparation of a draft tax obligations tracker.
Mr John Brennan	19/12/2018	0.50	EUR	396.00	316.80	198.00		Assistance with Waypoints expected tax obligations arising as a result of the asset sale to Macquarie in January, including preparation of a draft tax obligations tracker.
Mr Michael Loftus	19/12/2018	2.00		396.00	316.80	792.00		Assistance with Waypoints expected tax obligations arising as a result of the asset sale to Macquarie in January.
Ms Claire McBride	19/12/2018	0.25	EUR	396.00	316.80	99.00	79.20	Assistance with Waypoints South African voluntary disclosure to SARS.
Mr Conor McElhinney	20/12/2018	2.00		606.00	484.80	1,212.00		Advice and discussions with Waypoint and our foreign office colleagies in Italy in respect of the Waypoint selling entities Italian tax obligations expected to arise in respect of the portfolio sale
Mr Daragh McCullough	20/12/2018	2.00		97.00	77.60	194.00		Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Eamonn Smith	20/12/2018	2.00	EUR	606,00	484,80	1,212.00	969,60	Analysis and discussions in respect of the dedicated tax timeline documentation to track the expected tax obligations for Waypoint as a result of closing in January.

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Ur genome Samin 2172000 4.46 (DA) 6.66 (DA)	Mr Conor McElhinney	21/12/2018	1.75	EUR	606.00	484.80	1,060.50	848.40	
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W Cover LikeSpinory EXP (20) EXP (20) <thexp (20)<="" th=""> <thexp (20)<="" th=""> <thexp (20)<="" th=""></thexp></thexp></thexp>	Mr Esmono Smith	27/12/2018	1.50	FUR	00, 203	484.80	909 00	727 20	
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ME Emmon Smith O4/01/2179 0.050 EUR 666.00 464.80 930.00 724.40 Organizations and provision of draves a netation to jurnation of jurnational uses artising in respect of the disposal of ancaft in various jurnational methods and Vol212 MG and Maran 66/07/2019 300 EUR 66/07 400 787.25 62/000 787.25 62/000 1/000 EUR 60/07 400 <								.0 90.	
Anome Anome Construction <	Mr Conor McElhinney							1,454,40	Correspondence with the foreign office in relation to Italian VAT compliance in respect of MSN 9229 AS
Max. Analysiance Orders/ Kenneely G2012010 6.23 EUR 122.00 100:00 77.12 G2020 Assume sum the VAT complance on bigations of the disposate of ancent by the sellers Min Claver Hill 04/01/2016 1.00 EUR 56.00 75	Mr Eamonn Smith	04/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Ongoing discussions and provision of advice in relation to jurisdictional taxes arising in respect of the disposal of aircraft in various jurisdictions
Max. Analysiance Orders/ Kenneely G2012010 6.23 EUR 122.00 100:00 77.12 G2020 Assume sum the VAT complance on bigations of the disposate of ancent by the sellers Min Claver Hill 04/01/2016 1.00 EUR 56.00 75									
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Mar. Construct 970 (2010) 3.00 EUR 666.00 444.80 1,918.00	Ms Amanda-Jane O'Grady Kennedy	04/01/2019	6.25	EUR	125.00	100.00	/81.25	625.00	Assistance with the VAT compliance obligations of the disposals of aircraft by the sellers
Mar. Construct 970 (2010) 3.00 EUR 666.00 444.80 1,918.00	Ma Olara Hill	04/04/2010	1.00	EUB	206.00	216.90	206.00	216.90	Eiling of LIK agent link form
Mr. Earnon Smith Off/01/2019 200 EUR 666.00 444.80 1.212.00 968.60 Decasions with Vappont and legal counsel in respect of the WAC& costli bit. Mr. Jave Offware Off/01/2019 2.00 EUR 656.00 444.80 1.212.00 968.60 Provision of jundication of davise in respect of the sales of larcraft. Call in relation to the sales and income in castle of the restructuring of WAC&. Mr. Dave Offware Off/01/2019 2.00 EUR 658.00 146.80 97.16.00 554.60 Correspondence with VPOKS bound Ansale and With Beam Intellion to the sales of larcraft on MARL Mr. Coard MeEllinney 080172019 6.30 EUR 666.00 446.40 2.424.00 1.583.20 Correspondence with VPOKS bound Ansale and With Beam Intellion to the VAT registration of the sales of larcraft non-vay. Mr. Coard MeEllinney 080172019 6.70 EUR 666.00 446.40 2.424.00 1.583.20 Correspondence with Varian Varians and Provision and Instance and Provision and Instance and Provision and Instance and Providence and With Beam Instance of the WACS credit bid. Mr. Coard MeEllinney 080172019 0.75 EUR 666.00 446.40 2.212.00 1.589.20 Coard Bean Instance of the WACS credit bid. Mr. Co									
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Mr Daragh McCullough 10/01/2019 3.00 EUR 97.00 291.00 232.80 Assistance with ongoing jurisdictional transfer tax analysis including reaching out to foreign offices to reconfirm jurisdictional analysis Mr Eamonn Smith 10/01/2019 3.00 EUR 606.00 484.80 France and Papua New Guinea Mr Eamonn Smith 10/01/2019 3.50 EUR 606.00 484.80 Provision of jurisdictional advice in respect of taxes arising on the disposal of aircraft whilst the aircraft is located in Germany Mr Eamonn Smith 10/01/2019 3.50 EUR 606.00 484.80 Provision of jurisdictional advice in respect of taxes arising on the disposal of aircraft whilst the aircraft is located in Germany Mr Glenn Reynolds 10/01/2019 0.25 EUR 1,073.00 858.40 268.25 214.60 Assistance with a VAT query arising in relation to a revenue adjustment Mr Joe O'Mara 10/01/2019 2.50 EUR 1,073.00 858.40 2.682.50 2,146.00 Review of APA and EPAs. Mr Michael Loftus 10/01/2019 2.50 EUR 396.00 316.80 990.00 792.00 Discussions with KPMG Philippin		10/01/07/1		500		(0.00	1 010 00		Email to KYMG half in relation to the VAL obligations ansing for the select of all crait in italy
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Mir Earnonn Smith 10/01/2019 1.00 EUR 606.00 484.80 Provision of jurisdictional advice in respect of taxes arising on the disposal of aircraft whilst the aircraft is located in Germany Mir Earnonn Smith 10/01/2019 3.50 EUR 606.00 484.80 2,121.00 1.696.80 Review of the restructuring sale documentation including APA and EPAs Mir Glenn Reynolds 10/01/2019 2.25 EUR 1,073.00 858.40 2,682.50 2,146.00 Review of APA and EPAs Mir Glenn Reynolds 10/01/2019 2.50 EUR 1,073.00 858.40 2,682.50 2,146.00 Review of APA and EPAs Mir Michael Loffus 10/01/2019 2.50 EUR 1,073.00 858.40 2,682.50 2,146.00 Review of APA and EPAs Mir Michael Loffus 10/01/2019 2.50 EUR 396.00 316.80 990.00 792.00 Discussions with KPMG Philippines and seeking comments on language draft language in Bill of Sale Mir Richard Murphy 10/01/2019 1,00 296.00 316.80 396.00 316.80 Correspondence with KPMG South Africa in relation to the South Af	Mr Darach McCullouch	10/01/2010	2.00	FUR	07.00	77 60	201.00	222 00	
Mr Eamonn Smith 10/01/2019 3.50 EUR 606.00 484.80 2,121.00 1.696.80 Review of the restructuring sale documentation including APA and EPAs Mr Glenn Reynolds 10/01/2019 0.25 EUR 1.073.00 858.40 268.25 214.60 Assistance with a VAT guery arising in relation to a revenue adjustment Mr Joe O'Mara 10/01/2019 2.50 EUR 1,073.00 858.40 2,682.50 2,146.00 Review of APA and EPAs Mr Michael Loftus 10/01/2019 2.50 EUR 396.00 316.80 990.00 792.00 Discussions with KPMG Philippines and seeking comments on language draft language in Bill of Sale Mr Richard Murphy 10/01/2019 1,00 EUR 396.00 316.80 Correspondence with KPMG South Africa in relation to the South African VDP issue									
Mr Glenn Reynolds 10/01/2019 0.25 EUR 1,073.00 858.40 268.25 214.60 Assistance with a VAT guery arising in relation to a revenue adjustment Mr Joe O'Mara 10/01/2019 2.50 EUR 1,073.00 858.40 2.682.50 2,146.00 Review of APA and EPAs. Mr Michael Loftus 10/01/2019 2.50 EUR 396.00 316.80 990.00 792.00 Discussions with KPMG Philippines and seeking comments on language draft language in Bill of Sale Mr Richard Murphy 10/01/2019 1,00 EUR 396.00 316.80 Correspondence with KPMG South Africa in relation to the South African VDP issue									
Mr Joe O'Mara 10/01/2019 2.50 EUR 1.073.00 858.40 2.682.50 2.166.00 Review of APA and EPAs. Mr Michael Loffus 10/01/2019 2.50 EUR 396.00 316.80 999.00 792.00 Discussions with KPMG Philippines and seeking comments on language in Bill of Sale Mr Richard Murphy 10/01/2019 1.00 EUR 396.00 316.80 Gorrespondence with KPMG South Africa in relation to the South African VDP issue									
Mr Michael Loftus 10/01/2019 2.50 EUR 396.00 316.80 990.00 792.00 Discussions with KPMG Philippines and seeking comments on language draft language in Bill of Sale Mr Richard Murphy 10/01/2019 1.00 EUR 396.00 316.80 396.00 316.80 Correspondence with KPMG South Africa in relation to the South Africa in VDP issue									
Mr Richard Murphy 10/01/2019 1.00 EUR 396.00 316.80 396.00 316.80 396.00 316.80 Correspondence with KPMG South Africa in relation to the South African VDP issue	Mr Michael Loftus							792.00	Discussions with KPMG Philippines and seeking comments on language draft language in Bill of Sale
	Mr Richard Murphy							316.80	Correspondence with KPMG South Africa in relation to the South African VDP issue
	Mr Richard Murphy								

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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Mr Richard O'Dwyer	10/01/2019	8.50	EUR '	396.00	316.80	3,366.00		Assistance with ongoing discussions in relation to the VAT compliance obligations in respect of the disposals of aircraft including correspondence with KPMG Germany in relation to the VAT registration of WAC Euro 1F and WAC 10.
