

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re:** : **Chapter 11**  
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**WAYPOINT LEASING** : **Case No. 18-13648 (SMB)**  
**HOLDINGS LTD, et al.,** :  
:  
**Debtors.**<sup>1</sup> : **(Jointly Administered)**  
:  
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**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 <u>      </u> Interim <u>      </u> Final Application	

<sup>1</sup>The 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**

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<b>In re</b>	:
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<b>WAYPOINT LEASING</b>	:
<b>HOLDINGS LTD., et al.,</b>	:
	:
<b>Debtors.<sup>1</sup></b>	:
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**Chapter 11**

**Case No. 18-13648 (SMB)**

**(Jointly Administered)**

**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

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<sup>1</sup>The 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**.

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.

**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 €55,382.68<sup>2</sup> of compensation of professional fees, which converts to \$635,135.63 as of January 29, 2019.<sup>3</sup> 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.

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<sup>2</sup> Pursuant to the Retention Order, €55,382.68 comprised of €36,251.88 for Irish time and €19,101.76 for foreign office fees.

<sup>3</sup> 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.

**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.

**Exhibit A**

<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>	<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>
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

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

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



**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 (inclusive)

Irish time																
			Discounted rates	Week commencing 26 November	Week commencing 3 December	Week commencing 10 December	Week commencing 17 December	Week commencing 24 December	Week commencing 31 December	Week commencing 7 January	Week commencing 14 January	Week commencing 21 January	28/29 January	Total hours	Total	Discounted total
	Grade	Rate	80%	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours			Total
Joe O'Mara	Partner	€1,073	€858.40	9.5	3	8	10	0	6.5	12.5	13.5	7	5.5	75.5	€81,011.50	€64,809.20
Glenn Reynolds	Partner	€1,073	€858.40	1	0.25	0	0	0	0	0.25	0.25	0		1.75	€1,877.75	€1,502.20
Frankie Devlin	Partner	€1,073	€858.40	0	0	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	0	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

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
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Total fee for the period	€555,354
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\*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).

**Exhibit C**

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

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
<b>KPMG Ireland</b>								
Mr Conor McElhinney	26/11/2018	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 Daragh McCullough	26/11/2018	1.50	EUR	97.00	77.60	145.50	116.40	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in 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 jurisdictional 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	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors.
Mr Richard O'Dwyer	26/11/2018	3.00	EUR	396.00	316.80	1,188.00	950.40	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors.
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	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	27/11/2018	0.50	EUR	606.00	484.80	303.00	242.40	Review and provision of comments to Waypoint/Waypoints legal counsel on draft Macquarie APA - Vedder draft 11.27.18
Mr Joe O'Mara	27/11/2018	4.50	EUR	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	EUR	396.00	316.80	1,386.00	1,108.80	Review and provision of comments to Waypoint/Waypoints legal counsel on draft Macquarie APA - Vedder draft 11.27.18
Mr Andrew Egan	28/11/2018	1.75	EUR	832.00	665.60	1,456.00	1,164.80	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 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	Discussions with the the Waypoint team in respect of the likely tax implications associated with lender bids/acquisitions. 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 Eamonn Smith	28/11/2018	1.00	EUR	606.00	484.80	606.00	484.80	Structuring - advice and discussions in relation to the local jurisdictional tax implications arising as a result of the portfolio disposal.
Mr Joe O'Mara	28/11/2018	5.00	EUR	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. 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 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.
Mr Oisín Taylor	28/11/2018	0.25	EUR	296.00	236.80	74.00	59.20	Assistance in relation to the local jurisdictional tax implications arising as a result of the portfolio disposal.
Mr Richard O'Dwyer	28/11/2018	6.00	EUR	396.00	316.80	2,376.00	1,900.80	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	300.00	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	499.20	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	29/11/2018	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 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	1,188.00	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	1,584.00	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	300.00	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	665.60	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 Conor McElhinney	30/11/2018	1.50	EUR	606.00	484.80	909.00	727.20	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	Restructuring Sale Documentation
Mr Glenn Reynolds	30/11/2018	1.00	EUR	1,073.00	858.40	1,073.00	858.40	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 John Brennan	30/11/2018	1.50	EUR	396.00	316.80	594.00	475.20	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	2.00	EUR	396.00	316.80	792.00	633.60	Amendments and updates to jurisdictional tax report prepared for Waypoint.

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	300.00	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	242.40	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 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 McElhinney	03/12/2018	4.50	EUR	606.00	484.80	2,727.00	2,181.60	Discussions with KPMG Italy in respect of the Italian VAT implications associated with the sale of aircraft by the Waypoint group while the aircraft 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	1,939.20	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	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 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	EUR	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	EUR	606.00	484.80	1,060.50	848.40	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 McElhinney	04/12/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	Discussions with KPMG Italy in respect of the Italian VAT implications associated with the sale of aircraft by the Waypoint group while the aircraft were located in Italy. This included discussions in respect of the local VAT obligations arising for the Waypoint selling entities. 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	0.50	EUR	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	EUR	396.00	316.80	2,574.00	2,059.20	Consideration and analysis of the jurisdictional 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	EUR	606.00	484.80	151.50	121.20	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	EUR	832.00	665.60	208.00	166.40	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 McElhinney	05/12/2018	1.50	EUR	606.00	484.80	909.00	727.20	Discussions with Waypoint and our foreign office teams in respect of the Papua New Guinea GST implications associated with the transfer of aircraft by Waypoint sellers in PNG and also discussions with our Colombian colleagues in respect of the Waypoint sellers Colombian income tax filing obligations.
Mr Eamonn Smith	05/12/2018	1.25	EUR	606.00	484.80	757.50	606.00	Discussions with Waypoint with regard to the draft Macquarie APA.
Mr Eamonn Smith	05/12/2018	1.75	EUR	606.00	484.80	1,060.50	848.40	Weekly call with Weil.
Mr John Brennan	05/12/2018	2.25	EUR	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	2,060.40	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	727.20	Consideration and discussions in respect of the jurisdictional 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	Consideration and analysis of the jurisdictional 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 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	Consideration and discussions in respect of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors.
Mr Conor McElhinney	10/12/2018	1.50	EUR	606.00	484.80	909.00	727.20	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	0.50	EUR	97.00	77.60	48.50	38.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers.
Mr Daragh McCullough	10/12/2018	0.50	EUR	97.00	77.60	48.50	38.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers.
Mr Joe O'Mara	10/12/2018	1.50	EUR	1,073.00	858.40	1,609.50	1,287.60	Consideration and discussions in respect of the jurisdictional tax obligations expected to arise as a result of the disposal of the aircraft portfolio by the Debtors and discussions in respect of the debt write off implications for the Waypoint Debtors.
Mr John Brennan	10/12/2018	2.50	EUR	396.00	316.80	990.00	792.00	Assistance with the jurisdictional tax analysis for the Waypoint sellers and consideration of the Irish tax implications associated with the debt forgiveness for the Waypoint sellers.
Mr John Brennan	10/12/2018	0.25	EUR	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
Mr John Brennan	10/12/2018	1.00	EUR	396.00	316.80	396.00	316.80	Discussions with Waypoint in respect of a potential lease to Everett Mauritius.
Mr Richard O'Dwyer	10/12/2018	2.75	EUR	396.00	316.80	1,089.00	871.20	Assistance with the local jurisdictional tax analysis of the Waypoint sellers which included discussions with KPMG Philippines.
Mr Conor McElhinney	11/12/2018	1.50	EUR	606.00	484.80	909.00	727.20	Various discussions with our foreign office colleagues with regards to the Waypoint selling entities local tax obligations, including discussions with KPMG Germany and KPMG Italy.
Mr Eamonn Smith	11/12/2018	2.25	EUR	606.00	484.80	1,363.50	1,090.80	Discussions with Waypoint and our foreign office colleagues in respect of a potential lease to Everett Mauritius.
Mr John Brennan	11/12/2018	2.00	EUR	396.00	316.80	792.00	633.60	Assistance and discussions with our foreign office colleagues with regards to the Waypoint selling entities local tax obligations, including discussions with KPMG Germany.
Mr John Brennan	11/12/2018	1.00	EUR	396.00	316.80	396.00	316.80	Discussions with Waypoint and our foreign office colleagues in respect of a potential lease to Everett Mauritius.
Mr Andrew Egan	12/12/2018	0.50	EUR	832.00	665.60	416.00	332.80	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 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 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.

