

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

In re:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹	)	Case No. 19-22312 (RDD)
	)	(Jointly Administered)
)	

**FOURTH INTERIM AND FINAL FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITOR
AND ACCOUNTING PROVIDER TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD FROM
FEBRUARY 25, 2019 THROUGH JUNE 26, 2020**

SUMMARY

Name of Applicant:	PricewaterhouseCoopers LLP (“PwC”)
Authorized to provide professional services to:	Debtors and Debtors in Possession
Period for which compensation and reimbursement sought:	March 1, 2020 through June 26, 2020 (the “Interim Period”)
Amount of fees sought as actual and necessary compensation during this period:	\$1,142,517.00
Amount of expenses incurred during this period:	\$ 4,468.43
Total fees and expenses requested:	\$1,146,985.43
Blended Hourly Rate during this period:	\$ 219.18
Compensation previously requested:	\$6,517,228.30
Compensation previously awarded:	\$6,517,228.30
Expenses previously requested:	\$ 170,542.43
Expenses previously awarded:	\$ 170,542.43

¹ The last four digits of Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.



Final Period for which compensation and reimbursement sought:	February 25, 2019 through June 26, 2020 (the “Final Period”)
Final Amount of Fees Sought as actual and necessary compensation during this period:	\$7,659,745.30
Final amount of expenses incurred during this period	\$ 175,010.86
Total fees and expenses requested:	\$7,834,756.16

This is a: ___ Monthly X Interim X Final

PRIOR INTERIM APPLICATIONS FILED

This is the fourth interim application filed by PwC.

App No	App Date	Filing Period	Fees Requested	Expenses Requested	Fees Approved (100%)	Expenses Approved (100%)
1	08/14/2019 [No. 944]	02/25/2019 06/30/2019	\$1,656,138.80	\$40,832.49	\$1,656,138.80	\$40,832.49
2	12/16/2019 [No. 1332]	07/01/2019 10/31/2019	\$2,382,246.10	\$45,011.12	\$2,382,246.10	\$45,011.12
3	04/14/2020 [No. 1689]	11/01/2019 02/29/2020	\$2,478,843.40	\$84,698.82	\$2,478,843.40	\$84,698.82
Total Fees & Expenses			\$6,517,228.30	\$170,542.43	\$6,517,228.30	\$170,542.43

Summary of Previously Filed Fee Applications

PwC has previously issued four Monthly Fee Statements for payment during this Interim Period.

App No	App Date	Filing Period	Fees Requested	Expenses Requested	CNO Date	Fees Approved (80/100%)	Expenses Approved (100%)	Fees Pending (20% Holdback)
12	05/11/2020 [No. 1803]	03/01/2020 03/31/2020	\$202,531.40	\$4,468.43	05/25/2020	\$202,531.40	\$4,468.43	\$40,506.48
13	06/05/2020 [No. 1983]	04/01/2020 04/30/2020	\$343,541.20	\$0.00	06/19/2020	\$274,832.96	\$0.00	\$68,708.24
14	06/24/2020 [No. 2228]	05/01/2020 05/31/2020	\$316,336.60	\$0.00	07/08/2020	\$253,069.28	\$0.00	\$63,267.32
15	08/05/2020 [No. 2372]	06/01/2020 06/26/2020	\$280,106.80	\$0.00	08/19/2020	\$224,085.44	\$0.00	\$56,021.36
Total Fees & Expenses			\$1,142,516.00	\$4,468.43		\$954,519.08	\$4,468.43	\$228,503.40

INTERIM PERIOD

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

Project Category and Billing Category	Total	
	Hours	Compensation
Fixed Fee Services		
<i>Independent Audit Services</i>		
2019 Integrated Audit	2,539.10	\$0.00
2020 Audit	593.70	\$180,000.00
<i>Employee Benefit Plan Audit Services</i>		
401K Audit and Accounting Services	390.20	\$50,000.00
<i>HR Diligence</i>		
HR Diligence Project	49.30	\$10,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	3,572.30	\$240,000.00
Hourly Services		
<i>Incremental Audit & Accounting Services</i>		
Bankruptcy Technical Accounting	959.90	\$575,041.70
Correspondence, Calls and Meetings with Management	18.30	\$11,038.40
<i>Pre-Approved Incremental Audit Services</i>		
Additional Accounting Procedures	28.70	\$13,230.70
Incremental Leasing Audit Procedures	496.40	\$272,733.70
Subtotal - Hours and Compensation - Hourly Services	1,503.30	\$872,044.50
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	6.00	\$3,300.00
Monthly, Interim and Final Fee Applications	116.00	\$27,172.50
Subtotal - Hours and Compensation - Case Administration	122.00	\$30,472.50
Total - Hours and Compensation Sought for Reimbursement	5,197.60	\$1,142,517.00

SUMMARY OF PROFESSIONALS

Project Category and Billing Category	Rates	Hours	Total Compensation
Fixed Fee Services			
<i>2019 Integrated Audit</i>			
Chad Soares	Partner	2.00	
Cody L Smith	Partner	0.50	
Dustin Osgood	Partner	24.00	
Jay D Brodish	Partner	5.00	
John C Eilers	Partner	0.50	