Ms Marie Farrell	10/01/2019	0.25	EUR	832.00	665.60	208.00		Review of US documentation related to the sale of the aircraft portfolio
Mr Conor McElhinney	11/01/2019	3.50		606.00	484.80	2,121.00	1,696.80	Email to Waypoint in relation to the payment process for Mozambique VAT. Emails with Waypoint in relation to the location of aircraft
Mr Eamonn Smith	11/01/2019	7.25	EUR	606.00	484.80	4,393.50	3,514,80	Ongoing discussion and provision of jurisdictional tax advice in relation to the disposal of the aircraft portfolio
Mr Joe O'Mara	11/01/2019	2.50		1.073.00	858,40	2.682.50	2 146 00	Review and provision of comments on the APAs for WAC4, WAC5 and WAC7
Mr Michael Loftus	11/01/2019	3.50		396.00	316,80	1,386.00	1 108 80	Update jurisdictional report and tax payable model
Mr Richard O'Dwyer	11/01/2019	6.75		396.00	316.80	2,673.00	2,138.40	Assistance with ongoing VAT compliance obligations of the sellers of aircraft including email to KPMG Italy in relation to the VAT registration of WAC1, WAC1L, WAC3A and Euro1D.
Mr Eamonn Smith	12/01/2019	2.75	ELID.	606.00	484.80	1,666.50	1 333 20	Provision of comments on the APAs for WAC4, WAC5 and WAC7
Mr Conor McElhinney	14/01/2019	5.00	FUR	606.00	484.80	3.030.00	2 424 00	Ongoing discussions with various global KPMG offices in respect of VAT compliance obligations arising from the disposal of the aircraft portfolio in
				97.00	77,60	436.50		Poland, Norway and the Netherlands. Emails to KPMG Canada, Chile, Colombia, Denmark and France in relation to the transfer tax analyses of aircraft transfers in those jurisdictions.
Mr Daragh McCullough	14/01/2019	4,50		821	22			
Mr Daragh McCullough	14/01/2019	1.50		97.00	77.60	145.50	116,40	Assistance with the ongoing discussion and provision of jurisdictional tax advice in relation to the disposal of the aircraft portfolio
Mr Eamonn Smith	14/01/2019	5.00		606.00	484.80	3,030.00		Review and provision of comments in relation to an EPA for WAC7
Mr Eamonn Smith	14/01/2019	1.25	EUR	606.00	484.80	757.50	26	Emails to KPMG Canada, Chile, Colombia, Denmark and France in relation to the transfer tax analyses of aircraft transfers in those jurisdictions.
Mr Eamonn Smith	14/01/2019	0.75	EUR	606.00	484.80	454.50		Consideration of the VAT group position
Mr Joe O'Mara	14/01/2019	3.00		1,073.00	858.40	3,219.00		Review of EPAs and discussions with Waypoint.
Mr Michael Loftus	14/01/2019	5.00	EUR	396.00	316.80	1,980.00		Discussions with KPMG Philippines in relation to aircraft transfer taxes in that jurisdiction and subsequent updated to report and matrix.
Mr Richard O'Dwyer	14/01/2019	7.00	EUR	396.00	316.80	2,772.00	2,217,60	Email to Waypoint in relation to Mozambique VAT analysis for the seller of aircraft in Mozambique Email to KPMG Poland in relation to Polish VAT analysis for the seller of aircraft in Poland
Ms Aileen Joyce	14/01/2019	1.50	EUR	606.00	484.80	909.00		Advice in relation to VAT grouping
Ms Jill Leavy	14/01/2019	0.50		125.00	100.00	62.50		Preparation of VAT grouping letter
Mr Conor McElhinney	15/01/2019	5.50		606.00	484.80	3,333.00	2,666,40	Email to KPMG Norway in relation to the VAT registration position of WAC3, WAC6 and WAC8 Email to Waypoint in relation to the Norwegian VAT registration of WAC3, WAC6 and WAC8
Mr Daragh McCullough	15/01/2019	0.75	EUR	97.00	77.60	72.75	58,20	Email to KPMG Papua New Guinea in relation to GST registration Emails to KPMG UK, Taiwan, Spain, Sweden, South Africa, Peru, Papua New Guinea, Norway, Philippines, Poland, Nigeria, Mozambique, Netherlands, Namibia, Morocco, Ghana, Mauritania and Malaysia in relation to aircraft transfer taxes in those jurisdictions
Mr Daragh McCullough	15/01/2019	5.00	EUR	97.00	77.60	485.00	388,00	Emails to KPMG UK, Taiwan, Spain, Sweden, South Africa, Peru, Papua New Guinea, Norway, Philippines, Poland, Nigeria, Mozambique, Netherlands, Namibia, Morocco, Ghana, Mauritania and Malaysia in relation to aircraft transfer taxes in those jurisdictions
Mr Eamonn Smith	15/01/2019	7.25	ELID	606.00	484.80	4,393.50	3 514 80	Review of restructuring sale documentation
Mr Eamonn Smith	15/01/2019	4.00		606.00	484.80	2,424.00	1 939 20	Advice provided to Waypoint in relation to the Bill of Sale agreements for the Philippines, Italy and South Africa.
Mr Joe O'Mara	15/01/2019	3.00		1.073.00	858.40	3,219.00	2 575 20	Provision of advice in relation to the allocation of entity purchase price to the workforce transferring as part of the sale
Mr Dee O Mara	15/01/2019	6.25		396.00	316.80	2,475.00		Email to KPMG Germany and Namibia in relation to aircraft transfer taxes in those jurisdictions
Mr Oisin Taylor	15/01/2019	2.00		296.00	236.80	592.00		Email to KPMG Senegal requesting tax analysis in respect of an aircraft transfer in Senegal
Mr Richard O'Dwyer	15/01/2019	7.00		396.00	316.80	2,772.00		Email to KPMG Norway in relation to the VAT registration position of WAC3, WAC6 and WAC8 Email to Waypoint in relation to the Norwegian VAT registration of WAC3, WAC6 and WAC8 Email to KPMG Papua New Guinea in relation to GST registration
Ms Aileen Joyce	15/01/2019	0.25	EUR	606.00	484.80	151.50	121.20	VAT grouping request
Ms Amanda-Jane O'Grady Kennedy	15/01/2019	0.50		125.00	100.00	62.50	50.00	Aircraft location check
Ms Claire McBride	15/01/2019	0.50	FUR	396.00	316.80	198.00	158.40	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Conor McElhinney	16/01/2019	3.75		606.00	484.80	2,272.50	1,818.00	VAT compliance work in relation to the VAT obligations of the aircraft sellers including correspondence with KPMG Poland, KPMG Norway and KPMG Germany
Mr Daragh McCullough	16/01/2019	4.00	FUR	97.00	77.60	388.00	310.40	Consideration and analysis if the jurisdictional transfer tax obligations expected to arise as a result of the disposal of the aircraft portfolio
Mr Eamonn Smith	16/01/2019	10.00		606.00	484.80	6,060.00	4,848.00	Correspondence with Weil regarding the Bill of Sales agreements Correspondence with Waypoint in relation to Wells Fargo trust
Mr Joe O'Mara	16/01/2019	2.50	FUR	1,073.00	858.40	2,682.50	2 146 00	Discussions in respect of various agreements including EPAs and BoS and APA.