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 jurisdictional 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	138.80	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	1,287.60	Consideration and discussions in respect of the jurisdictional 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 colleagues 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 jurisdictional 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	316.80	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	1,742.40	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Andrew Egan	13/12/2018	0.50	EUR	832.00	665.60	416.00	332.80	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 Conor McElhinney	13/12/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	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	1,090.80	Call with Macquarie as directed by Waypoint
Mr Eamonn Smith	13/12/2018	2.50	EUR	606.00	484.80	1,515.00	1,212.00	Restructuring - Weil Weekly Call
Mr Joe O'Mara	13/12/2018	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	Restructuring - Weil Weekly Call and separate call with Macquarie as directed by Waypoint
Mr John Brennan	13/12/2018	2.00	EUR	396.00	316.80	792.00	633.60	Restructuring - Weil Weekly Call and separate call with Macquarie as directed by Waypoint
Mr John Brennan	13/12/2018	0.50	EUR	396.00	316.80	198.00	158.40	Discussions in respect of the the ongoing South African income tax filing obligations of Waypoint.
Mr John Brennan	13/12/2018	1.00	EUR	396.00	316.80	396.00	316.80	Discussions with Waypoint in respect of a potential lease to New Zealand.
Mr Richard O'Dwyer	13/12/2018	5.00	EUR	396.00	316.80	1,980.00	1,584.00	VAT compliance
Mr Conor McElhinney	14/12/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	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, KPMG PNG, KPMG Norway, KPMG Poland, and KPMG Sweden.
Mr Daragh McCullough	14/12/2018	1.50	EUR	97.00	77.60	145.50	116.40	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Joe O'Mara	14/12/2018	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	Restructuring - discussions with Waypoint in respect of the portfolio acquisition by Macquarie.
Mr John Brennan	14/12/2018	2.00	EUR	396.00	316.80	792.00	633.60	Consideration and analysis of the jurisdictional 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	6.00	EUR	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.
Mr Conor McElhinney	17/12/2018	4.00	EUR	606.00	484.80	2,424.00	1,939.20	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 Italy and KPMG Mozambique.
Mr Daragh McCullough	17/12/2018	2.50	EUR	97.00	77.60	242.50	194.00	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Daragh McCullough	17/12/2018	0.50	EUR	97.00	77.60	48.50	38.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Eamonn Smith	17/12/2018	2.25	EUR	606.00	484.80	1,363.50	1,090.80	Consideration and analysis of the jurisdictional 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	17/12/2018	4.00	EUR	396.00	316.80	1,584.00	1,267.20	Consideration and analysis of the jurisdictional 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	EUR	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	5.25	EUR	606.00	484.80	3,181.50	2,545.20	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 Italy, KPMG UK and Fidal in France.
Mr Daragh McCullough	18/12/2018	0.50	EUR	97.00	77.60	48.50	38.80	Assistance with the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations.
Mr Daragh McCullough	18/12/2018	2.00	EUR	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 Eamonn Smith	18/12/2018	1.00	EUR	606.00	484.80	606.00	484.80	Discussions with Waypoint on the various transfer tax exposures arising as a result of the portfolio disposal.
Mr Joe O'Mara	18/12/2018	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	Discussions with Waypoint in respect of the expected asset purchase closing and associated purchase price allocations
Mr John Brennan	18/12/2018	2.50	EUR	396.00	316.80	990.00	792.00	Discussions with Waypoint on the various transfer tax exposures arising as a result of the portfolio disposal.
Mr Conor McElhinney	19/12/2018	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Updating draft jurisdictional transfer tax report and tax calculations to take account of aircraft moving locations.
Mr Daragh McCullough	19/12/2018	2.00	EUR	97.00	77.60	194.00	155.20	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 Italy, KPMG Poland and Fidal in France.
Mr Francis Devlin	19/12/2018	0.25	EUR	1,073.00	858.40	268.25	214.60	Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Gordon Warren	19/12/2018	1.25	EUR	686.00	548.80	857.50	686.00	Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Joe O'Mara	19/12/2018	2.00	EUR	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	158.40	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 Michael Loftus	19/12/2018	2.00	EUR	396.00	316.80	792.00	633.60	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	EUR	606.00	484.80	1,212.00	969.60	Advice and discussions with Waypoint and our foreign office colleagues 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	EUR	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 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.

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Mr Francis Devlin	20/12/2018	0.25	EUR	1,073.00	858.40	268.25	214.60	Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Gordon Warren	20/12/2018	0.50	EUR	686.00	548.80	343.00	274.40	Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Joe O'Mara	20/12/2018	2.00	EUR	1,073.00	858.40	2,148.00	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	20/12/2018	2.00	EUR	396.00	316.80	792.00	633.60	Analysis and modelling of Irish tax implications arising as a result of PPN write offs within the Waypoint group.
Mr John Brennan	20/12/2018	2.50	EUR	396.00	316.80	990.00	792.00	Analysis and modelling of Irish tax implications arising as a result of PPN write offs within the Waypoint group.
Ms Aileen Joyce	20/12/2018	0.35	EUR	606.00	484.80	212.10	169.68	Assistance with Waypoints EU VAT registration obligations arising as a result of EU aircraft transfer.
Ms Amanda-Jane O'Grady Kennedy	20/12/2018	0.50	EUR	125.00	100.00	62.50	50.00	Assistance with the expected Norwegian VAT obligations of the Waypoint group.
Mr Conor McElhinney	21/12/2018	1.75	EUR	606.00	484.80	1,060.50	848.40	Discussions and analysis of the Polish and Norwegian VAT obligations of the Waypoint group. This included conversations with our foreign office teams.
Mr Eamonn Smith	21/12/2018	4.50	EUR	606.00	484.80	2,727.00	2,181.60	Tax model in respect of the Irish tax implications arising as a result of PPN write offs within the Waypoint group.
Mr Eamonn Smith	21/12/2018	1.00	EUR	606.00	484.80	606.00	484.80	Weekly call with Waypoint and Weil - catch up on general tax matters.
Mr Francis Devlin	21/12/2018	0.25	EUR	1,073.00	858.40	268.25	214.60	Assistance with the UK VAT registration obligations of certain members of the Waypoint group.
Mr Joe O'Mara	21/12/2018	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	Weekly call with Waypoint and Weil - catch up on general tax matters.
Mr Eamonn Smith	27/12/2018	1.50	EUR	606.00	484.80	909.00	727.20	Review and consideration of Irish tax model in respect of PPN write offs within Waypoint group.
Mr Conor McElhinney	02/01/2019	1.25	EUR	606.00	484.80	757.50	606.00	Consideration and review of draft proposal to structure a Plan of Reorganisation of the Waypoint group.
Mr John Brennan	02/01/2019	2.00	EUR	396.00	316.80	792.00	633.60	Correspondence with the foreign office in relation to Italian VAT compliance in respect of MSN 9229 AS
Mr Conor McElhinney	03/01/2019	1.25	EUR	606.00	484.80	757.50	606.00	Call with Waypoint covering credit bid equity purchase agreement, transition services agreement and timetable for closing
Mr Joe O'Mara	03/01/2019	3.50	EUR	1,073.00	858.40	3,755.50	3,004.40	Correspondence with the foreign office in relation to Italian VAT compliance in respect of MSN 9229 AS
Mr Conor McElhinney	04/01/2019	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Call with Waypoint covering credit bid equity purchase agreement, transition services agreement and timetable for closing
Mr Eamonn Smith	04/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Correspondence with the foreign office in relation to Italian VAT compliance in respect of MSN 9229 AS
Mr Joe O'Mara	04/01/2019	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	Ongoing discussions and provision of advice in relation to jurisdictional taxes arising in respect of the disposal of aircraft in various jurisdictions
Ms Amanda-Jane O'Grady Kennedy	04/01/2019	6.25	EUR	125.00	100.00	781.25	625.00	Ongoing discussions with Waypoint including correspondence in relation to WAC12
Ms Clare Hill	04/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Assistance with the VAT compliance obligations of the disposals of aircraft by the sellers
Mr Conor McElhinney	07/01/2019	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Filing of UK agent link form
Mr Eamonn Smith	07/01/2019	2.00	EUR	606.00	484.80	1,212.00	969.60	Correspondence with the foreign office in relation to Italian VAT compliance in respect of MSN 9229 AS
Mr Eamonn Smith	07/01/2019	2.00	EUR	606.00	484.80	1,212.00	969.60	Discussions with Waypoint and legal counsel in respect of the WAC8 credit bid.
Mr Joe O'Mara	07/01/2019	2.00	EUR	1,073.00	858.40	2,146.00	1,716.80	Provision of jurisdictional advice in respect of taxes arising on the disposal of aircraft. Call in relation totax issues arising for WAC8.
Mr Richard Murphy	07/01/2019	1.75	EUR	396.00	316.80	693.00	554.40	Ongoing discussions and provision of advice to Waypoint in relation to the restructuring
Mr Richard O'Dwyer	07/01/2019	6.50	EUR	396.00	316.80	2,574.00	2,059.20	Correspondence with KPMG South Africa and with client in relation to VDP in South Africa
Mr Conor McElhinney	08/01/2019	4.00	EUR	606.00	484.80	2,424.00	1,939.20	Correspondence with foreign office in relation to VAT obligations for the sellers of aircraft in Denmark / Greenland.
Mr Conor McElhinney	08/01/2019	0.75	EUR	606.00	484.80	454.50	363.60	Correspondence with KPMG Norway in relation to the VAT registration for the sellers of aircraft in Norway
Mr Daragh McCullough	08/01/2019	0.50	EUR	97.00	77.60	48.50	38.80	Ongoing discussions with various foreign offices in respect of the VAT compliance obligations arising on the sale of the aircraft portfolio in Denmark, Greenland, Mozambique, Papua New Guinea and Poland
Mr Daragh McCullough	08/01/2019	2.50	EUR	97.00	77.60	242.50	194.00	Discussions with Waypoint and legal counsel in respect of the WAC8 credit bid.
Mr Eamonn Smith	08/01/2019	4.00	EUR	606.00	484.80	2,424.00	1,939.20	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Eamonn Smith	08/01/2019	3.50	EUR	606.00	484.80	2,121.00	1,696.80	Call with Waypoint and legal counsel in respect of the WAC8 credit bid.
Mr Joe O'Mara	08/01/2019	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	Review of EPAs for WAC8, WAC9 and WAC12
Mr Michael Loftus	08/01/2019	3.50	EUR	396.00	316.80	1,386.00	1,108.80	Conference call with Waypoint and Weil
Mr Richard Murphy	08/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Discussions with KPMG Philippines seeking clarification in relation to the language in the Bill of Sale
Mr Richard O'Dwyer	08/01/2019	7.00	EUR	396.00	316.80	2,772.00	2,217.60	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Daragh McCullough	09/01/2019	0.75	EUR	97.00	77.60	72.75	58.20	Correspondence with foreign office in relation to VAT obligations for the sellers of aircraft in the Netherlands
Mr Daragh McCullough	09/01/2019	3.50	EUR	97.00	77.60	339.50	271.60	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Eamonn Smith	09/01/2019	1.50	EUR	606.00	484.80	909.00	727.20	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
Mr Eamonn Smith	09/01/2019	2.00	EUR	606.00	484.80	1,212.00	969.60	Weekly call with Weil
Mr Eamonn Smith	09/01/2019	7.00	EUR	606.00	484.80	4,242.00	3,393.60	Ongoing discussions with various foreign offices in respect of jurisdictional taxes arising on the disposal of the aircraft portfolio. This included updates to our jurisdictional tax report and underlying transfer tax matrix.
Mr Joe O'Mara	09/01/2019	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	Email to Waypoint in relation to Italian VAT in respect of MSN 9229 AS
Mr Michael Loftus	09/01/2019	2.00	EUR	396.00	316.80	792.00	633.60	Email to Waypoint in relation to Q4 invoices.
Mr Richard O'Dwyer	09/01/2019	6.75	EUR	396.00	316.80	2,673.00	2,138.40	Updates to our jurisdictional tax report and underlying transfer tax matrix.
Mr Conor McElhinney	10/01/2019	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Weekly call with Weil and discussions with Eamonn with regards to transfer tax matrix calculations.
Mr Daragh McCullough	10/01/2019	3.00	EUR	97.00	77.60	291.00	232.80	Preparation of jurisdictional report and tax payable model
Mr Eamonn Smith	10/01/2019	1.00	EUR	606.00	484.80	606.00	484.80	Email to KPMG Poland in relation to the VAT obligations arising for the seller of aircraft in Poland
Mr Eamonn Smith	10/01/2019	3.50	EUR	606.00	484.80	2,121.00	1,696.80	Email to KPMG Italy in relation to the VAT obligations arising for the seller of aircraft in Italy
Mr Glenn Reynolds	10/01/2019	0.25	EUR	1,073.00	858.40	268.25	214.60	Ongoing discussions with various foreign offices in relation to the VAT compliance obligations of the sellers of the aircraft portfolio in Spain, Norway, France and Papua New Guinea
Mr Joe O'Mara	10/01/2019	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	Assistance with ongoing jurisdictional transfer tax analysis including reaching out to foreign offices to reconfirm jurisdictional analysis
Mr Michael Loftus	10/01/2019	2.50	EUR	396.00	316.80	990.00	792.00	Provision of jurisdictional advice in respect of taxes arising on the disposal of aircraft whilst the aircraft is located in Germany
Mr Richard Murphy	10/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Review of the restructuring sale documentation including APA and EPAs
Mr Richard Murphy	10/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Assistance with a VAT query arising in relation to a revenue adjustment
Mr Richard Murphy	10/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Review of APA and EPAs.
Mr Richard Murphy	10/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	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 African VDP issue
Mr Richard Murphy	10/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	Consideration of necessity to receive a SA VAT ruling in respect of aircraft transfers.