Project Category and Billing Category	Rates	Hours	Total Compensation
<i>2019 Integrated Audit (continued)</i>			
John S Schoonmaker	Partner	36.00	
Karen M Keelty	Partner	9.00	
Lilla Runco	Partner	3.10	
Mark C Dennon	Partner	50.00	
Rob Glasgow	Partner	108.90	
Elizabeth Bonneville	Senior Managing Director	5.00	
Marne L Doman	Senior Managing Director	1.00	
Jacob C Kinney	Director	141.10	
James Aaron Garcia	Director	1.00	
Jeany Prasithpramote	Director	4.00	
Kristen Durelle Spott	Director	64.80	
Shawn Cortese	Director	14.60	
Adebayo Oluwaseyi Oluokun	Senior Manager	80.20	
Chad Parkhurst	Senior Manager	0.30	
Diana Grace Snoyer	Senior Manager	10.60	
Sakina J Abdul Haqq	Senior Manager	14.50	
Sarah Nicole Haseley	Senior Manager	0.20	
Savannah Cravens	Senior Manager	80.60	
Billy Ray Bergantinos	Manager	1.70	
Cynthia Pennington	Manager	8.50	
Cyril France Trinidad	Manager	0.70	
Megan Christine Gullotta	Manager	196.00	
Naftoli Kolodny	Manager	10.00	
Romina Carla Varone	Manager	1.00	
Andrew Brice Nelson	Senior Associate	3.50	
Christopher Ryan Bumpers	Senior Associate	286.60	
Jennifer Kratish	Senior Associate	0.50	
Jordan Lorraine Walker	Senior Associate	19.70	
Shahir Essa	Senior Associate	6.00	
Shruti Gourisaria	Senior Associate	4.10	
Thomas Matthew Liu	Senior Associate	68.80	
Timothy Wibowo	Senior Associate	13.20	
Brent Michael Marrero	Experienced Associate	60.30	
Cory Paul Cacamo	Experienced Associate	77.90	
Evangelina Oviedo	Experienced Associate	1.50	
Katherine Diane Benson	Experienced Associate	198.70	
Nicole Boldes	Experienced Associate	2.00	

Project Category and Billing Category	Rates	Hours	Total Compensation
<i>2019 Integrated Audit (continued)</i>			
Adam Jeffrey Stidman	Associate	305.70	
Agnes Dyan Melecio	Associate	3.50	
Aldrin Manansala	Associate	0.50	
Anabelle Go	Associate	1.30	
Angelica Denise Trinilla	Associate	6.50	
Anna Alexandria Morados	Associate	16.00	
Arjay Julian	Associate	0.60	
Bacong Nicole	Associate	2.40	
Chrissa Joyce Diwag	Associate	13.10	
Christine May Tingzon	Associate	8.00	
Christopher Besmonte	Associate	13.70	
Danica Joy Banta	Associate	0.60	
Debjit Dubey	Associate	10.00	
Dilip Kumar	Associate	4.00	
Edwin Nazar	Associate	0.90	
Elijah Mae V Flores	Associate	22.00	
Erika Alyza Fajardo	Associate	1.30	
Francis Ollanda	Associate	3.00	
Jacky Lou Soguilon	Associate	0.50	
Jean Mikhaella Galvez	Associate	0.50	
Jeanne Louise Saliwan	Associate	0.20	
Jessa Jean Alceso	Associate	0.20	
Jitsoma Dey	Associate	8.50	
Jose Marcelo Alcaria	Associate	43.10	
Karl Bennett Ibe	Associate	0.10	
King Christian Mandia	Associate	22.60	
Laurice Sumat	Associate	11.00	
Louierose Heruela	Associate	2.70	
Lucas Aaron Shappard	Associate	5.00	
Maria Kristina Pardo	Associate	0.30	
Martha Pauline Malaluan	Associate	0.30	
Melvin Geovanny Portillo Orellana	Associate	260.60	
Michelle Melchor	Associate	9.00	
Nikka Mae Ligarte	Associate	8.40	
Peter Martin Batica	Associate	1.50	
Prosenjit Pyne	Associate	0.20	
Ryan Davis	Associate	2.40	

Project Category and Billing Category	Rates	Hours	Total Compensation
<i>2019 Integrated Audit (continued)</i>			
Sherlie Geronimo	Associate	0.20	
Shermen Arwie Oldiem	Associate	1.00	
Shiela Marie Cleofe	Associate	0.50	
Stephen Brackney	Associate	129.60	
<i>Subtotal - 2019 Integrated Audit</i>		<i>2,539.10</i>	<i>\$0.00</i>
<i>2020 Audit</i>			
John Bishop	Partner	0.50	
John S Schoonmaker	Partner	8.50	
Mark C Dennon	Partner	8.00	
Nicole Brigati	Partner	0.30	
Rob Glasgow	Partner	52.90	
Jacob C Kinney	Director	48.00	
Joshua M Phillips	Director	0.50	
Kristen Durelle Spott	Director	12.30	
Shawn Cortese	Director	3.10	
Adebayo Oluwaseyi Oluokun	Senior Manager	22.60	
Peyman Yousefy	Senior Manager	3.20	
Savannah Cravens	Senior Manager	10.80	
Loren Wang	Manager	7.00	
Megan Christine Gullotta	Manager	57.00	
Thomas Matthew Liu	Senior Associate	9.50	
Trey Sweeney	Senior Associate	14.00	
Brent Michael Marrero	Experienced Associate	9.50	
Kyle Lane Kanady	Experienced Associate	49.00	
Sang Park	Experienced Associate	4.50	
Armie Aguilar	Associate	14.20	
Brenda Rubio	Associate	0.80	
Evangelina Oviedo	Associate	4.50	
Isabel Caalim	Associate	5.50	
Janel Rose Catacutan	Associate	5.50	
John Paul Gacayan	Associate	5.00	
John Roddy Castillo	Associate	1.70	
Katherine Diane Benson	Associate	44.60	
Louierose Heruela	Associate	3.00	
Melvin Geovanny Portillo Orellana	Associate	49.70	
Ryalen Jean Facundo	Associate	0.50	