Mr Michael Loftus	16/01/2019	6.00		396.00	316.80	2,376.00	1,900.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence with KPMG Canada
Mr Oisin Taylor	16/01/2019	1.00	EUR	296.00	236.80	296.00	236.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence with KPMG Portugal
Mr Richard Murphy	16/01/2019	1.75	FUR	396.00	316.80	693.00	554.40	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Richard O'Dwyer	16/01/2019	7.00		396.00	316.80	2,772.00	2,217.60	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio
Ms Claire McBride	16/01/2019	0.25	FUR	396.00	316.80	99.00	79 20	Phone call with Waypoint in relation to the South African VDP issue
Mr Conor McElhinney	17/01/2019	3.00		606.00	484.80	1,818.00	1,454.40	Ongoing discussions with various foreign offices in respect of the VAT compliance analysis in respect of the disposal of the aircraft portfolio in Poland and Norway. Correspondence with Irish Revenue in respect of tax residency certificates.
Mr Daragh McCullough	17/01/2019	2.50	ĒUR	97.00	77.60	242.50	194.00	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio including correspondence with KPMG Denmark
Mr Eamonn Smith	17/01/2019	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio including correspondence with KPMG Portugal
Mr Joe O'Mara	17/01/2019	2.50	EUR	1.073.00	858.40	2,682.50	2,146.00	Review of jurisidictional tax analysis and tax matrix prepared by team.
Mr Michael Loftus	17/01/2019	7.00	EUR	396.00	316,80	2,772.00	2,217.60	
Mr Richard O'Dwyer	17/01/2019	6.00	EUR	396.00	316,80	2,376.00	1,900.80	

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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Mr Richard O'Dwyer	17/01/2019	2.0	UEUR	396.00	316.80	792.00	633.60	Consideration and analysis of the jursdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio
Ms Claire McBride	17/01/2019	0.5	OLEUR	396.00	316.80	198.00	158.40	
Mr Conor McElhinney	18/01/2019		5 EUR	606.00	484.80	1,666.50	1,333.20	included correspondence with KPMG Norway and Waypoint
Mr Eamonn Smith	18/01/2019	3.5	0 EUR	606.00	484.80	2,121.00	1,696.80	Ongoing consideration with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence with KPMG Canada
Mr Francis Devlin	18/01/2019	0.5	0 EUR	1,073.00	858.40	536.50	429.20	Consideration of the Purchaser Representation
Mr Glenn Reynolds	18/01/2019	0.2	5 EUR	1,073.00	858.40	268.25		Consideration of the VAT recovery position
Mr James Trueick	18/01/2019		0 EUR	97.00	77.60	436.50	349.20	Preparation of files in relation to the transaction
Mr Joe O'Mara	18/01/2019		EUR	1,073.00	858.40	2,682.50	2,146.00	Discussions in respect of overall transfer tax exposure and underlying calculations.
Mr Michael Loftus	18/01/2019		0 EUR	396.00	316.80	792.00	633.60	Consideration and discussions in respect of the jursdictional tax analysis expected to arise as a result of the disposal of the aircraft portfolio.
Mr Oisin Taylor	18/01/2019		0 EUR	296.00	236.80	296.00	236.80	Preparation of memo in relation to transfer taxes in Senegal Consideration of the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence
Mr Eamonn Smith	19/01/2019		5 EUR	606.00	484.80	2,878,50		with KPMG Canada
Mr Eamonn Smith	20/01/2019		5 EUR	606.00	484.80	454.50	363,60	Consideration and discussions in respect of the jursdictional tax analysis expected to arise as a result of the disposal of the aircraft portfolio. Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers
Mr Conor McElhinney	21/01/2019		OEUR	606.00	484.80	2,727.00	- 50	in Chile, Poland, Germany, the UK and Norway
Mr Eamonn Smith	21/01/2019		5 EUR	606.00	484.80	3,484.50	2,787,60	China
Mr Joe O'Mara	21/01/2019		OEUR	1,073.00	858.40	1,073.00	858.40	Discussion with team in respect of jurisdictional tax analysis and subsequent coversation with Waypoint.
Mr Michael Loftus	21/01/2019		0 EUR	396.00	316.80	3,960.00	3,168.00	Orgoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the US
Mr Oisin Taylor	21/01/2019		0 EUR	296.00	236.80	444.00	355.20	Consideration of Portuguese transfer taxes in relation to the disposal of aircraft in Portugal Assistance with ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected
Mr Richard O'Dwyer	21/01/2019		0 EUR	396.00	316.80	3,366.00	VD ///	aircraft transfers in Chile, Poland, Germany, the UK and Norway
Ms Aileen Joyce	21/01/2019		0 EUR	606.00	484.80	909.00	727.20	VAT grouping request Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers
Mr Conor McElhinney	22/01/2019		0 EUR	606.00	484.80	1,818.00	(5. 35.	in Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Daragh McCullough	22/01/2019		0 EUR	97.00	77.60	291.00	232.80	Assistance with the ongoing compliation of jurisdictional tax analysis
Mr Eamonn Smith	22/01/2019	3.5	DEUR	606.00	484.80	2,121.00		Ongoing discussions with various KPMG global offices in respect of transfer taxes in relation to the disposal of aircraft in various jurisdictions including Mozambique, Canada and Portugal
Mr Francis Devlin	22/01/2019	0.5	0 EUR	1,073.00	858.40	536.50		Provision of VAT advice in respect of UK transfers
Mr Gordon Warren	22/01/2019	2.0	0 EUR	686.00	548.80	1,372.00		UK VAT registrations
Mr Joseph McConnell	22/01/2019	3.5	0 EUR	246.00	196.80	861.00		UK VAT registrations
Mr Michael Loftus	22/01/2019		5 EUR	396.00	316.80	3,267.00		Update jurisdictional report and tax payable model
Mr Oisin Taylor	22/01/2019		5 EUR	296.00	236.80	74.00	59.20	Consideration of transfer taxes in relation to the disposal of aircraft in Senegal Assistance with ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected
Mr Richard O'Dwyer	22/01/2019		'5 EUR	396.00	316.80	3,465.00		aircraft transfers in France, Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Ms Aileen Joyce	22/01/2019		5 EUR	606.00	484.80	151.50	121.20	VAT grouping request
Ms Claire McBride	22/01/2019		SEUR	396.00	316.80	297.00	237,60	Correspondence with KPMG South Africa in relation to the South African VDP issue Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers
Mr Conor McElhinney	23/01/2019		5 EUR	606.00	484.80	1,666.50		in Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Daragh McCullough	23/01/2019		EUR	97.00	77.60	242.50	194.00	Assistance with ongoing discussions in relation to transfer taxes in respect of the disposal of aircraft in South Africa
Mr Eamonn Smith	23/01/2019		'5 EUR	606.00	484.80	1,666.50		Consideration and discussions in respect of asset sale to macquarie and transfer tax cost.
Mr Gordon Warren	23/01/2019		5 EUR	686.00	548.80	171.50	137.20	UK VAT registrations Consideration and discussions in respect of asset sale to macquarie and transfer tax cost.
Mr Joe O'Mara	23/01/2019		O EUR	1,073.00	858.40 316.80	2,682.50		Lonsideration and discussions in respect or asset sale to inacquare and manager tax cost.
Mr Michael Loftus	23/01/2019		SEUR	296.00	236.80	222.00	177.60	Preparation of memo in respect of jurisdictional tax analysis in relation to the disposal of aircraft
Mr Oisin Taylor Mr Richard O'Dwyer	23/01/2019		5 EUR	396.00	316.80	3,267.00	2,613.60	Assistance with origoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in France, Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Ms Claire McBride	23/01/2019	- 0.3	5 EUR	396.00	316.80	99.00	79 20	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Conor McElhinney	24/01/2019		0 EUR	606.00	484.80	1,818.00	1,454.40	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in France, Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Daragh McCullough	24/01/2019	1 1	DEUR	97.00	77.60	97.00	77.60	Assistance with consideration of jurisdictional transfer advice
Mr Eamonn Smith	24/01/2019		DEUR	606.00	484.80	2,121.00	1,696.80	Discussions in respect of transfer tax analysis in relation to aircraft disposals in Brazil, Canada, the Netherlands, the UK and Norway. Discussions in respect of tax cost associated with Macquaire asset sale.