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	2,692.80	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	166.40	Review of US documentation related to the sale of the aircraft portfolio
Mr Conor McElhinney	11/01/2019	3.50	EUR	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	EUR	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	EUR	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	EUR	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	EUR	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	EUR	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 Poland, Norway and the Netherlands.
Mr Daragh McCullough	14/01/2019	4.50	EUR	97.00	77.60	436.50	349.20	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	1.50	EUR	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	EUR	606.00	484.80	3,030.00	2,424.00	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	606.00	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	363.60	Consideration of the VAT group position
Mr Joe O'Mara	14/01/2019	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	Review of EPAs and discussions with Waypoint.
Mr Michael Loftus	14/01/2019	5.00	EUR	396.00	316.80	1,980.00	1,584.00	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	727.20	Advice in relation to VAT grouping
Ms Jill Leavy	14/01/2019	0.50	EUR	125.00	100.00	62.50	50.00	Preparation of VAT grouping letter
Mr Conor McElhinney	15/01/2019	5.50	EUR	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
								Email to KPMG Papua New Guinea in relation to GST registration
Mr Daragh McCullough	15/01/2019	0.75	EUR	97.00	77.60	72.75	58.20	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	EUR	606.00	484.80	4,393.50	3,514.80	Review of restructuring sale documentation
Mr Eamonn Smith	15/01/2019	4.00	EUR	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	EUR	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 Michael Loftus	15/01/2019	6.25	EUR	396.00	316.80	2,475.00	1,980.00	Email to KPMG Germany and Namibia in relation to aircraft transfer taxes in those jurisdictions
Mr Oisín Taylor	15/01/2019	2.00	EUR	296.00	236.80	592.00	473.60	Email to KPMG Senegal requesting tax analysis in respect of an aircraft transfer in Senegal
Mr Richard O'Dwyer	15/01/2019	7.00	EUR	396.00	316.80	2,772.00	2,217.60	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	EUR	125.00	100.00	62.50	50.00	Aircraft location check
Ms Claire McBride	15/01/2019	0.50	EUR	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	EUR	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	EUR	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	EUR	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	EUR	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	EUR	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 Oisín 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	EUR	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	EUR	396.00	316.80	2,772.00	2,217.60	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio
Ms Claire McBride	16/01/2019	0.25	EUR	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	EUR	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	EUR	97.00	77.60	242.50	194.00	Consideration and analysis of the jurisdictional 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 jurisdictional 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 jurisdictional 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	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio including correspondence with KPMG Austria and KPMG US
Mr Richard O'Dwyer	17/01/2019	6.00	EUR	396.00	316.80	2,376.00	1,900.80	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio



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	2.00	EUR	396.00	316.80	792.00	633.60	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio
Ms Claire McBride	17/01/2019	0.50	EUR	396.00	316.80	198.00	158.40	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Conor McElhinney	18/01/2019	2.75	EUR	606.00	484.80	1,666.50	1,333.20	Consideration and analysis of the jurisdictional VAT compliance obligations expected to arise as a result of the disposal of the aircraft portfolio. This included correspondence with KPMG Norway and Waypoint
Mr Eamonn Smith	18/01/2019	3.50	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	0.50	EUR	1,073.00	858.40	536.50	429.20	Consideration of the Purchaser Representation
Mr Glenn Reynolds	18/01/2019	0.25	EUR	1,073.00	858.40	268.25	214.60	Consideration of the VAT recovery position
Mr James Trueick	18/01/2019	4.50	EUR	97.00	77.60	436.50	349.20	Preparation of files in relation to the transaction
Mr Joe O'Mara	18/01/2019	2.50	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	2.00	EUR	396.00	316.80	792.00	633.60	Consideration and discussions in respect of the jurisdictional tax analysis expected to arise as a result of the disposal of the aircraft portfolio.
Mr Oisín Taylor	18/01/2019	1.00	EUR	296.00	236.80	296.00	236.80	Preparation of memo in relation to transfer taxes in Senegal
Mr Eamonn Smith	19/01/2019	4.75	EUR	606.00	484.80	2,878.50	2,302.80	Consideration of the local jurisdictional tax analysis of the Waypoint sellers and the associated local compliance obligations including correspondence with KPMG Canada
Mr Eamonn Smith	20/01/2019	0.75	EUR	606.00	484.80	454.50	363.60	Consideration and discussions in respect of the jurisdictional tax analysis expected to arise as a result of the disposal of the aircraft portfolio.
Mr Conor McElhinney	21/01/2019	4.50	EUR	606.00	484.80	2,727.00	2,181.60	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Chile, Poland, Germany, the UK and Norway
Mr Eamonn Smith	21/01/2019	5.75	EUR	606.00	484.80	3,484.50	2,787.60	Ongoing discussions with various KPMG foreign offices in relation to jurisdictional tax analysis in various jurisdictions including Canada, Nigeria and China
Mr Joe O'Mara	21/01/2019	1.00	EUR	1,073.00	858.40	1,073.00	858.40	Discussion with team in respect of jurisdictional tax analysis and subsequent conversation with Waypoint.
Mr Michael Loftus	21/01/2019	10.00	EUR	396.00	316.80	3,960.00	3,168.00	Ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the US
Mr Oisín Taylor	21/01/2019	1.50	EUR	296.00	236.80	444.00	355.20	Consideration of Portuguese transfer taxes in relation to the disposal of aircraft in Portugal
Mr Richard O'Dwyer	21/01/2019	8.50	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 Chile, Poland, Germany, the UK and Norway
Ms Aileen Joyce	21/01/2019	1.50	EUR	606.00	484.80	909.00	727.20	VAT grouping request
Mr Conor McElhinney	22/01/2019	3.00	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 Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Daragh McCullough	22/01/2019	3.00	EUR	97.00	77.60	291.00	232.80	Assistance with the ongoing compilation of jurisdictional tax analysis
Mr Eamonn Smith	22/01/2019	3.50	EUR	606.00	484.80	2,121.00	1,696.80	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	0.50	EUR	1,073.00	858.40	536.50	429.20	Provision of VAT advice in respect of UK transfers
Mr Gordon Warren	22/01/2019	2.00	EUR	686.00	548.80	1,372.00	1,097.60	UK VAT registrations
Mr Joseph McConnell	22/01/2019	3.50	EUR	246.00	196.80	861.00	688.80	UK VAT registrations
Mr Michael Loftus	22/01/2019	8.25	EUR	396.00	316.80	3,267.00	2,613.60	Update jurisdictional report and tax payable model
Mr Oisín Taylor	22/01/2019	0.25	EUR	296.00	236.80	74.00	59.20	Consideration of transfer taxes in relation to the disposal of aircraft in Senegal
Mr Richard O'Dwyer	22/01/2019	8.75	EUR	396.00	316.80	3,465.00	2,772.00	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
Ms Aileen Joyce	22/01/2019	0.25	EUR	606.00	484.80	151.50	121.20	VAT grouping request
Ms Claire McBride	22/01/2019	0.75	EUR	396.00	316.80	297.00	237.60	Correspondence with KPMG South Africa in relation to the South African VDP issue
Mr Conor McElhinney	23/01/2019	2.75	EUR	606.00	484.80	1,666.50	1,333.20	Ongoing discussions with various global KPMG offices in respect of the local VAT obligations of the Debtors in respect of expected aircraft transfers in Italy, Germany, the UK, the Netherlands, Papua New Guinea and Norway
Mr Daragh McCullough	23/01/2019	2.50	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	2.75	EUR	606.00	484.80	1,666.50	1,333.20	Consideration and discussions in respect of asset sale to Macquarie and transfer tax cost.
Mr Gordon Warren	23/01/2019	0.25	EUR	686.00	548.80	171.50	137.20	UK VAT registrations
Mr Joe O'Mara	23/01/2019	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	Consideration and discussions in respect of asset sale to Macquarie and transfer tax cost.
Mr Michael Loftus	23/01/2019	4.75	EUR	396.00	316.80	1,881.00	1,504.80	Update jurisdictional report and tax payable model
Mr Oisín Taylor	23/01/2019	0.75	EUR	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 Richard O'Dwyer	23/01/2019	8.25	EUR	396.00	316.80	3,267.00	2,613.60	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
Ms Claire McBride	23/01/2019	0.25	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	3.00	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	1.00	EUR	97.00	77.60	97.00	77.60	Assistance with consideration of jurisdictional transfer advice
Mr Eamonn Smith	24/01/2019	3.50	EUR	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 Macquarie asset sale.
Mr Gordon Warren	24/01/2019	1.50	EUR	686.00	548.80	1,029.00	823.20	UK VAT registrations
Mr Joe O'Mara	24/01/2019	2.00	EUR	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	0.75	EUR	246.00	196.80	184.50	147.60	UK VAT registrations
Mr Michael Loftus	24/01/2019	2.75	EUR	396.00	316.80	1,089.00	871.20	Update jurisdictional report and tax payable model
Mr Oisín Taylor	24/01/2019	1.00	EUR	296.00	236.80	296.00	236.80	Consideration of transfer taxes in relation to the disposal of aircraft in Portugal
Mr Oisín Taylor	24/01/2019	0.75	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	8.50	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	3.50	EUR	606.00	484.80	2,121.00	1,696.80	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	6.50	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
Mr Gordon Warren	25/01/2019	0.25	EUR	686.00	548.80	171.50	137.20	WAC2 call with WP and counsel. UK VAT registrations