Project Category and Billing Category	Rates	Hours	Total Compensation
<i>2020 Audit (continued)</i>			
Stephen Brackney	Associate	49.50	
Taylor Leanne Avery	Associate	87.00	
Ginu Thomas	Administrative	1.00	
<i>Subtotal - 2020 Audit</i>		593.70	\$180,000.00
<i>401K Audit and Accounting Services</i>			
Colleen E Simms	Partner	1.00	
Rob Glasgow	Partner	2.00	
Donald Zucker	Senior Managing Director	2.20	
Adebayo Oluwaseyi Oluokun	Senior Manager	43.20	
Jeffrey Scott Bergamo	Senior Manager	1.70	
Jordan Lorraine Walker	Senior Associate	69.90	
Maria del Carmen Soto	Senior Associate	2.00	
Aayush Choudhary	Associate	4.00	
Adam Jeffrey Stidman	Associate	51.00	
Anjali Garg	Associate	7.50	
Anjali Singh	Associate	0.50	
Astha Garg	Associate	1.20	
Dipak Narnoli	Associate	3.50	
Dylan Ernest Stirrup	Associate	160.90	
Mayank Himatsingka	Associate	6.10	
Nikhil Singhal	Associate	7.00	
Nilutpal Sadhukhan	Associate	8.50	
Sourav X Dutta	Associate	16.50	
Suswata Maji	Associate	1.50	
<i>Subtotal - 401K Audit and Accounting Services</i>		390.20	\$50,000.00
<i>HR Diligence Project</i>			
Andrew Skor	Partner	4.00	
Michael Sculnick	Managing Director	0.80	
Amy Soon	Manager	25.50	
Ryan Peslis	Associate	19.00	
<i>Subtotal - HR Diligence Project</i>		49.30	\$10,000.00
Subtotal - Hours and Compensation - Fixed Fee Services		3,572.30	\$240,000.00

Project Category and Billing Category		Rates	Hours	Total Compensation
Hourly Services				
<i>Incremental Audit & Accounting Services</i>				
John S Schoonmaker	Partner	\$881	21.10	\$18,589.10
Rajeeb Das	Partner	\$994	57.70	\$57,353.80
Rob Glasgow	Partner	\$881	149.10	\$131,357.10
Dustin Osgood	Partner	\$881	0.50	\$440.50
G. David Klein	Partner	\$881	0.70	\$616.70
G. David Klein	Partner	\$995	0.70	\$696.50
Laura Valestin	Partner	\$995	0.50	\$497.50
Nicole Brigati	Partner	\$995	6.50	\$6,467.50
Chris M Mowry	Senior Managing Director	\$865	2.50	\$2,162.50
Shawn Cortese	Director	\$995	9.90	\$9,850.50
Victor Chin	Director	\$865	4.00	\$3,460.00
Kristen Durelle Spott	Director	\$790	11.10	\$8,769.00
Joshua M Phillips	Director	\$865	6.10	\$5,276.50
Jacob C Kinney	Director	\$790	22.30	\$17,617.00
Diana Grace Snoyer	Senior Manager	\$500	14.90	\$7,450.00
Savannah Cravens	Senior Manager	\$500	16.00	\$8,000.00
Andrew Michael Schellenberg	Senior Manager	\$769	110.90	\$85,282.10
Adebayo Oluwaseyi Oluokun	Senior Manager	\$500	22.50	\$11,250.00
Loren Wang	Manager	\$674	0.50	\$337.00
Logan Alexandar Knott	Manager	\$674	2.20	\$1,482.80
Megan Christine Gullotta	Manager	\$415	61.10	\$25,356.50
Dylan J Shuff	Manager	\$674	1.00	\$674.00
Kelsey Mae Uting	Manager	\$415	42.00	\$17,430.00
Kimberly Jacobs	Senior Associate	\$309	4.00	\$1,236.00
Maria Chiara Cardi	Senior Associate	\$554	5.00	\$2,770.00
John Page Luster	Senior Associate	\$554	47.70	\$27,589.20
Christopher Ryan Bumpers	Senior Associate	\$309	76.90	\$23,762.10
Elizabeth Cram Kirkland	Experienced Associate	\$483	2.70	\$1,304.10
Katherine Diane Benson	Experienced Associate	\$215	40.50	\$8,707.50
Douglas Stephen Kelly	Experienced Associate	\$483	1.60	\$772.80
Grace Ann Kelley	Experienced Associate	\$483	184.40	\$89,065.20
Brent Michael Marrero	Experienced Associate	\$215	2.50	\$537.50
Michael Tully McGee	Associate	\$218	4.00	\$872.00