Mr Gordon Warren	24/01/2019	1 4	50 EUR	686.00	548.80	1,029.00	823 20	UK VAT registrations
Mr Joe O'Mara	24/01/2019	20	DEUR	1.073.00	858.40	2,146.00	1,716.80	Consideration and discussions in respect of asset sale to macquarie and transfer tax cost.
Mr Joseph McConnell	24/01/2019		5 EUR	246.00	196.80	184.50	147.60	UK VAT registrations
Mr Michael Loftus	24/01/2019		5 EUR	396.00	316.80	1,089.00	871.20	Update jurisdictional report and tax payable model
Mr Oisin Taylor	24/01/2019		DOEUR	296.00	236.80	296.00	236.80	Consideration of transfer taxes in relation to the disposal of aircraft in Portugal
Mr Oisin Taylor	24/01/2019	0.7	5 EUR	296.00	236.80	222.00	177.60	Consideration of transfer taxes in relation to the disposal of aircraft in Tanzania
Mr Richard O'Dwyer	24/01/2019		0 EUR	396.00	316.80	3,366.00	2,692.80	Assistance with ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in France, Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Conor McElhinney	25/01/2019	3.5	0 EUR	606.00	484.80	2,121.00		Ongoing discussions with KPMG global offices in respect of the VAT compliance obligations for the sellers of aircraft in various jurisdictions including Poland, Denmark, Papua New Guinea and the UK
Mr Eamonn Smith	25/01/2019	6,5	IO EUR	606.00	484.80	3,939.00	3,151.20	Ongoing consideration with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence with KPMG Canada and KPMG Australia WAC2 call with WP and counsel.
	25/01/2019	<u> </u>	5 EUR	686.00	548.80	171,50	407.00	UK VAT registrations

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Name	Date	Hours	Reporting	Standard	Discounted	Total amount	Total amount	Description of work performed
Name	Date	nours	currency	hourly rate	hourly rate	incurred standard	incurred	
			ounciloy				(discounted)	
Mr Joe O'Mara	25/01/2019	1.50	EUR	1,073.00	858.40	1,609.50	1,287.60	WAC2 call with Waypoint and legal counsel.
Mr Joseph McConnell	25/01/2019	0.75		246.00	196.80	184.50		UK VAT registrations
Mr Michael Loftus	25/01/2019	4.25		396.00	316.80	1,683.00	1,346.40	Update jurisdictional report and tax payable model
Mr Eamonn Smith	26/01/2019	3.00	EUR	606.00	484.80	1,818.00		Ongoing consideration of the jurisdictional tax analysis in respect of aircraft disposals including correspondence with Weil and KPMG Canada
Mr Conor McElhinney	28/01/2019	3.50	EUR	606.00	484.80	2,121.00		Ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the Poland, Chile, Italy, Norway and the UK
Mr Daragh McCullough	28/01/2019	0.50	EUR	97.00	77.60	48.50	38.80	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Daragh McCullough	28/01/2019	1.50		97.00	77.60	145.50	116.40	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Eamonn Smith	28/01/2019	8.00		606.00	484.80	4,848.00		Ongoing consideration of the jurisdictional tax analysis in respect of aircraft disposals including correspondence with Waypoint in respect of transfer taxes in Canada and Papua New Guinea. Call with Waypoint on WAC12
Mr Gordon Warren	28/01/2019	0.25		686.00	548.80	171.50		UK VAT registrations
Mr Joe O'Mara	28/01/2019	3.00	EUR	1,073.00	858.40	3,219.00		WAC12 call with Waypoint. Discussions on jurisdictional transfer tax cost and obligations.
Mr John Brennan	28/01/2019	4.00		396.00	316.80	1,584.00		Updates to master transfer tax matrix to reflect updated jurisidictional positions.
Mr Joseph McConnell	28/01/2019	1.00		246.00	196.80	246.00		UK VAT registrations
Mr Michael Loftus	28/01/2019	8.25		396.00	316.80	3,267.00	2,613,60	Update jurisdictional report and tax payable model Consideration of transfer taxes in relation to the disposal of aircraft in Tanzania
Mr Oisin Taylor	28/01/2019	1.50		296.00	236.80	444.00	335.20	Consideration or transfer taxes in relation to the disposal or and and in relizantal Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the Netherlands, Italy, the UK
Mr Richard O'Dwyer	28/01/2019	8.75		396.00	316.80		1. 1. 1. 1.	and Poland
Ms Aileen Joyce	28/01/2019	0.50		606.00	484.80	303.00	242.40	Italian VAT registration Ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the Netherlands, Italy, the UK and Poland
Mr Conor McElhinney	29/01/2019	3.75	EUR	606.00	484.80	2,272.50		
Mr Daragh McCullough	29/01/2019	1.00		97.00	77.60	97.00		Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Eamonn Smith	29/01/2019	6.25	EUR	606.00	484.80	3,787.50	3,030.00	Updates to transfer tax calculations, Discussions with Waypoint in respect of equity bids and implications of same for group,
Mr Gordon Warren	29/01/2019	0.25	EUR	686.00	548.80	171.50		UK VAT registrations
Mr Joe O'Mara	29/01/2019	2.50		1,073.00	858.40	2,682.50		Discussions with Waypoint in relation to various credit/equity bids from lenders.
Mr John Brennan	29/01/2019	4.00	EUR	396.00	316.80	1,584.00		Updates to master transfer tax matrix to reflect updated jurisidictional positions.
Mr Joseph McConnell	29/01/2019	3.25	EUR	246.00	196.80	799.50		UK VAT registrations
Mr Michael Loftus	29/01/2019	6.50	EUR	396.00	316.80	2,574.00		Update jurisdictional report and tax payable model
Mr Oisin Taylor	29/01/2019	0.75		296.00	236.80	222.00		Consideration of transfer taxes in relation to the disposal of aircraft in Portugal
Mr Oisin Taylor	29/01/2019	0.75		296.00	236.80	222.00	177.60	Consideration of transfer taxes in relation to the disposal of aircraft in Senegal
Mr Richard O'Dwyer	29/01/2019	8.50	EUR	396.00	316.80	3,366.00		Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the Netherlands, Italy, the UK and Poland
Ms Aileen Joyce	29/01/2019	0.50		606.00	484.80	303.00		Italian VAT registration
Ms Claire McBride	29/01/2019	0.75	EUR	396.00	316.80	297.00		Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Subtotal							336,251.88	
KPMG Austria								
Huber, Michael	17/01/2019	1.35		474.00	230.00	639.90	1.002.60	case study; General facts answer inquiry: questions 1.1. to 1.3.2. part one - Background facts; General, Income tax/Corporation tax, VAT, other taxes; Category 1 - Application;
Huber, Michael	21/01/2019	4.75						Income tax VAT
Huber, Michael	22/01/2019	3.75		474.00	230.00	1,777.50	862.50	answer inquiry: questions 1.3.2. part two to 1.3.3 - VAT in deeph analysis including six additional questions; Other taxes Check Qualification Tax / VAT, amendments Michael Huber & release
Freitag, Esther	22/01/2019	1.50	EUR	1,073.00	390.00	1,609.50	2,850.00	
KPMG Australia								
Castor Shaun	03.12.2018	1.30		350.00	218.75	455.00		WP prep for 1 June payment
Fonseca Jonelle	24.12.2018	0.50		360.00	225.00	180.00		1H 1E SAP cch review of 1E 1H to compare to workpaper
Fonseca Jonelle	24.12.2018	1.00		360.00	225.00	360.00		It's 4 entities lodgement errors tim mails
Fonseca Jonelle	03.12.2018	2.00		360.00	225.00	900.00		In a entues lodgement errors tim mais
Fonseca Jonelle	17.12.2018	0.20		360.00	225.00	72.00		review of SAP history. Call with Jane
Fonseca Jonelle	17.12.2018	0.20		360.00	225.00	144.00		SAp request emails, reports
Fonseca Jonelle	27.12.2018	0.50		360.00	225.00	180.00	112.50	
Fonseca Jonelle	27.12.2018	1.00		360.00	225.00	360.00		TML ITR WP update mail to client
Fonseca Jonelle	14.12.2018	0.50		470.00	293.75	235.00		CHH review
Fonseca Jonelle	03.12.2018	0.50		470.00	293.75	235.00		KDC mapping review, discussion
Fonseca Jonelle	21.12.2018	1.00		470.00	293.75	470.00		query response review and finalising
Fonseca Jonelle	14.12.2018	2.50		470.00	293.75	1,175.00		Return review, TML
Fonseca Jonelle	30.11.2018	4.50		470.00	293.75	2,115.00		Tax Cales for 1 June payment
Goyal Nikhil	30.11.2018	2.50		220.00	137.50	550.00		
Goyal Nikhil	13.12.2018	0.90		220.00	137.50	198.00		Form Fill in CCH
Hunt Larissa	14.12.2018	1.00		795.00	496.88	795.00	496.88	
Hunt Larissa	18,12,2018	0.10		795.00	496.88 496.88	79.50	49.69	