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
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	EUR	246.00	196.80	184.50	147.60	UK VAT registrations
Mr Michael Loftus	25/01/2019	4.25	EUR	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	1,454.40	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	1,696.80	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	EUR	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	EUR	606.00	484.80	4,848.00	3,878.40	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	EUR	686.00	548.80	171.50	137.20	UK VAT registrations
Mr Joe O'Mara	28/01/2019	3.00	EUR	1,073.00	858.40	3,219.00	2,575.20	WAC12 call with Waypoint. Discussions on jurisdictional transfer tax cost and obligations.
Mr John Brennan	28/01/2019	4.00	EUR	396.00	316.80	1,584.00	1,267.20	Updates to master transfer tax matrix to reflect updated jurisdictional positions.
Mr Joseph McConnell	28/01/2019	1.00	EUR	246.00	196.80	246.00	196.80	UK VAT registrations
Mr Michael Loftus	28/01/2019	8.25	EUR	396.00	316.80	3,267.00	2,613.60	Update jurisdictional report and tax payable model
Mr Oisín Taylor	28/01/2019	1.50	EUR	296.00	236.80	444.00	355.20	Consideration of transfer taxes in relation to the disposal of aircraft in Tanzania
Mr Richard O'Dwyer	28/01/2019	8.75	EUR	396.00	316.80	3,465.00	2,772.00	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	28/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Italian VAT registration
Mr Conor McElhinney	29/01/2019	3.75	EUR	606.00	484.80	2,272.50	1,818.00	Ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis including the Netherlands, Italy, the UK and Poland
Mr Daragh McCullough	29/01/2019	1.00	EUR	97.00	77.60	97.00	77.60	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	137.20	UK VAT registrations
Mr Joe O'Mara	29/01/2019	2.50	EUR	1,073.00	858.40	2,682.50	2,146.00	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	1,267.20	Updates to master transfer tax matrix to reflect updated jurisdictional positions.
Mr Joseph McConnell	29/01/2019	3.25	EUR	246.00	196.80	799.50	639.60	UK VAT registrations
Mr Michael Loftus	29/01/2019	6.50	EUR	396.00	316.80	2,574.00	2,059.20	Update jurisdictional report and tax payable model
Mr Oisín Taylor	29/01/2019	0.75	EUR	296.00	236.80	222.00	177.60	Consideration of transfer taxes in relation to the disposal of aircraft in Portugal
Mr Oisín Taylor	29/01/2019	0.75	EUR	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	2,692.80	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	EUR	606.00	484.80	303.00	242.40	Italian VAT registration
Ms Claire McBride	29/01/2019	0.75	EUR	396.00	316.80	297.00	237.60	Assistance with ongoing discussions with various foreign offices in respect of the jurisdictional tax analysis
<b>Subtotal</b>							<b>336,251.88</b>	
<b>KPMG Austria</b>								
Huber, Michael	17/01/2019	1.35	EUR	474.00	230.00	639.90	310.00	case study: General facts
Huber, Michael	21/01/2019	4.75	EUR	474.00	230.00	2,251.50	1,092.50	answer inquiry: questions 1.1. to 1.3.2. part one - Background facts: General, Income tax/Corporation tax, VAT, other taxes; Category 1 - Application: Income tax, VAT
Huber, Michael	22/01/2019	3.75	EUR	474.00	230.00	1,777.50	862.50	answer inquiry: questions 1.3.2. part two to 1.3.3 - VAT in deep analysis including six additional questions. Other taxes
Freitag, Esther	22/01/2019	1.50	EUR	1,073.00	390.00	1,609.50	585.00	Check Qualification Tax / VAT, amendments Michael Huber & release
<b>Subtotal</b>							<b>2,850.00</b>	
<b>KPMG Australia</b>								
Castor Shaun	03.12.2018	1.30	AUD	350.00	218.75	455.00	284.38	WP prep for 1 June payment
Fonseca Jonelle	24.12.2018	0.50	AUD	360.00	225.00	180.00	112.50	1H 1E SAP
Fonseca Jonelle	24.12.2018	1.00	AUD	360.00	225.00	360.00	225.00	cch review of 1E 1H to compare to workpaper
Fonseca Jonelle	03.12.2018	2.00	AUD	360.00	225.00	720.00	450.00	itr 4 entities lodgement errors tml mails
Fonseca Jonelle	03.12.2018	2.50	AUD	360.00	225.00	900.00	562.50	itr 4 entities lodgement errors tml mails
Fonseca Jonelle	17.12.2018	0.20	AUD	360.00	225.00	72.00	45.00	review of SAP history. Call with Jane
Fonseca Jonelle	17.12.2018	0.40	AUD	360.00	225.00	144.00	90.00	SAP request emails, reports
Fonseca Jonelle	27.12.2018	0.50	AUD	360.00	225.00	180.00	112.50	ITR
Fonseca Jonelle	27.12.2018	1.00	AUD	360.00	225.00	360.00	225.00	TML ITR WP update mail to client
Fonseca Jonelle	14.12.2018	0.50	AUD	470.00	293.75	235.00	146.88	CHH review
Fonseca Jonelle	03.12.2018	0.50	AUD	470.00	293.75	235.00	146.88	KDC mapping review, discussion
Fonseca Jonelle	21.12.2018	1.00	AUD	470.00	293.75	470.00	293.75	query response review and finalising
Fonseca Jonelle	14.12.2018	2.50	AUD	470.00	293.75	1,175.00	734.38	Return review, TML
Fonseca Jonelle	30.11.2018	4.50	AUD	470.00	293.75	2,115.00	1,321.88	Tax Calcs for 1 June payment
Goyal Nikhil	30.11.2018	2.50	AUD	220.00	137.50	550.00	343.75	Form Fill
Goyal Nikhil	13.12.2018	0.90	AUD	220.00	137.50	198.00	123.75	Form Fill in CCH
Hunt Larissa	14.12.2018	1.00	AUD	795.00	496.88	795.00	496.88	itr
Hunt Larissa	18.12.2018	0.10	AUD	795.00	496.88	79.50	49.69	ITR
Hunt Larissa	19.12.2018	1.00	AUD	795.00	496.88	795.00	496.88	ITR
Hunt Larissa	29.11.2018	0.40	AUD	795.00	496.88	318.00	198.75	ITR
Hunt Larissa	30.11.2018	0.20	AUD	795.00	496.88	159.00	99.38	ITR
Hunt Larissa	03.12.2018	0.30	AUD	795.00	496.88	238.50	149.06	Mapping
Hunt Larissa	13.12.2018	0.40	AUD	795.00	496.88	318.00	198.75	Phone Call