Project Category and Billing Category		Rates	Hours	Total Compensation
<i>Incremental Audit & Accounting Services (continued)</i>				
Cameron McChesney	Associate	\$218	3.80	\$828.40
Melvin Geovanny Portillo Orellana	Associate	\$199	41.30	\$8,218.70
<i>Subtotal - Incremental Audit & Accounting Services</i>			978.20	\$586,080.10
<i>Pre-Approved Incremental Audit Services</i>				
Matthew A Tanner	Partner	\$995	9.00	\$8,955.00
Rob Glasgow	Partner	\$726	86.90	\$63,089.40
Chris M Mowry	Senior Managing Director	\$790	1.80	\$1,422.00
Mitcher Barnes	Director	\$595	8.30	\$4,938.50
Daniel M. Ronan	Director	\$995	56.00	\$55,720.00
Jacob C Kinney	Director	\$595	23.80	\$14,161.00
James Aaron Garcia	Director	\$595	12.00	\$7,140.00
Diana Grace Snoyer	Senior Manager	\$461	9.40	\$4,333.40
Adebayo Oluwaseyi Oluokun	Senior Manager	\$461	117.70	\$54,259.70
Alexandria Maria Wiedorn	Manager	\$674	46.10	\$31,071.40
Cynthia Pennington	Manager	\$342	12.10	\$4,138.20
Megan Christine Gullotta	Manager	\$342	14.00	\$4,788.00
Jordan Lorraine Walker	Senior Associate	\$255	32.50	\$8,287.50
Yi Chen	Senior Associate	\$554	14.00	\$7,756.00
Stephen Brackney	Associate	\$179	46.30	\$8,287.70
Benjamin Raeder	Associate	\$218	32.20	\$7,019.60
Evangelina Oviedo	Associate	\$199	3.00	\$597.00
<i>Subtotal - Pre-Approved Incremental Audit Services</i>			525.10	\$285,964.40
Total - Hourly Services			1,503.30	\$872,044.50
Case Administration				
<i>Bankruptcy Requirements and Other Court Obligations</i>				
Jill B. Bienstock	Director	\$550	4.70	\$2,585.00
Andrea Clark Smith	Director	\$550	4.60	\$2,530.00
Nanette J Kortuem	Associate	\$225	112.70	\$25,357.50
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>			122.00	\$30,472.50
Total - Case Administration			122.00	\$30,472.50
Total - Hours and Compensation Sought for Reimbursement			5,197.60	\$1,142,517.00

SUMMARY OF EXPENSES

Transaction Type by Project	Total Expenditures
Fixed Fee Services	
<i>Independent Audit Services</i>	
Airfare	\$500.00
Lodging	\$938.95
Meals	\$498.77
Public/Ground Transportation	\$37.80
Rental Car	\$264.61
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>	\$2,240.13
Subtotal - Expenditures Sought for Fixed Fee Services	\$2,240.13
Hourly Services	
<i>Incremental Audit & Accounting Services</i>	
Airfare	\$1,208.16
Lodging	\$484.84
Meals	\$230.69
Public/Ground Transportation	\$188.52
Rental Car	\$116.09
<i>Subtotal - Expenditures Sought for Incremental Audit & Accounting Services</i>	\$2,228.30
Subtotal - Expenditures Sought for Hourly Services	\$2,228.30
Total - Expenditures Sought for Reimbursement	\$4,468.43

FINAL FEE PERIOD

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

Project Category and Billing Category	Total Hours Compensation	
Fixed Fee Services		
<i>Independent Audit Services</i>		
2019 Integrated Audit	15,915.90	\$3,670,000.00
2020 Audit	593.70	\$180,000.00
<i>Independent Audit Services</i>		
NUSF - Agreed Upon Procedure	151.00	\$41,000.00
<i>Employee Benefit Plan Audit Services</i>		
401K Audit and Accounting Services	805.70	\$115,000.00
Pension Plan Audit and Accounting Services	383.90	\$41,000.00
<i>HR Diligence</i>		
HR Diligence Project	49.30	\$10,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	17,899.50	\$4,057,000.00
Hourly Services		
<i>Incremental Audit & Accounting Services</i>		
Bankruptcy Technical Accounting	4,703.30	\$2,872,787.90
Correspondence, Calls and Meetings with Management	368.50	\$247,096.50
<i>Pre-Approved Incremental Audit Services</i>		
Additional Accounting Procedures	149.60	\$51,851.50
Correspondence, Calls and Meetings with Management	2.40	\$749.30
Risk Assurance Services	1.40	\$645.40
Incremental Leasing Audit Procedures	496.40	\$272,733.70
Subtotal - Hours and Compensation - Hourly Services	5,721.60	\$3,445,864.30
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	8.50	\$4,675.00
Relationship Check and Disinterestedness	10.80	\$2,976.00
Monthly, Interim and Final Fee Applications	472.80	\$149,230.00
Subtotal - Hours and Compensation - Case Administration	492.10	\$156,881.00
Total - Hours and Compensation Sought for Reimbursement	24,113.20	\$7,659,745.30

SUMMARY OF EXPENSES

Transaction Type by Project	Total Expenditures
Fixed Fee Services	
<i>Independent Audit Services</i>	
Airfare	\$19,296.54
Lodging	\$16,165.48
Meals	\$7,896.67
Mileage Allowance	\$931.48
Parking	\$525.08
Public/Ground Transportation	\$3,121.07
Rental Car	\$4,598.24
Sundry - Other	\$1,284.00
Photocopies	\$4,698.00
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>	<i>\$58,516.56</i>
<i>Employee Benefit Plan Audit Services</i>	
Airfare	\$2,226.09
Lodging	\$1,665.22
Meals	\$618.65
Public/Ground Transportation	\$199.11
Rental Car	\$1,209.41
<i>Subtotal - Expenditures Sought for Employee Benefit Plan Audit Services</i>	<i>\$5,918.48</i>
Subtotal - Expenditures Sought for Fixed Fee Services	\$64,435.04
Hourly Services	
<i>Incremental Audit & Accounting Services</i>	
Airfare	\$54,034.94
Lodging	\$29,307.90
Meals	\$10,272.95
Mileage Allowance	\$1,377.10
Parking	\$3,815.97
Public/Ground Transportation	\$4,073.06
Rental Car	\$7,693.90
<i>Subtotal - Expenditures Sought for Incremental Audit & Accounting Services</i>	<i>\$110,575.82</i>
Subtotal - Expenditures Sought for Hourly Services	\$110,575.82
Total - Expenditures Sought for Reimbursement	\$175,010.86