Hunt Lanssa	19.12.2018	0.40		795.00	496.88	318.00	490.88	
Hunt Larissa Hunt Larissa	30.11.2018	0.40		795.00	496.88	159.00	99.38	
Hunt Larissa	03.12.2018	0.20		795.00	496.88	238.50		Mapping
Hunt Larissa	13.12.2018	0.30		795.00	496.88	318.00		Phone Call
nunit Lanssa	13:12:2018	0.40	AUD	193.00	450.00	515.00	190.75	

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	Name	Date	Hours	Reporting	Standard				Description of work performed
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Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Tait Emma	22.01.2019	2.00	DAUD	360.00	225.00	720.00	450.00	WPS and ITR form updates
Tait Emma	22.01.2019		AUD	360.00	225.00	360.00	225.00	Check countersigned Waypoint returns, insert signed pages,
Tang Virginia	01.12.2018		DAUD	995.00	621.88	497.50		Admin
Tang Virginia	28,11,2018	1.00	DIAUD	995.00	621.88	995.00	621.88	Admin - allocations etc; liaise with TAS
Tang Virginia	01.12.2018	0.7	AUD	995.00	621.88	746.25	466.41	
Yeong Michelle	24.12.2018	1.00	AUD	220.00	137.50	220.00	137,50	Organise for lodgement for Waypoint Asset Co 1H and 1E, up
Subtotal (AUD)							35,458.44	
Subtotal				1			22,227.00	
KPMG Chile	<u>+</u>							
Cuevas Ozimica, Alberto Andres	15/01/2019	0.50	EUR	715.00	572.00	357.50	286.00	Review of translation
Gonzalez Bawlitza, Magdalena	10/01/2019		5 EUR	440.00	352.00	767.80		Translation of Swom Statement
Gonzalez Bawlitza, Magdalena	11/01/2019	0.30	EUR	440.00	352.00	132,00		Translation of Swom Statement
Subtotal							1,000.00	
KPMG Colombia								
Lucero A Rodriguez	11/12/2018		5 EUR	606.00	484.80	1,666.50		Assistance with Waypoint transaction and Colombian tax obligations.
Jessica X Massy	12/12/2018		5 EUR	832.00	665.60	1,040.00		Assistance with Waypoint transaction and Colombian tax obligations.
Juan C Diaz	12/12/2018		EUR	396.00	316.80	594.00		Assistance with Waypoint transaction and Colombian tax obligations.
Vicente J Torres	13/12/2018		EUR	1,073.00	858.40	1,073.00		Assistance with Waypoint transaction and Colombian tax obligations.
Oswaldo Perez	13/12/2018		EUR	1,073.00	858.40	536.50	429.20	Assistance with Waypoint transaction and Colombian tax obligations.
Juan C Diaz	13/12/2018		EUR	396.00	316.80	1,980.00	1,584.00	Assistance with Waypoint transaction and Colombian tax obligations.
Jessica X Massy	14/12/2018		EUR	832.00	665.60	832.00		Assistance with Waypoint transaction and Colombian tax obligations.
Lucero A Rodriguez	14/12/2018	1.70	EUR	606.00	484.80	1,030.20		Assistance with Waypoint transaction and Colombian tax obligations.
Subtotal							7,000.00	
KPMG Denmark	<u> </u>							
Christian Guldmann	19/12/2018			2,250.00	1,575.00	5,062.50		Follow up e-mail in connection with VAT registration of Waypoint
Christian Guldmann	20/12/2018		DKK	2,250.00	1,575.00	3,375.00		Correspondence with KPMG IE re. Sending of material
Christian Guldmann	21/12/2018			2,250.00	1,575.00	562.50		Discussions with Waypoint as well as handover of assignment Preparation of form and cover letter
Adam Oksbjerg	21/12/2018		DKK	2,250.00	1,575.00 945.00	5,625.00		Preparation of form and cover letter
Christina Jørgensen	04/01/2019			5,775.00	4,043.00	17,325.00		Discussions - cover letter etc.
Claus Bohn Jespersen	08/01/2019			2,250.00	1,575.00	2,250.00		Discussions - Cover letter etc.
Adam Oksbjerg	08/01/2019			2,250.00	1,575.00	7,875.00		Waypoint registration
Christian Guldmann Christian Guldmann	08/01/2019			2,250.00	1,575.00	3,937.50		Prepare pro forma invoice
Christian Guldmann Christian Guldmann	15/01/2019			2,250.00	1,575.00	5,625.00		Waypoint inquiry
Christian Guldmann Christian Guldmann	23/01/2019			2,250.00	1,575.00	2,250.00	1 575 00	Ongoing correspondence with Waypoint re new changes in facts as well as reception of VAT registration no.
Subtotal (DKK)	23/01/2019	- 1.00		2,200.00	1,070.00	2,200.00	38,667.75	
Subtotal			-				5,175.00	
Fidal France		· · ·						
Perais Zaccharie	12/12/2018	1 24	5 EUR	396.00	316.80	493.02	394.42	Bank payment details for Waypoint
Perais Zaccharie	19/12/2018		EUR	396.00	316,80	653,40		registration
Perais Zaccharie	20/12/2018		BEUR	396.00	316.80	665.28		registration
Perais Zaccharie	03/01/2019		EUR	396.00	316.80	792.00		registration
Perais Zaccharie	04/01/2019		EUR	396.00	316.80	792.00		registration
Benoit Anne	07/01/2019		EUR	1073.00	858.40	2,146.00	1,716.80	Review of the documents and follow up
Benoit Anne	11/01/2019		EUR	1073.00	858.40	1,073.00		re WAC 11 registration
Benoit Anne	13/01/2019		EUR	1073.00	858.40	536.50		Emails to KPMG IE
Benoit Anne	14/01/2019	0.25	5 EUR	1073.00	858.40			New registration question
Philibert Cédric	15/01/2019	2.2	5 EUR	1073.00	858.40	2,414.25		Waypoint email
Benoit Anne	15/01/2019		5 EUR	1073.00	858.40			registration question
Benoit Anne	18/01/2019		EUR	1073.00	858.40			IE question follow up
Perais Zaccharie	18/01/2019		EUR	396.00	316.80	2,475.00		Assistance from 7 to 18 Jan : correspondence, registration and comments
Benoit Anne	19/12/2018		EUR	1073.00	858.40			re registration
Benoit Anne	27/01/2019		EUR	1073.00	858.40			re registration and compliance
Benoit Anne	28/01/2019		EUR	1073.00	858.40			email re beneficiary owner
Perais Zaccharie	28/01/2019		EUR	396.00	316.80	1,188.00		WAC 11, WAC 1 and Euro 1B registrations
Benoit Anne	28/01/2019			1073.00	858.40	1,073.00		email re beneficiary owner Denérica and condition elimitet
Benoit Anne	29/01/2019		EUR	1073.00	858.40	1,073.00	858.40	Drafting and sending client email Drafting and sending client email
Benoit Anne	29/01/2019	<u>1.00</u>	EUR	1073.00	858.40	1,073.00		
Subtotal	1.83			L			17,450.00	
KPMG Germany		<u> </u>	-	4070.00	050.10	4 000 00	4 007 00	Common VAT application of Mauroant Euro 1A
Prof Dr. Gerhard Janott	unavailable	1.50	EUR	1073.00	858.40	1,609.50		German VAT registration of Waypoint Euro 1A
Prof Dr. Gerhard Janott	unavailable		EUR	1073.00	858.40	804.75		German VAT registration of Waypoint Euro 1F
Prof Dr. Gerhard Janott	unavailable		EUR	1073.00	858.40	804.75		German VAT registration of Waypoint Asset Co 10
Stephan Raab	unavailable		EUR	606.00	484.80	1,818.00		German VAT registration of Waypoint Euro 1A
Stephan Raab	unavailable		EUR	606.00	484.80	1,363.50		German VAT registration of Waypoint Euro 1F
Stephan Raab	unavailable			606.00 606.00	484.80 484.80	1,363.50		German VAT registration of Waypoint Asset Co 10 Waypoint EURO1A VAT obligations queries and discussions
Stephan Raab Stephan Raab	unavailable			606.00	484.80	303.00		Waypoint EDRO IA VAT obligations queries and utscussions
				474.00	484,80	3,318.00		Waypoint WACTO VAT conglations gueries and discussions German VAT registration of Waypoint Euro 1A
Veronika Schmitt Veronika Schmitt	unavailable			474.00	379.20	3,081.00	2,004,40	German VAT registration of Waypoint Euro TA
Veronika Scrimitt	Junavallable	0,50	ACOK	4/4.00	319.20	3,001,00	2,404.00	

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Name	Date	Hours	Reporting	Standard	Discounted	Total amount	Total amount	Description of work performed
			currency	hourly rate	hourly rate	incurred standard	incurred	
Veronika Schmitt	unavailable	6.74	5 EUR	474.00	379.20	2,725.50	<u>(discounted)</u> 2,180,40	German VAT registration of Waypoint Asset Co 10
Veronika Schmitt	unavailable			474.00	379.20	948.00	758.40	German VAT registrations
Veronika Schmitt	unavailable		EUR	474.00	379.20	2,038.20	1,630.56	EURO1A VAT queries from KPMG ireland
Veronika Schmitt	unavailable		DEUR	474.00	379.20	474.00		WAC10 VAT queries from KPMG Ireland
Subtotal							17,000.00	
KPMG Italy								• • • • • • • • • • • • • • • • • • •
Davide Morabito	14/12/2018		0 EUR	1073.00	858.40	5,365.00	4,292.00	Assistance and review of the VAT aspects Investigation on which entity should be VAT registered in case of a trust structure.