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Hunt Larissa	14.12.2018	0.30	AUD	795.00	496.88	238.50	149.06	Reply - check Portal
Hunt Larissa	14.12.2018	1.10	AUD	795.00	496.88	874.50	546.56	Review, send to AS
Hunt Larissa	17.12.2018	0.30	AUD	795.00	496.88	238.50	149.06	File email como
Hunt Larissa	19.12.2018	0.50	AUD	795.00	496.88	397.50	248.44	Disc. with VT/ET client and client setup
Hunt Larissa	19.12.2018	1.00	AUD	820.00	512.50	820.00	512.50	ITR
Hunt Larissa	21.12.2018	0.50	AUD	820.00	512.50	410.00	256.25	Review
Hunt Larissa	01.01.2019	0.30	AUD	820.00	512.50	246.00	153.75	Send Email to Albert
Hunt Larissa	03.01.2019	1.00	AUD	820.00	512.50	820.00	512.50	Updates
Hunt Larissa	08.01.2019	0.10	AUD	820.00	512.50	82.00	51.25	Filing
Hunt Larissa	11.01.2019	1.50	AUD	820.00	512.50	1,230.00	768.75	Update Collaborator
Kosnar Yvette	09.01.2019	0.40	AUD	200.00	125.00	80.00	50.00	Waypoint Asset Co 10 Limited- Lodgement
Kosnar Yvette	09.01.2019	0.40	AUD	200.00	125.00	80.00	50.00	Waypoint Asset Co 3 Limited- Lodgement
Kosnar Yvette	09.01.2019	0.40	AUD	200.00	125.00	80.00	50.00	WAYPOINT ASSET EURO 1A LIMITED- Lodgement
Kosnar Yvette	09.01.2019	0.40	AUD	200.00	125.00	80.00	50.00	Waypoint Australian Service Company- Lodgement
Lum Alia	05.12.2018	0.40	AUD	1295.00	809.38	518.00	323.75	Waypoint DDX / review returns (Euro 1A)
Lum Alia	05.12.2018	0.20	AUD	1295.00	809.38	259.00	161.88	payment service co review / lessor co queries
Lum Alia	14.12.2018	0.20	AUD	1295.00	809.38	259.00	161.88	review responses to Ireland
Lum Alia	17.12.2018	0.20	AUD	1330.00	831.25	266.00	166.25	Waypoint DDX / PPN FX
Lum Alia	18.12.2018	0.40	AUD	1330.00	831.25	532.00	332.50	Waypoint DDX / review TML and PPN
Malusa Daniel	03.12.2018	0.40	AUD	235.00	146.88	94.00	58.75	ITR review prep for Larissa
Rooney Clodagh	24.12.2018	0.75	AUD	795.00	496.88	596.25	372.66	ho
Rotundo Joe	24.12.2018	0.40	AUD	200.00	125.00	80.00	50.00	Lodgement Of 1 ITR. 0.4
Rotundo Joe	03.12.2018	0.40	AUD	200.00	125.00	80.00	50.00	Lodgement Of 1 ITR. 0.4
Soegeng Albert	03.12.2018	0.50	AUD	905.00	565.63	452.50	282.81	Alia's questions
Soegeng Albert	17.12.2018	1.90	AUD	905.00	565.63	1,719.50	1,074.69	ATO call on SAP issues: query responses
Soegeng Albert	17.12.2018	4.10	AUD	905.00	565.63	3,710.50	2,319.06	ATO call on SAP issues: query responses; Euroa 1A and WAC 3
Soegeng Albert	27.12.2018	2.50	AUD	905.00	565.63	2,262.50	1,414.06	Final review for Alia
Soegeng Albert	27.12.2018	1.50	AUD	905.00	565.63	1,357.50	848.44	Queries and 1 june payment
Soegeng Albert	14.12.2018	1.60	AUD	905.00	565.63	1,448.00	905.00	Queries and 1 june payment
Soegeng Albert	03.12.2018	0.50	AUD	905.00	565.63	452.50	282.81	SAP issues
Soegeng Albert	21.12.2018	0.30	AUD	905.00	565.63	271.50	169.69	SAP issues
Soegeng Albert	14.12.2018	0.30	AUD	905.00	565.63	271.50	169.69	Tranche 3 queries
Soegeng Albert	30.11.2018	0.40	AUD	905.00	565.63	362.00	226.25	Handover with Clodagh
Soegeng Albert	30.11.2018	0.20	AUD	905.00	565.63	181.00	113.13	ATO call on SAP issues
Soegeng Albert	13.12.2018	0.20	AUD	930.00	581.25	186.00	116.25	Review
Soegeng Albert	14.12.2018	1.30	AUD	930.00	581.25	1,209.00	755.63	Review forms
Soegeng Albert	18.12.2018	1.00	AUD	930.00	581.25	930.00	581.25	Review TML
Soegeng Albert	19.12.2018	1.50	AUD	930.00	581.25	1,395.00	871.88	Review TML and send ITRs
Soegeng Albert	29.11.2018	0.30	AUD	930.00	581.25	279.00	174.38	SAP issues
Soegeng Albert	30.11.2018	0.30	AUD	930.00	581.25	279.00	174.38	Send updated WPs
Soegeng Albert	03.12.2018	0.30	AUD	930.00	581.25	279.00	174.38	Tranche 3 queries and updated WPs
Soegeng Albert	13.12.2018	0.60	AUD	930.00	581.25	558.00	348.75	Update IDSs 19a
Soegeng Albert	14.12.2018	1.20	AUD	930.00	581.25	1,116.00	697.50	Update IDSs 19a
Soegeng Albert	14.12.2018	0.40	AUD	930.00	581.25	372.00	232.50	Review service co ITR
Soegeng Albert	17.12.2018	0.75	AUD	930.00	581.25	697.50	435.94	Billing
Soegeng Albert	19.12.2018	0.50	AUD	930.00	581.25	465.00	290.63	Send final pack
Tait Emma	19.12.2018	1.00	AUD	350.00	218.75	350.00	218.75	Call with lodgements, draft email - SAP applications
Tait Emma	21.12.2018	1.50	AUD	350.00	218.75	525.00	328.13	TB translation
Tait Emma	01.01.2019	3.00	AUD	350.00	218.75	1,050.00	656.25	TB translation, KDC request
Tait Emma	03.01.2019	3.50	AUD	350.00	218.75	1,225.00	765.63	Update ITR forms from KDC and TML
Tait Emma	08.01.2019	4.00	AUD	350.00	218.75	1,400.00	875.00	Update WPS and queries
Tait Emma	11.01.2019	7.00	AUD	350.00	218.75	2,450.00	1,531.25	Workpapers - new Waypoint Entities
Tait Emma	09.01.2019	1.30	AUD	350.00	218.75	455.00	284.38	Update WPS
Tait Emma	09.01.2019	0.40	AUD	350.00	218.75	140.00	87.50	Call with AS on Waypoint + review PY correspondence from wk
Tait Emma	09.01.2019	0.50	AUD	350.00	218.75	175.00	109.38	Fill in details for SAP application
Tait Emma	09.01.2019	0.80	AUD	350.00	218.75	280.00	175.00	Information request and fill in forms
Tait Emma	05.12.2018	2.00	AUD	350.00	218.75	700.00	437.50	Prepare forms and information request
Tait Emma	05.12.2018	0.10	AUD	350.00	218.75	35.00	21.88	Status for ITRs for DDX
Tait Emma	14.12.2018	1.00	AUD	350.00	218.75	350.00	218.75	Update Waypoint information request
Tait Emma	17.12.2018	0.70	AUD	360.00	225.00	252.00	157.50	Call ATO follow up on SAP, call Beenu
Tait Emma	18.12.2018	0.10	AUD	360.00	225.00	36.00	22.50	Call Jane Hanane - SAP status
Tait Emma	17.12.2018	0.30	AUD	360.00	225.00	108.00	67.50	Client queries
Tait Emma	19.12.2018	1.20	AUD	360.00	225.00	432.00	270.00	Deferral request
Tait Emma	19.12.2018	1.10	AUD	360.00	225.00	396.00	247.50	Follow up Waypoint SAP Status, call ATO, email
Tait Emma	11.01.2019	1.10	AUD	360.00	225.00	396.00	247.50	ITR
Tait Emma	14.01.2019	1.00	AUD	360.00	225.00	360.00	225.00	s40-880 costs
Tait Emma	15.01.2019	1.50	AUD	360.00	225.00	540.00	337.50	TML
Tait Emma	15.01.2019	3.00	AUD	360.00	225.00	1,080.00	675.00	TML
Tait Emma	17.01.2019	1.50	AUD	360.00	225.00	540.00	337.50	Update ITR and client queries
Tait Emma	18.01.2019	0.70	AUD	360.00	225.00	252.00	157.50	Waypoint updates