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

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In re:)	Chapter 11
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WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 19-22312 (RDD)
)	(Jointly Administered)
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**FOURTH INTERIM AND FINAL FEE APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITOR
AND ACCOUNTING PROVIDER TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD FROM
FEBRUARY 25, 2019 THROUGH JUNE 26, 2020**

PricewaterhouseCoopers LLP (“PwC”), independent auditor and accounting provider to Windstream Holding Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), submits this fourth interim and final application (the “Application”) for (i) allowance and approval of interim compensation for professional services rendered by PwC for the Debtors and for reimbursement of actual and necessary expenses incurred in connection with its audit and accounting services from March 1, 2020 through June 26, 2020 (the “Interim Period”) and (ii) final allowance and approval of final compensation for professional services rendered by PwC for the Debtors and for reimbursement of actual and necessary expenses incurred in connection its audit and accounting services from February 25, 2019 through June 26, 2020 (the “Final Period”).

By this Application, PwC seeks an interim allowance of compensation in the amount of

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\$1,142,517.00 and actual and necessary expenses in the amount of \$4,468.43 for a total allowance of \$1,146,985.43 (the “Total Compensation Request”), final allowance of compensation in the amount of \$7,659,745.30 and actual and necessary expenses in the amount of \$10,491.62 for a total allowance of \$175,010.86 (the “Final Compensation Amount”) and payment of the unpaid amount of such fees and expenses. In support of this Application², PwC respectfully represents as follows:

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over the matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by this court in connection with the application to the extent that is later determined that this Court, absent consent of the parties, cannot enter final orders or judgement sin connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) 330, and 331 of title 111 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 2014, and Local Rules 2014-1 and 2016-1.

Background

4. On February 25, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

² Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion or Order referenced.

5. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 56]. The Debtors continue to operate their business and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On March 12, 2019, the United States Trustee for the Southern District of New York appointed the creditors' committee pursuant to section 1102 of the Bankruptcy Code [Docket No. 136].

6. On March 26, 2019, the Debtors filed the *Notice of Hearing on Debtors' Application Authorizing and Approving the Employment and Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Effective Nunc Pro Tunc to the Petition* (Docket No. 191) (the "Retention Application").

7. On April 22, 2019, the Court entered the *Order Authorizing and Approving the Employment and Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Effective Nunc Pro Tunc to the Petition Date* (Docket No. 373) (the "Retention Order"). The Retention Order states, among other things, that the Debtors are authorized to employ and retain PwC as their independent auditor and accounting services provider, effective as of April 22, 2019, on the terms set forth in the Retention Application and in the Glasgow Declaration.

8. On June 27, 2019, PwC filed the *Supplemental Declaration of Rob Glasgow in Support of the Debtors' Application Authorizing and Approving the Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Nunc Pro Tunc to the Petition Date* (Docket No. 726) (the "Supplemental Declaration"). The Supplemental Declaration provided additional engagement letters to expand the accounting and advisory consulting services to the Debtors.

9. On October 14, 2019, the Debtors filed the *Notice of Statement of Work* (Docket No. 1145) expanding PwC services to expand their retention to include accounting procedures for the Nebraska Universal Service Fund procedures.

10. On June 26, 2020, the Court approved the *Findings of Fact, Conclusions of Law, and Order Confirming the First Amended Joint Chapter 11 Plan of Reorganization of Windstream Holdings, Inc. et al., Pursuant to Chapter 11*.

11. On July 28, 2020, the Debtors filed the *Notice of Amendment and Engagement Letters* (Docket No. 2351) expanding PwC's services to include additional audit services to the Debtors.

Summary of Compensation Requested

12. This Application has been prepared in accordance with Bankruptcy Code, Bankruptcy Rule 2014(a) and Rule 2014-1 of the LBRs, the Court's *General Order on Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York, M-477*, dated January 29, 2013 (the "Amended Guidelines"), the *Order Pursuant to 11 U.S.C. §§ 105(a), 330, 331, Fed. R. Bank. P. 2016, and Local Rule 2016-1 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated May 24, 2017 (the "Interim Compensation Order"), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective May 17, 1996 (the "UST Guidelines"), collectively with the Local Rules, the Amended Guidelines and the Interim Compensation Order, the "Compensation Guidelines").

13. The Interim Compensation Order establishes certain procedures for all Retained Professionals seeking compensation. On or after the 20th day of the month following the month for which compensation is sought, each Retained Professional seeking compensation shall serve a Monthly Fee Statement by hand or overnight delivery. Any party in interest shall have 14 days

after the filing of the Monthly Fee Statement to review it and file an objection to the compensation or reimbursement (the “Objection Deadline”). At the expiration of the Objection Deadline, the Debtors shall promptly pay 80% of the fees and 100% of the expenses identified in each Monthly Fee Statement to which no objection has been served in accordance with the Interim Compensation Order.

14. PwC has previously submitted four Monthly Fee Statements with the Court corresponding with the Total Compensation Request for services rendered and expenditures incurred on behalf of the Debtors during the Interim Period (the “Monthly Fee Statements”). Additionally, a copy of the Monthly Fee Statements representing the services rendered has also been submitted to the Notice Parties pursuant to the Interim Compensation Order. These Monthly Fee Statements, shown below, represents the Total Compensation Request within this Application.