Angela Abawi	17/12/2018		EUR	606.00	484.80 858.40	3,636.00	2 004 40	Applying of thirst structures, review above analysis, liaise with ITA
Eugenio Graziani	17/12/2018			1073.00 396.00	316.80	3,762.00	3,009,60	Preparation of the documentation related to the direct registration of 4 entities (i.e. WAC1, WAC1L, Euro1D and WAC3A).
Francesco Marconi	20/12/2018		DEUR	606.00	484.80	3,636.00	2,908.80	Investigation on the status of MSN 9229 AS (i.e. whether it can be considered as established in Ireland for VAT purposes);
Angela Abawi	21/12/2018		DEUR	606.00	484.80	1,212.00	969.60	Review VAT registration forms for WAC1, WAC1L, Euro1D and WAC3A.
Eugenio Graziani	15/01/2019		DEUR	1073.00	858.40	3,219.00	2,575.20	Analysis of trust structures, review above analysis, liaise with ITA
Francesco Marconi	17/01/2019	4.2	5 EUR	396.00	316.80	1,683.00		Submission of the documentation related to the direct registration of 4 entities (i.e. WAC1, WAC1L, Euro1D and WAC3A) and preparation of the cover letter to submit the documentation to the Italian Tax Authorities.
Francesco Marconi	17/01/2019	6.0	0 EUR	396.00	316.80	2,376.00	1,900.80	Review sample invoice:
Angela Abawi	18/01/2019	5.2	5 EUR	606.00	484.80	3,181.50	2,545,20	Chase the tax officer to speed up the VAT registration process etc.
Angela Abawi	25/01/2019		OEUR	606.00	484.80	2,121.00	1,696,80	Liaise with ITA for holding off in registering WAC1: Liaise with different service providers for the appointment of a fiscal rep in reference to MSN 9229 AS;
Angela Abawi	25/01/2019		0 EUR	606.00 396.00	484.80 316.80		2 059 20	Preparation of the documentation related to the direct registration of to MSN 9229 AS (i.e. the Norwegian entity).
Francesco Marconi	28/01/2019			606.00	484.80	606.00	484.80	Review VAT registration forms for MSN 9229 AS
Francesco Marconi	29/01/2019		0 EUR	396.00	316.80	2,653.20	2,124,06	Preparation of the documentation related to the direct registration of WLIL:
Subtotal	2010 12010			1			33,280.06	
KPMG Netherlands	<u> </u>							
Heijting S.J.	26/11/2018		0 EUR	396.00	316.80	792.00	633,60	Call Waypoint + nabespreking
Esch R.G.J.W. van	26/11/2018		0 EUR	474.00	379.20	711.00	568.80	Follow-up on new request VAT registrations Follow-up on request VAT registration / adding assumptions / review fee quotes
Esch R.G.J.W. van	27/11/2018		0 EUR	474.00	379.20	1,659.00	1,327,20	Followup on request VAT registration / actumg assumptions / enew requests
Esch R.G.J.W. van	14/12/2018			474.00 474.00	379.20 379.20	1,659.00		Email to C. McCellmine yes status via eductions Review VAT registration forms WAC entities
Esch R.G.J.W. van	08/01/2019			396.00	316.80	2,574.00	2.059.20	Waypoint VAT registration WAC 1 WAC 2 WAC 8
Heijting S.J.	09/01/2019		0 EUR	396.00	316.80	792.00	633,60	VAT registrations WAC 1 2 8
Esch R.G.J.W. van	10/01/2019		OEUR	474.00	379.20	474.00	379.20	Add. required info for VAT request / email to
Heijting S.J.	10/01/2019	1.5	0 EUR	396.00	316.80	594.00	475.20	REgistratie + mailing voorbereiden ism Robert
Heijting S.J.	11/01/2019		5 EUR	396.00	316.80	297.00	237.60	Mailing aftikken nchling KPMG IE ism Robert ivm Review VAT registration requests + deeds of
Esch R.G.J.W. van	14/01/2019		0 EUR	474.00	379.20	<u>331.80</u> 151.50	265.44	Review VA registration requests + deeds of
Bioch E.	15/01/2019		5 EUR	606.00	484.80	237.00	121.20	Finalizing VAT registration requests
Esch R.G.J.W. van	15/01/2019		0 EUR	396.00	316.80	594.00	475.20	Registraties voorbereiden
Heijting S.J. Esch R.G.J.W. van	16/01/2019		OIEUR	474.00	379.20	331.80	265.44	Review VAT registration forms + info re payment
Heijting S.J.	18/01/2019		OEUR	396.00	316.80	594.00	475.20	Registratie afronden + mailen direct Fiscus
Esch R.G.J.W. van	29/01/2019		0 EUR	474.00	379,20	237.00		Intern. comm, S. Heijting re VAT registration
Subtotal				T.			10,000.08	
KPMG Norway							07 000 70	
Asheim, Hans Martin	17/12/2018		5 NOK	5,888.20	4710.56	33,857.14 26,496.90		Initial work, request Draft request
Asheim, Hans Martin	19/12/2018		0 NOK	5,888.20 5,888.20	4710.56			TOB discussions and draft request
Asheim, Hans Martin Asheim, Hans Martin	20/12/2018		5 NOK	5,888.20	4710.56			First draft, completion
Asheim, Hans Martin Fredrik Klebo-Espe	21/12/2018		5 NOK	10,425,80	8340.64	23,458.06	18 766 45	Review request on TOB
Asheim, Hans Martin	15/01/2019	8.0	0 NOK	5,888.20	4710.56	47,105.59	37,684.47	registration of WAC 3, 6, 8. Preparatio of forms.