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	AUD	360.00	225.00	720.00	450.00	WPS and ITR form updates
Tait Emma	22.01.2019	1.00	AUD	360.00	225.00	360.00	225.00	Check countersigned Waypoint returns, insert signed pages.
Tang Virginia	01.12.2018	0.50	AUD	995.00	621.88	497.50	310.94	Admin
Tang Virginia	28.11.2018	1.00	AUD	995.00	621.88	995.00	621.88	Admin - allocations etc; liaise with TAS
Tang Virginia	01.12.2018	0.75	AUD	995.00	621.88	746.25	466.41	MFE
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							22,227.00	
<b>KPMG Chile</b>								
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	1.75	EUR	440.00	352.00	767.80	614.24	Translation of Sworn Statement
Gonzalez Bawlitza, Magdalena	11/01/2019	0.30	EUR	440.00	352.00	132.00	99.76	Translation of Sworn Statement
Subtotal							1,000.00	
<b>KPMG Colombia</b>								
Lucero A Rodriguez	11/12/2018	2.75	EUR	606.00	484.80	1,666.50	1,333.20	Assistance with Waypoint transaction and Colombian tax obligations.
Jessica X Massy	12/12/2018	1.25	EUR	832.00	665.60	1,040.00	832.00	Assistance with Waypoint transaction and Colombian tax obligations.
Juan C Diaz	12/12/2018	1.50	EUR	396.00	316.80	594.00	475.20	Assistance with Waypoint transaction and Colombian tax obligations.
Vicente J Torres	13/12/2018	1.00	EUR	1,073.00	858.40	1,073.00	858.40	Assistance with Waypoint transaction and Colombian tax obligations.
Oswaldo Perez	13/12/2018	0.50	EUR	1,073.00	858.40	536.50	429.20	Assistance with Waypoint transaction and Colombian tax obligations.
Juan C Diaz	13/12/2018	5.00	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	1.00	EUR	832.00	665.60	832.00	665.60	Assistance with Waypoint transaction and Colombian tax obligations.
Lucero A Rodriguez	14/12/2018	1.70	EUR	606.00	484.80	1,030.20	822.40	Assistance with Waypoint transaction and Colombian tax obligations.
Subtotal							7,000.00	
<b>KPMG Denmark</b>								
Christian Guldman	19/12/2018	2.25	DKK	2,250.00	1,575.00	5,062.50	3,543.75	Follow up e-mail in connection with VAT registration of Waypoint
Christian Guldman	20/12/2018	1.50	DKK	2,250.00	1,575.00	3,375.00	2,362.50	Correspondence with KPMG IE re. Sending of material
Christian Guldman	21/12/2018	0.25	DKK	2,250.00	1,575.00	562.50	393.75	Discussions with Waypoint as well as handover of assignment
Adam Oksbjerg	21/12/2018	2.50	DKK	2,250.00	1,575.00	5,625.00	3,937.50	Preparation of form and cover letter
Christina Jørgensen	04/01/2019	1.00	DKK	1,350.00	945.00	1,350.00	945.00	Admin services
Claus Bohn Jespersen	08/01/2019	3.00	DKK	5,775.00	4,043.00	17,325.00	12,129.00	Discussions - cover letter etc.
Adam Oksbjerg	08/01/2019	1.00	DKK	2,250.00	1,575.00	2,250.00	1,575.00	Review cover letter etc.
Christian Guldman	08/01/2019	3.50	DKK	2,250.00	1,575.00	7,875.00	5,512.50	Waypoint registration
Christian Guldman	10/01/2019	1.75	DKK	2,250.00	1,575.00	3,937.50	2,756.25	Prepare pro forma invoice
Christian Guldman	15/01/2019	2.50	DKK	2,250.00	1,575.00	5,625.00	3,937.50	Waypoint inquiry
Christian Guldman	23/01/2019	1.00	DKK	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)							38,667.75	
Subtotal							5,175.00	
<b>Fidal France</b>								
Perais Zaccharie	12/12/2018	1.25	EUR	396.00	316.80	493.02	394.42	Bank payment details for Waypoint
Perais Zaccharie	19/12/2018	1.65	EUR	396.00	316.80	653.40	523.72	registration
Perais Zaccharie	20/12/2018	1.68	EUR	396.00	316.80	665.28	532.22	registration
Perais Zaccharie	03/01/2019	2.00	EUR	396.00	316.80	792.00	633.60	registration
Perais Zaccharie	04/01/2019	2.00	EUR	396.00	316.80	792.00	633.60	registration
Benoit Anne	07/01/2019	2.00	EUR	1073.00	858.40	2,146.00	1,716.80	Review of the documents and follow up
Benoit Anne	11/01/2019	1.00	EUR	1073.00	858.40	1,073.00	858.40	re WAC 11 registration
Benoit Anne	13/01/2019	0.50	EUR	1073.00	858.40	536.50	429.20	Emails to KPMG IE
Benoit Anne	14/01/2019	0.25	EUR	1073.00	858.40	268.25	214.60	New registration question
Philibert Cedric	15/01/2019	2.25	EUR	1073.00	858.40	2,414.25	1,931.40	Waypoint email
Benoit Anne	15/01/2019	0.25	EUR	1073.00	858.40	268.25	214.60	registration question
Benoit Anne	18/01/2019	1.50	EUR	1073.00	858.40	1,609.50	1,287.60	IE question follow up
Perais Zaccharie	18/01/2019	6.25	EUR	396.00	316.80	2,475.00	1,980.00	Assistance from 7 to 18 Jan : correspondence, registration and comments
Benoit Anne	19/12/2018	0.50	EUR	1073.00	858.40	536.50	429.20	re registration
Benoit Anne	27/01/2019	1.50	EUR	1073.00	858.40	1,609.50	1,287.60	re registration and compliance
Benoit Anne	28/01/2019	1.00	EUR	1073.00	858.40	1,073.00	858.40	email re beneficiary owner
Perais Zaccharie	28/01/2019	3.00	EUR	396.00	316.80	1,188.00	950.40	WAC 11, WAC 1 and Euro 1B registrations
Benoit Anne	28/01/2019	1.00	EUR	1073.00	858.40	1,073.00	858.40	email re beneficiary owner
Benoit Anne	29/01/2019	1.00	EUR	1073.00	858.40	1,073.00	858.40	Drafting and sending client email
Benoit Anne	29/01/2019	1.00	EUR	1073.00	858.40	1,073.00	857.44	Drafting and sending client email
Subtotal							17,450.00	
<b>KPMG Germany</b>								
Prof Dr. Gerhard Janott	unavailable	1.50	EUR	1073.00	858.40	1,609.50	1,287.60	German VAT registration of Waypoint Euro 1A
Prof Dr. Gerhard Janott	unavailable	0.75	EUR	1073.00	858.40	804.75	643.80	German VAT registration of Waypoint Euro 1F
Prof Dr. Gerhard Janott	unavailable	0.75	EUR	1073.00	858.40	804.75	643.80	German VAT registration of Waypoint Asset Co 10
Stephan Raab	unavailable	3.00	EUR	606.00	484.80	1,818.00	1,454.40	German VAT registration of Waypoint Euro 1A
Stephan Raab	unavailable	2.25	EUR	606.00	484.80	1,363.50	1,090.80	German VAT registration of Waypoint Euro 1F
Stephan Raab	unavailable	2.25	EUR	606.00	484.80	1,363.50	1,090.80	German VAT registration of Waypoint Asset Co 10
Stephan Raab	unavailable	1.00	EUR	606.00	484.80	606.00	484.80	Waypoint EURO1A VAT obligations queries and discussions
Stephan Raab	unavailable	0.50	EUR	606.00	484.80	303.00	242.40	Waypoint WAC10 VAT obligations queries and discussions
Veronika Schmitt	unavailable	7.00	EUR	474.00	379.20	3,318.00	2,654.40	German VAT registration of Waypoint Euro 1A
Veronika Schmitt	unavailable	6.50	EUR	474.00	379.20	3,081.00	2,464.80	German VAT registration of Waypoint Euro 1F