- a) On May 11, 2020, PwC submitted its Twelfth Monthly Fee Application for services and expenses incurred from March 1, 2020 through March 31, 2020, requesting \$202,532.40 in fees and \$4,468.43 in expenses [Docket No. 1803].
- b) On June 05, 2020, PwC submitted its Thirteenth Monthly Fee Application for services and expenses incurred from April 1, 2020 through April 30, 2020, requesting \$343,541.20 in fees and \$0.00 in expenses [Docket No. 1983].
- c) On June 24, 2020, PwC submitted its Fourteenth Monthly Fee Application for services and expenses incurred from May 1, 2020 through May 31, 2020, requesting \$316,336.60 in fees and \$0.00 in expenses [Docket No. 2228].
- d) On August 5, 2020, PwC submitted its Fifteenth Monthly Fee Application for services and expenses incurred from June 1, 2020 through June 26, 2020, requesting \$280,106.80 in fees and \$0.00 in expenses [Docket No. 2372].

15. As stated above, PwC has previously distributed the Monthly Fee Statements for compensation for professional services rendered and reimbursement of disbursements made in this case during the Interim Period. The Monthly Fee Statements include details of the services provided by PwC to the Debtors, including, in each instance, the identity of the professionals involved in the provision of such services, the dates of service, the time expended, and a brief

description of the services sought. The objection period has expired on two of the three Monthly Fee Statements and PwC has not received any objections from the Notice Parties, nor has a "Notice of Objection to the Fee Statements" been filed with the Court regarding any objection. Accordingly, PwC now seeks interim allowance from the Court through this Application.

16. Other than as provided in Section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received with respect to the Interim Period as a result of this case with any person, firm or entity. No promises concerning compensation have been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Debtors' estate.

Summary of Professional Services Rendered

17. This is PwC's fourth Interim Fee Application. By this Application, PwC seeks: (a) interim allowance and approval of compensation in the amount of \$1,142,517.00 and actual and necessary expenses in the amount of \$4,468.43 incurred during the Interim Period for a total request of \$1,146,985.43. This Application complies with applicable guidelines and orders as stated in the certification attached hereto as Exhibit A, made on behalf of PwC by Rob Glasgow (the "Certification").

18. During the Interim Period, PwC professionals continue to provide auditing and accounting services. A summary of the hours and compensation sought by project category is shown below:

Type of Services	Hours	Total Compensation
Fixed Fee Services	3,587.50	\$240,000.00
Hourly Services	1,503.30	\$872,044.50
Case Administration Services	122.00	\$30,472.50
Total - Hours and Compensation Sought for Reimbursement	5,212.80	\$1,142,517.00

Fixed Fee Services

19. **2019 – Audit Services** - During the Interim Period, PwC professionals completed procedures associated with the financial statement audit of the consolidated financial statements for the Debtors at December 31, 2019 and for the year then ending.

20. **2020 – Audit Services** - During the Interim Fee Period, PwC professionals worked on quarterly review procedures for the Q1 2020 Form 10-Q filing and planning procedures related to the 2020 audit of the financial statements.

21. **401K Audit and Accounting Services** - During the Interim Fee Period, PwC professionals worked on the planning and execution of substantive procedures associated with the audit of the Windstream 401(k) plan as of December 31, 2019.

22. **HR Diligence Project** - During the Interim Fee Period, PwC professionals worked on an assessment of Windstream's HR plans and practices related to the workforce and employee programs based on PwC's experience and discussions with HR leadership.

Hourly Services

23. **Bankruptcy Technical Accounting** - During the Interim Period, PwC performed procedures around the evaluation of new technical accounting positions related to the accounting considerations that exist as a result of the bankruptcy proceedings. Additionally, as a result of the Debtors' bankruptcy proceedings and consistent with Independent Audit Services, incremental audit procedures are necessary for bankruptcy specific items, such as special requests from Debtors' management and related procedures for transactions specific to the consolidated quarterly and annual financial statements. PwC professionals performed incremental accounting & review procedures for the consolidated quarterly financial statements, such procedures included accounting for debt during bankruptcy, impact of leasing standard on bankruptcy presentation, assessment of the Company's accounting for the post-petition fees incurred directly related to the

bankruptcy, consultation on the disclosures related bankruptcy presentation under ASC 852, evaluation of the Debtors' cut-off, classification, and presentation of liabilities subject to compromise on the balance sheet, and other potential restructuring impacts. Incremental auditing services were also performed over the reporting disclosures required under applicable accounting standards for Debtors' reporting while in bankruptcy. PwC professionals assessed the key controls which were implemented by the Debtors to manage the risk related to bankruptcy accounting and reporting. Finally, PwC performed additional procedures not contemplated in the fixed fee related to the validation of disclosures and tie out of the disclosures related to the new financial statement line items that were created as a result of the bankruptcy proceeding.

24. **Correspondence, Calls and Meetings with Management** - This category includes PwC professional time spent discussing accounting advice in-person, over the phone, or via other form of correspondence (i.e., e-mail).

Case Administration

25. **Fee Applications** - These hours and corresponding fees represents the additional time incurred by PwC's bankruptcy retention and billing advisors to prepare the additional documentation needed for Court submission in accordance with the Compensation Guidelines. All of these services are incremental to the normal billing procedures performed by PwC for its non-bankruptcy clients. One step within this process is to review the submitted time and expense entries received from the client-service professionals and provide feedback and guidance regarding revisions necessary to comply with the Compensation Guidelines prior to submission to the Notice Parties and the Court. The time incurred by the client-service professionals (original entries and revising entries) are not invoiced to the Debtors. During the Interim Period, PwC bankruptcy retention and billing advisors worked with the various management professionals on the PwC engagement teams to provide guidance and technical expertise associated with the compliance

with the Compensation Guidelines.