Asheim, Hans Martin	18/01/2019	3.4	5 NOK	5,888.20	4710.56		16,251.43	Drafting registration applications
Asheim, Hans Martin	23/01/2019		0 NOK	5,888,20	4710.56		9,421.12	TOB ruling request updates
Fredrik Klebo-Espe	28/01/2019	0.7	5 NOK	10,425,80	8340,64	7,819.35	201,432.37	
Subtotal (NOK)		<u> </u>		<u> </u>			201,432.37	
Subtotal		<u> </u>	+	+			20,130.00	
KPMG Papua New Guinea	28/11/2018	0.4	0 EUR	606.00	484.80	242.40	193.92	Call with Conor in KPMG Ireland
Hellendra Maruse	04/12/2018		0 EUR	606.00	484.80		96.96	Email Bemadette of IRC regarding GST registration
Hellendra Maruse	05/12/2018		0 EUR	606.00	484.80	60.60	48.48	Responded to IRC office on query of GST registration
Hellendra Maruse	07/12/2018		OEUR	606.00	484.80	60.60	48.48	Emailed IRC regarding GST registration
Hellendra Maruse	07/12/2018	0.2	OEUR	606.00	484.80		96.96	Did a follow up with IRC on GST registration
Karen McEntee	07/12/2018		0 EUR	1,073.00	858.40		171.68	Going through GST issue regarding aircraft emails
Hellendra Maruse	10/12/2018		0 EUR	606.00	484.80			Drafted email response to IRC GST email for IRC, reviewed and did some changes
Karen McEntee	10/12/2018		0 EUR	1,073.00	858.40			Cost email for IRC, reviewed and did some charges
Karen McEntee	14/12/2018		5 EUR 0 EUR	1,073.00	484.80			GST registration - follow up with IRC
Hellendra Maruse Hellendra Maruse	14/12/2018		OEUR	606.00	484.80		48 48	Registration matter with IRC
Hellendra Maruse	17/12/2018		0 EUR	606.00	484.80		339.36	Called Benadette many times, email her, call Cecilia, draft email to her + draft respose to her queries
Hellendra Maruse	18/12/2018	0.4	0 EUR	606.00	484.80	242.40	193.92	Reviewed emails by Karen, Ireland, revised response email to Cecilia of IRC
Maruse Hellendra	07/01/2019	0.5	0 EUR	606.00	484.80		242.40	Read through email from client re non conflicated contract
Maruse Hellendra	07/01/2019	0.7	5 EUR	606,00	484.80	454,50	363.60	Review email Karen revised + make some minor changes & email to client

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Name	Date	Hours	s	Reporting		Discounted	Total amount	Total amount	Description of work performed
				currency	hourly rate	hourly rate	incurred standard	incurred	
	08/01/2019	- 1/	00 E		606.00	484.80	606.00	(discounted) 484.80	Call Cecilia discuss lease agreements not required in our view + organise meeting
Maruse Hellendra	10/01/2019		25 E		1,073.00	858.40			GST reg - email Conor in KPMG Ireland
McEntee Karen Maruse Hellendra	11/01/2019		50 E		606.00	484.80	303.00		several attempts by call to Grace re meeting
Maruse Hellendra	11/01/2019			UR	606.00	484.80	909.00		Meet with Cecilia re GST registrations
McEntee Karen	11/01/2019	1.0	OOLE	UR	1.073.00	858.40	1,073.00	858.40	GST reg - meeting with IRC - email Conor in KPMG Ireland
Maruse Hellendra	15/01/2019		25 E		606.00	484.80	757.50		GSR registration - Draft Itr to the IRC (Cecilia Magun)
McEntee Karen	15/01/2019		50 E		1,073.00	858.40		429,20	GST on sale - reply X 2 to query from Conor in Ireland
McEntee Karen	15/01/2019		25 E		1,073.00	858.40		214.60	GST on sale - email HM re email for IRC
McEntee Karen	16/01/2019		25 E		1,073.00	858.40			GST on sale - email MM re TIN etc
Martin Mary	16/01/2019		50 E		396.00	316.80			TIN application Draft email to Cecilia re FCWT on leasing of 2x aircrafts in PNG by singapore entities
Maruse Hellendra	17/01/2019		50 E		606.00	484.80		242.40	GST issue - review HMs email for IRC and changes
McEntee Karen	18/01/2019		30 E		1,073.00	858.40 858.40		207,52	GST restructuring - reply email to Daragh in KPMG Ireland
McEntee Karen	18/01/2019		35 E		1,073.00	858.40		429.20	Till forms x 2 and charges etc - review
McEntee Karen	18/01/2019		00 E		396.00	316.80		316.80	discuss with Km re TIN 1 application & update applications and send to client
Martin Mary McEntee Karen	21/01/2019		35 E		1,073.00	858.40		300.44	Sale aircraft - TIN and other
Martin Mary	21/01/2019			UR	396.00	316.80	277.20	221.76	TIN applications - update as per email from client and discuss with KM and send to client
Maruse Hellendra	21/01/2019		50 E		606.00	484.80	303.00	242.40	GST registration
McEntee Karen	21/01/2019	0.3	35 E	EUR	1,073.00	858.40			Sale aircraft - FCWT issues with IRC etc
McEntee Karen	22/01/2019	0.2	20 E	EUR	1,073.00	858.40			Sale aircraft - email Ireland etc
Maruse Hellendra	24/01/2019			UR	606,00	484.80		242.40	Look up contact for Steve to Karen to call
McEntee Karen	25/01/2019		75 E		1,073.00	858.40			GST sale aircraft - discussion and email with Steve Burke
McEntee Karen	26/01/2019		50 E		1.073.00	858.40			GST sale -checking previous advice - email Conor etc
McEntee Karen	29/01/2019	0.1	70 E	EUR	1,073.00	858.40	/51,10	13,250.32	
Subtotal	ļ		-					13,230.32	
KPMG Poland	00/04/0040		00 E		474.00	379.20	948.00	758.40	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Agnieszka Brzostowska (Manager)	08/01/2019		00 6		396.00	316.80	1,188.00	950.40	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Katarzyna Mordas (Supervisor) Marcin Wawrzynowicz (Consultant)				EUR	347.00	277.60		1 170 80	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Marcin Wawrzynowicz (Consultant)	09/01/2019			EUR	347.00	277.60		555.20	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Agnieszka Brzostowska (Manager)	15/01/2019		70 8		474.00	379.20	805.80	644.64	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Katarzyna Mordas (Supervisor)	15/01/2019	1,3	70 E	EUR	396.00	316,80		538.56	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Marcin Wawrzynowicz (Consultant)	15/01/2019	4.	50 E	UR	347.00	277.60		1,249.20	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Piotr Żurowski (Partner)	15/01/2019			EUR	1073 00	858.40		600.88	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Katarzyna Mordas (Supervisor)	24/01/2019			EUR	396.00	316.80		1,425.60	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Katarzyna Mordas (Supervisor)	25/01/2019	5.0	001	EUR	396.00 474.00	316.80		1,304.00	Preparation of memor regarding classification of transaction as TOGC for VAT purposes.
Agnieszka Brzostowska (Manager)	25/01/2019 28/01/2019				1073.00	858.40		600.88	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Piotr Żurowski (Partner) Agnieszka Brzostowska (Manager)	28/01/2019			EUR	474.00	379.20		643 64	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Katarzyna Mordas (Supervisor)	28/01/2019	20	001	EUR	396.00	316.80		631.30	Preparation of memo regarding classification of transaction as TOGC for VAT purposes
Subtotal	20/0 //2010							12,500.10	
KPMG Mozambique									
Yussuf Mahomed	27/11/2018	0.:	301	JSD	1225.58	980.46			Questions on Waypoint tax analysis.
Ana Babo	27/11/2018	0.1	701	JSD	692.17	553.74			Questions on Waypoint tax analysis.
Yussuf Mahomed	11/01/2019		.70 L		1225.58	980.46			Questions in respect of Mozambique tax representative.
Yussuf Mahomed	19/01/2019	0.	20 1	JSD	1225.58	980.46	245.12		Follow up questions on the compliance process regarding the tax payment on the Waypoint transaction.
Subtotal (USD)	L		1		L		└─── ──┤	1,565.17	
Subtotal	L	<u> </u>	\rightarrow					1,359.00	
KPMG Senegal		<u> </u>		100	4005.00	100.00	2,450.00	000.00	Tax advice in Senegal
Ndiaga Sarr	22/01/2019			JSD	1225.00	480.00			Tax advice in Sentgai
Ndiaga Sarr	21/01/2019			USD	1225.00 950.00	480.00			Tax advice in Senegal
Ndeye Diarra Diouf Ndeye Diarra Diouf	22/01/2019			USD	950.00	350.00			Tax advice in Senegal
Ndiaga Sarr	26/01/2019			USD	1225.00	480.00			Tax advice in Mauritania
Ndeye Diarra Diouf	26/01/2019			USD	950.00	350.00		700.00	Tax advice in Mauritania
Ndeye Diarra Diouf	26/01/2019			USD	950.00	350.00	1,425.00		Tax advice in Mauritania
Abdoul Aziz Gueye	26/01/2019	2.	.50 l	USD	125.00	260.00		650.00	Tax advice in Senegal
Abdoul Aziz Gueye	26/01/2019	2.	.50 l	USD	125.00	260.00	312.50		Tax advice in Mauritania
Subtotal (USD)		I	T					6,982.50	
Subtotal								6,114.00	
KPMG South Africa									
Realeboga Letsoko	26/11/2018	1.5	50 2	ZAR	1945.00	1556.00	2,917.50	2,334.00	e-mail informing KPMG Ireland of verification notice received from SARS requesting Waypoint to submit supporting documentation in respect of the October 2018 IVAT return.
	00/14/05/15		-	74.0	0407.00	7544.00	14,140.50	11 210 40	Inform KPMG Ireland about verification letter received from SARS, requesting Waypoint to submit supporting documentation in respect of the October 2018 VAT
Liezl Crause	26/11/2018	1.1	.50 Z	ZAR	9427.00	7541.60	14,140.50	11,312.40	
Realeboga Letsoko	29/11/2018	2	35 Z	ZAR	1945.00	1556.00	4,570.75	3.656.60	Draft response to KPMG Ireland regarding billing for the verification letter received from SARS.