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Veronika Schmitt	unavailable	5.75	EUR	474.00	379.20	2,725.50	2,180.40	German VAT registration of Waypoint Asset Co 10
Veronika Schmitt	unavailable	2.00	EUR	474.00	379.20	948.00	758.40	German VAT registrations
Veronika Schmitt	unavailable	4.30	EUR	474.00	379.20	2,038.20	1,630.56	EURO1A VAT queries from KPMG Ireland
Veronika Schmitt	unavailable	1.00	EUR	474.00	379.20	474.00	373.04	WAC10 VAT queries from KPMG Ireland
<b>Subtotal</b>							<b>17,000.00</b>	
<b>KPMG Italy</b>								
Davide Morabito	14/12/2018	5.00	EUR	1073.00	858.40	5,365.00	4,292.00	Assistance and review of the VAT aspects
Angela Abawi	17/12/2018	6.00	EUR	606.00	484.80	3,636.00	2,908.80	Investigation on which entity should be VAT registered in case of a trust structure.
Eugenio Graziani	17/12/2018	3.50	EUR	1073.00	858.40	3,755.50	3,004.40	Analysis of trust structures, review above analysis, liaison with ITA
Francesco Marconi	20/12/2018	9.50	EUR	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).
Angela Abawi	20/12/2018	6.00	EUR	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	2.00	EUR	606.00	484.80	1,212.00	969.60	Review VAT registration forms for WAC1, WAC1L, Euro1D and WAC3A.
Eugenio Graziani	15/01/2019	3.00	EUR	1073.00	858.40	3,219.00	2,575.20	Analysis of trust structures, review above analysis, liaison with ITA
Francesco Marconi	17/01/2019	4.25	EUR	396.00	316.80	1,683.00	1,346.40	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	6.00	EUR	396.00	316.80	2,376.00	1,900.80	Review sample invoice;
Angela Abawi	18/01/2019	5.25	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	3.50	EUR	606.00	484.80	2,121.00	1,696.80	Liaise with ITA for holding off in registering WAC1.
Angela Abawi	25/01/2019	3.00	EUR	606.00	484.80	1,818.00	1,454.40	Liaise with different service providers for the appointment of a fiscal rep in reference to MSN 9229 AS.
Francesco Marconi	28/01/2019	6.50	EUR	396.00	316.80	2,574.00	2,059.20	Preparation of the documentation related to the direct registration of to MSN 9229 AS (i.e. the Norwegian entity).
Angela Abawi	28/01/2019	1.00	EUR	606.00	484.80	606.00	484.80	Review VAT registration forms for MSN 9229 AS.
Francesco Marconi	29/01/2019	6.70	EUR	396.00	316.80	2,653.20	2,124.06	Preparation of the documentation related to the direct registration of WLIL.
<b>Subtotal</b>							<b>33,280.06</b>	
<b>KPMG Netherlands</b>								
Heijting S.J.	26/11/2018	2.00	EUR	396.00	316.80	792.00	633.60	Call Waypoint + nabespreking
Esch R.G.J.W. van	26/11/2018	1.50	EUR	474.00	379.20	711.00	568.80	Follow-up on new request VAT registrations
Esch R.G.J.W. van	27/11/2018	3.50	EUR	474.00	379.20	1,659.00	1,327.20	Follow-up on request VAT registration / adding assumptions / review fee quotes
Esch R.G.J.W. van	14/12/2018	1.00	EUR	474.00	379.20	474.00	379.20	Email to C. McElhinney re status VAT actions
Esch R.G.J.W. van	08/01/2019	3.50	EUR	474.00	379.20	1,659.00	1,327.20	Review VAT registration forms WAC entities
Heijting S.J.	08/01/2019	6.50	EUR	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	2.00	EUR	396.00	316.80	792.00	633.60	VAT registrations WAC 1 2 8
Esch R.G.J.W. van	10/01/2019	1.00	EUR	474.00	379.20	474.00	379.20	Add. required info for VAT request / email to
Heijting S.J.	10/01/2019	1.50	EUR	396.00	316.80	594.00	475.20	REGistratie + mailing voorbereiden ism Robert
Heijting S.J.	11/01/2019	0.75	EUR	396.00	316.80	297.00	237.60	Mailing aftikken nchtig KPMG IE ism Robert iwm
Esch R.G.J.W. van	14/01/2019	0.70	EUR	474.00	379.20	331.80	265.44	Review VAT registration requests + deeds of
Bioch E.	15/01/2019	0.25	EUR	606.00	484.80	151.50	121.20	Meeting
Esch R.G.J.W. van	15/01/2019	0.50	EUR	474.00	379.20	237.00	189.60	Finalizing VAT registration requests
Heijting S.J.	15/01/2019	1.50	EUR	396.00	316.80	594.00	475.20	Registraties voorbereiden
Esch R.G.J.W. van	16/01/2019	0.70	EUR	474.00	379.20	331.80	265.44	Review VAT registration forms + info re payment
Heijting S.J.	18/01/2019	1.50	EUR	396.00	316.80	594.00	475.20	Registratie afronden + mailen direct Fiscus
Esch R.G.J.W. van	29/01/2019	0.50	EUR	474.00	379.20	237.00	187.20	Intern. comm. S. Heijting re VAT registration
<b>Subtotal</b>							<b>10,000.08</b>	
<b>KPMG Norway</b>								
Asheim, Hans Martin	17/12/2018	5.75	NOK	5,888.20	4710.56	33,857.14	27,085.72	Initial work, request
Asheim, Hans Martin	19/12/2018	4.50	NOK	5,888.20	4710.56	26,496.90	21,197.52	Draft request
Asheim, Hans Martin	20/12/2018	6.50	NOK	5,888.20	4710.56	38,273.29	30,618.63	TOB discussions and draft request
Asheim, Hans Martin	21/12/2018	7.25	NOK	5,888.20	4710.56	42,689.44	34,151.55	First draft, completion
Fredrik Klebo-Espe	21/12/2018	2.25	NOK	10,425.80	8340.64	23,458.06	18,766.45	Review request on TOB
Asheim, Hans Martin	15/01/2019	8.00	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	3.45	NOK	5,888.20	4710.56	20,314.29	16,251.43	Drafting registration applications
Asheim, Hans Martin	23/01/2019	2.00	NOK	5,888.20	4710.56	11,776.40	9,421.12	TOB ruling request updates
Fredrik Klebo-Espe	28/01/2019	0.75	NOK	10,425.80	8340.64	7,819.35	6,255.48	Changes to request
<b>Subtotal (NOK)</b>							<b>201,432.37</b>	
<b>Subtotal</b>							<b>20,750.00</b>	
<b>KPMG Papua New Guinea</b>								
Hellendra Maruse	28/11/2018	0.40	EUR	606.00	484.80	242.40	193.92	Call with Conor in KPMG Ireland
Hellendra Maruse	04/12/2018	0.20	EUR	606.00	484.80	121.20	96.96	Email Bernadette of IRC regarding GST registration
Hellendra Maruse	05/12/2018	0.10	EUR	606.00	484.80	60.60	48.48	Responded to IRC office on query of GST registration
Hellendra Maruse	07/12/2018	0.10	EUR	606.00	484.80	60.60	48.48	Emailled IRC regarding GST registration
Hellendra Maruse	07/12/2018	0.20	EUR	606.00	484.80	121.20	96.96	Did a follow up with IRC on GST registration
Karen McEntee	07/12/2018	0.20	EUR	1,073.00	858.40	214.60	171.68	Going through GST issue regarding aircraft emails
Hellendra Maruse	10/12/2018	0.20	EUR	606.00	484.80	121.20	96.96	Drafted email response to IRC
Karen McEntee	10/12/2018	1.00	EUR	1,073.00	858.40	1,073.00	858.40	GST email for IRC, reviewed and did some changes
Karen McEntee	14/12/2018	1.75	EUR	1,073.00	858.40	1,877.75	1,502.20	Going through GST emails with IRC and Conor McE + etc
Hellendra Maruse	14/12/2018	0.20	EUR	606.00	484.80	121.20	96.96	GST registration - follow up with IRC
Hellendra Maruse	14/12/2018	0.10	EUR	606.00	484.80	60.60	48.48	Registration matter with IRC
Hellendra Maruse	17/12/2018	0.70	EUR	606.00	484.80	424.20	339.36	Called Bernadette many times, email her, call Cecilia, draft email to her + draft response to her queries
Hellendra Maruse	18/12/2018	0.40	EUR	606.00	484.80	242.40	193.92	Reviewed emails bw Karen, Ireland, revised response email to Cecilia of IRC
Maruse Hellendra	07/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Read through email from client re non conficated contract
Maruse Hellendra	07/01/2019	0.75	EUR	606.00	484.80	454.50	363.60	Review email Karen revised + make some minor changes & email to client

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Maruse Heliendra	08/01/2019	1.00	EUR	606.00	484.80	606.00	484.80	Call Cecilia discuss lease agreements not required in our view + organise meeting
McEntee Karen	10/01/2019	0.25	EUR	1,073.00	858.40	268.25	214.60	GST reg - email Conor in KPMG Ireland
Maruse Heliendra	11/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	several attempts by call to Grace re meeting
Maruse Heliendra	11/01/2019	1.50	EUR	606.00	484.80	909.00	727.20	Meet with Cecilia re GST registrations
McEntee Karen	11/01/2019	1.00	EUR	1,073.00	858.40	1,073.00	858.40	GST reg - meeting with IRC - email Conor in KPMG Ireland
Maruse Heliendra	15/01/2019	1.25	EUR	606.00	484.80	757.50	606.00	GSR registration - Draft ltr to the IRC (Cecilia Magun)
McEntee Karen	15/01/2019	0.50	EUR	1,073.00	858.40	536.50	429.20	GST on sale - reply X 2 to query from Conor in Ireland
McEntee Karen	15/01/2019	0.25	EUR	1,073.00	858.40	268.25	214.60	GST on sale - email HM re email for IRC
McEntee Karen	16/01/2019	0.25	EUR	1,073.00	858.40	268.25	214.60	GST on sale - email MM re TIN etc
Martin Mary	16/01/2019	0.50	EUR	396.00	316.80	198.00	158.40	TIN application
Maruse Heliendra	17/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Draft email to Cecilia re FCWT on leasing of 2x aircrafts in PNG by singapore entities
McEntee Karen	18/01/2019	0.30	EUR	1,073.00	858.40	321.90	257.52	GST issue - review HMs email for IRC and changes
McEntee Karen	18/01/2019	0.35	EUR	1,073.00	858.40	375.55	300.44	GST restructuring - reply email to Darragh in KPMG Ireland
McEntee Karen	18/01/2019	0.50	EUR	1,073.00	858.40	536.50	429.20	TIN forms x 2 and changes etc - review
Martin Mary	18/01/2019	1.00	EUR	396.00	316.80	396.00	316.80	discuss with Km re TIN 1 application & update applications and send to client
McEntee Karen	21/01/2019	0.35	EUR	1,073.00	858.40	375.55	300.44	Sale aircraft - TIN and other
Martin Mary	21/01/2019	0.70	EUR	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 Heliendra	21/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	GST registration
McEntee Karen	21/01/2019	0.35	EUR	1,073.00	858.40	375.55	300.44	Sale aircraft - FCWT issues with IRC etc
McEntee Karen	22/01/2019	0.20	EUR	1,073.00	858.40	214.60	171.68	Sale aircraft - email Ireland etc
Maruse Heliendra	24/01/2019	0.50	EUR	606.00	484.80	303.00	242.40	Look up contact for Steve to Karen to call
McEntee Karen	25/01/2019	0.75	EUR	1,073.00	858.40	804.75	643.80	GST sale aircraft - discussion and email with Steve Burke
McEntee Karen	26/01/2019	0.50	EUR	1,073.00	858.40	536.50	430.20	GST sale - checking previous advice - email Conor etc
McEntee Karen	29/01/2019	0.70	EUR	1,073.00	858.40	751.10	601.88	Call with Andrew Harris re GST on sale aircraft
Subtotal							13,250.32	
KPMG Poland								
Agnieszka Brzostowska (Manager)	08/01/2019	2.00	EUR	474.00	379.20	948.00	758.40	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Katarzyna Mordas (Supervisor)	08/01/2019	3.00	EUR	396.00	316.80	1,188.00	950.40	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Marcin Wawrzynowicz (Consultant)	08/01/2019	4.25	EUR	347.00	277.60	1,474.75	1,179.80	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Marcin Wawrzynowicz (Consultant)	09/01/2019	2.00	EUR	347.00	277.60	694.00	555.20	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Agnieszka Brzostowska (Manager)	15/01/2019	1.70	EUR	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	1.70	EUR	396.00	316.80	673.20	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	EUR	347.00	277.60	1,561.50	1,249.20	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Piotr Zurowski (Partner)	15/01/2019	0.70	EUR	1073.00	858.40	751.10	600.88	Initial registration work of WAC3 and WAC6 for VAT purposes and discussion with KPMG Ireland
Katarzyna Mordas (Supervisor)	24/01/2019	4.50	EUR	396.00	316.80	1,782.00	1,425.60	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Katarzyna Mordas (Supervisor)	25/01/2019	5.00	EUR	396.00	316.80	1,980.00	1,584.00	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Agnieszka Brzostowska (Manager)	25/01/2019	3.00	EUR	474.00	379.20	1,422.00	1,137.60	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Piotr Zurowski (Partner)	28/01/2019	0.70	EUR	1073.00	858.40	751.10	600.88	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Agnieszka Brzostowska (Manager)	28/01/2019	1.70	EUR	474.00	379.20	805.80	643.64	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Katarzyna Mordas (Supervisor)	28/01/2019	2.00	EUR	396.00	316.80	792.00	631.30	Preparation of memo regarding classification of transaction as TOGC for VAT purposes.
Subtotal							12,500.10	
KPMG Mozambique								
Yussuf Mahomed	27/11/2018	0.30	USD	1225.58	980.46	367.67	295.14	Questions on Waypoint tax analysis.
Ana Babo	27/11/2018	0.70	USD	692.17	553.74	484.52	387.62	Questions on Waypoint tax analysis.
Yussuf Mahomed	11/01/2019	0.70	USD	1225.58	980.46	857.91	686.33	Questions in respect of Mozambique tax representative.
Yussuf Mahomed	19/01/2019	0.20	USD	1225.58	980.46	245.12	196.09	Follow up questions on the compliance process regarding the tax payment on the Waypoint transaction.
Subtotal (USD)							1,565.17	
Subtotal							1,359.00	
KPMG Senegal								
Ndiaga Sarr	22/01/2019	2.00	USD	1225.00	480.00	2,450.00	960.00	Tax advice in Senegal
Ndiaga Sarr	21/01/2019	1.00	USD	1225.00	480.00	1,225.00	480.00	Tax advice in Mauritania
Ndeye Diarra Diouf	22/01/2019	4.00	USD	950.00	350.00	3,800.00	1,400.00	Tax advice in Senegal
Ndeye Diarra Diouf	21/01/2019	3.25	USD	950.00	350.00	3,087.50	1,137.50	Tax advice in Senegal
Ndiaga Sarr	26/01/2019	1.00	USD	1225.00	480.00	1,225.00	480.00	Tax advice in Mauritania
Ndeye Diarra Diouf	26/01/2019	2.00	USD	950.00	350.00	1,900.00	700.00	Tax advice in Mauritania
Ndeye Diarra Diouf	26/01/2019	1.50	USD	950.00	350.00	1,425.00	525.00	Tax advice in Mauritania
Abdoul Aziz Gueye	26/01/2019	2.50	USD	125.00	260.00	312.50	650.00	Tax advice in Senegal
Abdoul Aziz Gueye	26/01/2019	2.50	USD	125.00	260.00	312.50	650.00	Tax advice in Mauritania
Subtotal (USD)							6,982.50	
Subtotal							6,114.00	
KPMG South Africa								
Realeboga Letsoko	26/11/2018	1.50	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 VAT return.
Liezl Crause	26/11/2018	1.50	ZAR	9427.00	7541.60	14,140.50	11,312.40	Inform KPMG Ireland about verification letter received from SARS, requesting Waypoint to submit supporting documentation in respect of the October 2018 VAT return.
Realeboga Letsoko	29/11/2018	2.35	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	5.00	ZAR	1945.00	1556.00	9,725.00	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	3.00	ZAR	9427.00	7541.60	28,281.00	22,624.80	Review draft response to verification letter received from SARS.
Etienne Pretorius	04/12/2018	2.00	ZAR	6160.00	4928.00	12,320.00	9,856.00	General update call with management of Waypoint Leasing on tax compliance matters.