26. The fees sought by this Application reflect an aggregate of 5,197.60 hours of professional time spent and recorded in performing services for the Debtors and its estates during the Interim Period at a blended average hourly rate of \$219.82. PwC is only seeking compensation for services rendered for the debtors and debtors in possession and its estate in connection with these cases.

Summary of Expenses Incurred

27. Based upon a review of PwC's internal billing records, PwC professionals incurred out-of-pocket expenditure during the Interim Period. PwC professionals are adhering to our internal expense policy regarding the processing and treatment for expenditures and when/how to charge clients. These policies outline the importance of using the most cost effective and economical treatment for expenses. PwC utilizes American Express Travel Services and on-line reservation systems to search for cost-efficient expenses, including airfare, lodging and rental cars, as well as ensuring the safety of our professionals (e.g. allowing transportation home if working late). Mileage expense reimbursement is calculated automatically through our expense reports when each professional enters the total miles, starting location and ending location per the IRS guidelines effective on the date of travel. Our internal policies also state the non-reimbursable expenses per PwC's travel and expense policy. In addition to our internal expense policy, PwC's bankruptcy retention and billing professionals review the expense submissions and request additional documentation from the professionals, as needed, to ensure compliance with the Compensation Guidelines.

Reasonable and Necessary Services Rendered by PwC

28. This Application includes details of the services provided by PwC for the Debtors, including, in each instance, the identity of the professionals involved in the provision of such

services, the dates of service, the time expended, and a brief description of the services sought. The services detailed above were reasonable and necessary in order for PwC to perform its duties and obligations for the Debtors and this Bankruptcy Court, applying PwC's usual and customary billing rates for the types of services performed, except where, as noted, discounts were applied in accordance with the engagement letters. Billing rates are subject to change and are reviewed and adjusted periodically.

Final Compensation Requested by PwC

29. By this Application, PwC seeks final approval of compensation in the amount of \$7,659,745.30 for actual, reasonable and necessary professional services rendered and for reimbursement of \$175,010.86 for actual, reasonable and necessary expenses incurred during the Final Period. Attached herein the Summary section of the Application are the summary schedules for the Final Period by project category and cumulative expenditures requested.

30. PwC has previously filed three interim fee applications with the Court, those interim fee applications combined with this Application represent the Final Compensation Amount:

- a) On August 14, 2019, PwC submitted its first Interim Fee Application for fees and expenses incurred from February 25, 2019 through June 30, 2019, requesting \$1,656,138.80 in fees and \$40,832.49 in expenses [Docket No. 949]. On October 31, 2019, the Court approved these fees and expenses.
- b) On December 16, 2019, PwC submitted its second Interim Fee Application for fees and expenses incurred from July 1, 2019 through October 31, 2019, requesting \$2,382,246.10 in fees and \$45,011.12 in expenses [Docket No. 1332]. On February 12, 2020, the Court approved these fees and expenses.
- c) On April 14, 2020, PwC submitted its third Interim Fee Application for fees and expenses incurred from November 1, 2019 through February 29, 2020, requesting \$2,478,843.40 in fees and \$84,698.82 in expenses [Docket No. 1689]. On June 22, 2020, the Court approved these fees and expenses.

App No	App Date	Filing Period	Fees Requested	Expenses Requested	Fees Approved (100%)	Expenses Approved (100%)
1	08/14/2019 [No. 944]	02/25/2019 06/30/2019	\$1,656,138.80	\$40,832.49	\$1,656,138.80	\$40,832.49
2	12/16/2019 [No. 1332]	07/01/2019 10/31/2019	\$2,382,246.10	\$45,011.12	\$2,382,246.10	\$45,011.12
3	04/14/2020 [No. 1689]	11/01/2019 02/29/2020	\$2,478,843.40	\$84,698.82	\$2,478,843.40	\$84,698.82
4		03/01/2020 06/26/2020	\$1,142,517.00	\$4,468.43		
Total Fees & Expenses			\$7,659,745.30	\$175,010.86	\$6,517,228.30	\$170,542.43

Requested Compensation Should be Allowed

31. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of Section 330 of the Bankruptcy Code to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

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

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

- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330.

32. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PwC is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

33. In rendering these services, PwC made every effort to maximize the benefit for the debtors and debtors in possession and to work with other professionals employed in the case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the Debtors' estates was reasonable in light of the number and complexity of the issues involved in this case at the time the services were rendered. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

Certificate of Compliance and Waiver

34. To the best of its knowledge, PwC believes that this Application and the description of services set forth herein of work performed are in compliance with the requirements as outlined within the Compensation Guidelines, as well as its Retention Order which granted a limited waiver of the information requirements relating to compensation requests set forth in the Local Rules; *provided, however*, PwC shall be excused from keeping time records for services rendered in one-tenth (0.1) of an hour increments, and instead PwC shall be allowed to submit records of time in half-hour (0.5) increments. To the extent that this Application does not comply in all respects with the requirements of the Compensation Guidelines, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

Notice

35. PwC has provided notice of the Application to: (a) the Standard Parties; and (b) the Rule 2002 Parties set forth in the *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c), 2002(m), and 9007 Implementing Certain Notice and Case Management Procedures* [ECF No. 101]. In light of the nature of the relief requested, PwC respectfully submits that no further notice is necessary.

Conclusion

36. PwC respectfully submits that the Total Compensation Amount requested herein is reasonable compensation for the actual and necessary services rendered based upon the time, nature and value of such services. PwC further asserts that the costs of services rendered and expenses incurred are comparable to the cost of similar services and expenses in matters other than under the Bankruptcy Code and consistent with PwC's Retention Application.