Realeboga Letsoko	30/11/2018			ZAR	1945.00	1556.00		7,780.00	Prepare document pack in response to verification letter received from SARS and draft description of Waypoint's business to SARS.
Liezl Crause	30/11/2018			ZAR	9427.00	7541.60			Review draft response to verification letter received from SARS.
Etienne Pretorius	04/12/2018			ZAR	6160.00	4928.00			General update call with management of Waypoint Leasing on tax compliance matters.
	1								

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Name	Date	Hours	Reporting	Standard	Discounted	Total amount	Total amount	Description of work performed
Name	Date	mours	currency	hourly rate	hourly rate	incurred standard	incurred	
				_			(discounted)	
Etienne Pretorius	11/12/2018	2.35	ŻAR	6160.00	4928.00	14,476.00	11,580.80	Review of provisional tax computation for the period, including discussion with the engagement team on basis of the calculation and adjustments noted,
				0100.00	4000.00		24 640.00	Review of provisional at computation for the period, including discussion with the temperature of the provisional at a calculation and working through the calculation with the Review of supporting financial information provided, as well as the preparation of the provisional tax calculation and working through the calculation with the
Etienne Pretorius	11/12/2018	5.00	ZAR	6160.00	4928.00	30,800.00	24,040.00	reneatement manager.
Etiasas Bratasius	12/12/2018	2.00	ZAR	6160.00	4928.00	18,480.00	14 784 00	Preparation for and attendance of conference call with Waypoint Leasing management to discuss outstanding matters and second provisional tax calculation. Review
Etienne Pretorius	12/12/2010	3.00	201	0100.00	4320.00	10,100.00		meeting / conference call discussion with engagement partner on the principles applied and basis of calculation.
Etienne Pretorius	13/12/2018	2.50	ZAR	6160.00	4928.00	15,400.00	12,320.00	Directing queries and updating provisional tax calculations as discussed with both the engagement manager and partner. Preparation of email to Waypoint Lessing
								management regarding draft calculation sent for management's review.
Etienne Pretorius	14/12/2018	2.50	ZAR	6160.00	4928.00	15,400.00	12,320.00	Review of Waypoint Leasing management's response on our queries and updating the calculations where necessary. Draft email to Waypoint Leasing management with final calculation for review, this included updating the calculation with the engagement manager's comments prior to sending to management of Waypoint
								With infal calculation for review, this included updating the calculation with the engagement managers comments prior to sending to management of veryowith Leasing.
N	14/12/2018	1.50	ZAR	16692.00	13353.60	25,038.00	20.030.40	Leasing. Discussions with team and review of deliverables.
Natasha Vaidanis Natasha Vaidanis	17/01/2019	1.50		16692.00	13353.60	25,038.00		Call with KPMG Ireland South African VAT
Etienne Pretorius	17/01/2019	2.50		6160.00	4928.00	15,400.00		SA ruling and call with KPMG Ireland
Liezl Crause	17/01/2019	1.50		9427.00	7541.60	14,140.50	11,312.40	Call with KPMG Ireland South African VAT
Natasha Vaidanis	21/01/2019	3.00		16692.00	13353.60	50,076.00		SA rulings for Waypoint transaction
Etienne Pretorius	21/01/2019	6.50	ZAR	6160.00	4928.00	40,040.00		Drafing note on SA ruling for Waypoint sale
Liezl Crause	22/01/2019	2.50		9427.00	7541.60	23,567.50		Review of ruling note
Natasha Vaidanis	22/01/2019	2.00	ZAR	16692.00	13353.60	33,384.00		SA ruling note review and update
Subtotal (ZAR)							314,555.80	
Subtotal							20,216.00	
KPMG US								
Name	Date	Hours		Standard	Discounted	Total amount	Total amount	Description of work performed
				hourly rate	hourly rate	incurred standard	incurred	
				(USD)	(USD)	(USD)	(discounted) (USD)	Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing
Liquerman, Rob	12/12/2018	5.00	USD	1360.00	1088.00	6,800.00		requirements
Skolnick, Nathaniel	12/12/2018	1.00	USD	620.00	496.00	620.00	496.00	Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing
SKOINICK, Nathaniel	12/12/2010	1.00	000	020.00	400.00	020.00		requirements.
Holland, Douglas	14/12/2018	1.00	USD	1275.00	1020.00	1,275.00	1,020.00	Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing
								requirements.
Liquerman, Rob	14/12/2018	3.00	USD	1360.00	1088.00	4,080.00	3,264.00	Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing requirements.
				1000.00		2,400.00	1 020 00	requirements. Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing
Roccasecca Jr., Dante	14/12/2018	2.00	050	1200.00	960.00	2,400.00		requirements
Reagan, Vicki	14/12/2018	2.00	USD	840.00	672.00	1,680.00	1,344.00	Discussions in relation to the realisation of taxable income in the Waypoint group as part of the bankruptcy process and the release of debt in the context of state filing
reagan, vieki	14, 12,2010	1 2.00	000			.,		requirements.
Brown, Matt	08/01/2019	5.00	USD	620.00	496.00	3,100.00	2,480.00	Assistance with property tax filings of Waypoint group
Reagan, Vicki	09/01/2019	3.00		840.00	672.00	2,520.00		Assisting Waypoint in obtaining a 2017 federal tax refund from the IRS.
Roccasecca Jr., Dante	11/01/2019		USD	1200.00	960.00	1,200.00		Assistance with property tax filings of Waypoint group
Reagan, Vicki	11/01/2019	2.00		840.00	672.00	1,680.00		Assistance with property tax filings of Waypoint group
Schroeder, Jeanne	11/01/2019	0.50		1080.00	864.00	540.00		Assistance with property tax filings of Waypoint group 1099 reporting obligations of Waypoint group,
Brown, Matt	16/01/2019	3.00		620.00	496.00 960.00	1,800.00		1099 reporting obligations of Waypoint group.
Roccasecca Jr., Dante	17/01/2019		USD USD	1200.00 840.00	672.00	1,200.00		1099 reporting bilgations of Waytom group.
Reagan, Vicki	17/01/2019	2.00		620.00	496.00			1099 reporting obligations of Waypoint group.
Brown, Matt Michael Larkin	17/01/2019	0.25		840.00	588.00	210.00	147.00	Waypoint follow up with Ireland on transaction updates and call setup
Brandon Novitsky	21/01/2019	2.00		620.00	434.00		868.00	Read memo from Michael, Revise memo, Discuss revisions with Kristian. Make additional revisions.
Michael Larkin	21/01/2019		USD	840.00	588.00	294.00		Emails with LA team (5m); Call with Michael L, in Ireland about project and call
Kristian Gerrets	21/01/2019		USD	840.00	588.00	840.00	588.00	Review of memo & discussion w/ BN
Brandon Novitsky	22/01/2019	1.00		620.00	434.00	620.00		Make additional revisions to memo in the LA state sales tax area.
Michael Larkin	22/01/2019	0.45		840.00	588.00	378.00		LA memo info to Christie (25m)
Kristian Gerrets	22/01/2019		USD	840.00	588.00	210.00		Communication re: Income/Franchise Tax update
Christie Rao	22/01/2019		USD	840.00	588.00		882.00	Review and research LA income and franchise tax issues and follow up with additional questions.
Brandon Novitsky	23/01/2019		USD	620.00	434.00	310.00	217,00	Call parishes regarding sale for lease exemption certificate acceptability. Call with Christie Rao about LA franchise tax (30m); Updates to memo about per Christie's comments (1h30m); Finalized memo includedLA sales tax info and PA
Michael Larkin	23/01/2019	2.75	USD	840.00	588.00	2,310.00	1,617,00	Can wai clinise rad about DA nancinse da (com), Opuales to meno about per chinate s comments (monty), material and access to the material and the
Kristian Gerrets	23/01/2019	1.50	ŪSD	840.00	588.00	1.260.00	882.00	Review & Revision of La. SUT Memo
Christie Rao	23/01/2019	2.00		840.00	588.00	1.680.00		Review additional facts, advise on LA income and franchise tax effects, and research provisions regarding sale of trust interest.
Kristian Gerrets	25/01/2019		USD	840.00	588.00	420.00		Review and approval of memo for Louisiana & Parish Sales and Use Tax
Subtotal (USD)							33,222.40	
Subtotal		<u> </u>		1			28,931.00	
Total (€)	1			i —			555,354.44	
Total (USD)							635,135.63	
							500,.00.00	

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