Name	Date	Hours	Reporting currency	Standard hourly rate	Discounted hourly rate	Total amount incurred standard	Total amount incurred (discounted)	Description of work performed
Etienne Pretorius	11/12/2018	2.35	ZAR	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.
Etienne Pretorius	11/12/2018	5.00	ZAR	6160.00	4928.00	30,800.00	24,640.00	Review of supporting financial information provided, as well as the preparation of the provisional tax calculation and working through the calculation with the engagement manager.
Etienne Pretorius	12/12/2018	3.00	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 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	Drafting queries and updating provisional tax calculations as discussed with both the engagement manager and partner. Preparation of email to Waypoint Leasing 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 Leasing.
Natasha Vaidanis	14/12/2018	1.50	ZAR	16692.00	13353.60	25,038.00	20,030.40	Discussions with team and review of deliverables.
Natasha Vaidanis	17/01/2019	1.50	ZAR	16692.00	13353.60	25,038.00	20,030.40	Call with KPMG Ireland South African VAT
Etienne Pretorius	17/01/2019	2.50	ZAR	6160.00	4928.00	15,400.00	12,320.00	SA ruling and call with KPMG Ireland
Liezl Crause	17/01/2019	1.50	ZAR	9427.00	7541.60	14,140.50	11,312.40	Call with KPMG Ireland South African VAT
Natasha Vaidanis	21/01/2019	3.00	ZAR	16692.00	13353.60	50,076.00	40,060.80	SA rulings for Waypoint transaction
Etienne Pretorius	21/01/2019	6.50	ZAR	6160.00	4928.00	40,040.00	32,032.00	Drafting note on SA ruling for Waypoint sale
Liezl Crause	22/01/2019	2.50	ZAR	9427.00	7541.60	23,567.50	18,854.00	Review of ruling note
Natasha Vaidanis	22/01/2019	2.00	ZAR	16692.00	13353.60	33,384.00	26,707.20	SA ruling note review and update
Subtotal (ZAR)							314,555.80	
Subtotal							20,216.00	
KPMG US								
Name	Date	Hours		Standard hourly rate (USD)	Discounted hourly rate (USD)	Total amount incurred standard (USD)	Total amount incurred (discounted) (USD)	Description of work performed
Liquerman, Rob	12/12/2018	5.00	USD	1360.00	1088.00	6,800.00	5,440.00	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.
Skoinick, 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 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.
Roccasecca Jr., Dante	14/12/2018	2.00	USD	1200.00	960.00	2,400.00	1,920.00	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.
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 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	USD	840.00	672.00	2,520.00	2,016.00	Assisting Waypoint in obtaining a 2017 federal tax refund from the IRS.
Roccasecca Jr., Dante	11/01/2019	1.00	USD	1200.00	960.00	1,200.00	960.00	Assistance with property tax filings of Waypoint group
Reagan, Vicki	11/01/2019	2.00	USD	840.00	672.00	1,680.00	1,344.00	Assistance with property tax filings of Waypoint group
Schroeder, Jeanne	11/01/2019	0.50	USD	1080.00	864.00	540.00	432.00	Assistance with property tax filings of Waypoint group
Brown, Matt	16/01/2019	3.00	USD	620.00	496.00	1,860.00	1,488.00	1099 reporting obligations of Waypoint group.
Roccasecca Jr., Dante	17/01/2019	1.00	USD	1200.00	960.00	1,200.00	960.00	1099 reporting obligations of Waypoint group.
Reagan, Vicki	17/01/2019	2.00	USD	840.00	672.00	1,680.00	1,344.00	1099 reporting obligations of Waypoint group.
Brown, Matt	17/01/2019	2.00	USD	620.00	496.00	1,240.00	992.00	1099 reporting obligations of Waypoint group.
Michael Larkin	17/01/2019	0.25	USD	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	USD	620.00	434.00	1,240.00	868.00	Read memo from Michael. Revise memo. Discuss revisions with Kristian. Make additional revisions.
Michael Larkin	21/01/2019	0.35	USD	840.00	588.00	294.00	205.80	Emails with LA team (5m); Call with Michael L. in Ireland about project and call
Kristian Gerrets	21/01/2019	1.00	USD	840.00	588.00	840.00	588.00	Review of memo & discussion w/ BN
Brandon Novitsky	22/01/2019	1.00	USD	620.00	434.00	620.00	434.00	Make additional revisions to memo in the LA state sales tax area.
Michael Larkin	22/01/2019	0.45	USD	840.00	588.00	378.00	264.60	LA memo info to Christie (25m)
Kristian Gerrets	22/01/2019	0.25	USD	840.00	588.00	210.00	147.00	Communication re: Income/Franchise Tax update
Christie Rao	22/01/2019	1.50	USD	840.00	588.00	1,260.00	882.00	Review and research LA income and franchise tax issues and follow up with additional questions.
Brandon Novitsky	23/01/2019	0.50	USD	620.00	434.00	310.00	217.00	Call parishes regarding sale for lease exemption certificate acceptability.
Michael Larkin	23/01/2019	2.75	USD	840.00	588.00	2,310.00	1,617.00	Call with Christie Rao about LA franchise tax (30m); Updates to memo about per Christie's comments (1h30m); Finalized memo included LA sales tax info and PA info (45m)
Kristian Gerrets	23/01/2019	1.50	USD	840.00	588.00	1,260.00	882.00	Review & Revision of La. SUT Memo
Christie Rao	23/01/2019	2.00	USD	840.00	588.00	1,680.00	1,176.00	Review additional facts, advise on LA income and franchise tax effects, and research provisions regarding sale of trust interest.
Kristian Gerrets	25/01/2019	0.50	USD	840.00	588.00	420.00	294.00	Review and approval of memo for Louisiana & Parish Sales and Use Tax
Subtotal (USD)							33,222.40	
Subtotal							28,931.00	
Total (€)							555,354.44	
Total (USD)							635,135.63	