WHEREFORE, PwC respectfully that the Court enter an order (a) approving the interim allowance to be made to PwC for the period from March 1, 2020 through June 26, 2020 in the sum of \$1,142,517.00, as compensation for necessary professional services rendered, and the sum of \$4,468.43, for reimbursement of actual necessary costs and expenses, for a total of \$1,146,985.43; (b) final allowance to be made to PwC for the period from February 25, 2019 through June 26, 2020 in the amount of \$7,659,745.30 and actual and necessary expenses in the amount of \$175,010.86 for a total allowance of \$7,834,756.16; (c) authorizing and directing the Debtors to pay to PwC the outstanding amount of such sums; and (d) for such other and further relief as may be just and proper.

Dated: August 10, 2020
Little Rock, AR



Rob Glasgow, Partner
PricewaterhouseCoopers LLP
900 South Shackleford Road
Suite 600
Little Rock, Arkansas 72211
*Independent Auditor and Accounting Provider to the
Debtors*

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

In re:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹	)	Case No. 19-22312 (RDD)
	)	(Jointly Administered)
)	

**EXHIBITS TO THE FOURTH INTERIM APPLICATION OF
PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITOR AND
ACCOUNTING PROVIDER TO THE DEBTORS AND DEBTORS IN POSSESSION,
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED DURING THE PERIOD FROM
MARCH 1, 2020 THROUGH JUNE 26, 2020**

EXHIBITS

- Exhibit A - Certification of Compliance
- Exhibit B - Retention Order authorizing the employment and retention of PwC as Independent Auditor and Accounting Provider to the Debtors;
- Exhibit C – Summary of Interim Fee Application Exhibits

¹ The last four digits of Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at <http://www.kcellc.net/windstream>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

EXHIBIT A

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

)	
In re:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹	)	Case No. 19-22312 (RDD)
	)	(Jointly Administered)
)	

CERTIFICATION OF ROB GLASGOW

I, Rob Glasgow, certify as follows:

1. I am a partner in the accounting firm of PricewaterhouseCoopers LLP (“PwC”). I submit this certification with respect to the Fourth Interim and Final Application of PricewaterhouseCoopers LLP, Independent Auditor and Accounting Provider for the Debtors and Debtors in Possession, for Compensation for Services Rendered and Reimbursement of Expenses Incurred (the “Application”)² for (a) compensation for professional services rendered and (b) reimbursement of actual and necessary expenses incurred during the period March 1, 2020 through June 26, 2020 (the “Interim Period”); and (c) final allowance for professional services rendered and reimbursement of expenses during the period February 25, 2019 through June 26, 2020 (the “Final Period”).

2. I make this certification in accordance with General Order M-447, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York

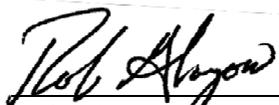
¹ The last four digits of Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² Unless otherwise defined herein, all capitalized terms used herein shall have the meanings set forth in the Application.

Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York, M447, dated January 29, 2013 (the "Amended Guidelines").

3. In connection therewith, I hereby certify that:
 - a. I have read the Application;
 - b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically set forth herein;
 - c. Except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought in the Application are billed at rates customarily employed by PwC and generally accepted by PwC's clients;
 - d. In providing a reimbursable expense, PwC does not make a profit on that expense, whether the service is performed by PwC in-house or through a Fourth and Final party;
 - e. In accordance with the Interim Compensation Order , PwC has filed and served the Application on: (i) the Debtors; (ii) counsel for the Debtors; (iii) the U.S. Trustee; (iv) the attorneys for any statutory committees appointed within the Notice Parties; and
 - f. Pursuant to the Amended Guidelines, the Debtors, the U.S. Trustee, Official Committees and other Counsel identified in the Interim Compensation Order will each be provided with a copy of the Application simultaneously with the filing thereof and will have at least fifteen days to review such Application prior to any Objection Deadline with respect thereto.

Dated: August 10, 2020



Rob Glasgow, Partner
PricewaterhouseCoopers LLP
900 South Shackleford Road
Suite 600
Little Rock, Arkansas 72211
Independent Auditor and Accounting Provider to the Debtors

EXHIBIT B

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

)	
In re:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹	)	Case No. 19-22312 (RDD)
)	
Debtors.	)	(Jointly Administered)
)	

**ORDER AUTHORIZING AND APPROVING THE
EMPLOYMENT AND RETENTION OF PRICEWATERHOUSECOOPERS LLP
AS INDEPENDENT AUDITOR AND ACCOUNTING SERVICES
PROVIDER EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the unopposed application (the “Application”)² of the above-captioned debtors and debtors in possession (each, a “Debtor” and, collectively, the “Debtors”) for entry of an order (this “Order”) authorizing and approving the Debtors to employ and retain PricewaterhouseCoopers LLP (“PwC”) as their independent auditor and accounting services provider effective *nunc pro tunc* to the Petition Date, all as more fully set forth in the Application and the *Declaration of Rob Glasgow in Support of the Debtors’ Application Authorizing and Approving the Employment and Retention of PricewaterhouseCoopers LLP as Independent Auditor and Accounting Services Provider Effective Nunc Pro Tunc to the Petition Date* (the “Glasgow Declaration”); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the Southern*

¹ The last four digits of Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² Capitalized terms used in this Order and not immediately defined have the meanings given to such terms in the Application.



District of New York, dated February 1, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) that this Court may decide by a final order consistent with Article III of the United States Constitution; and this Court having found that venue of the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that PwC does not hold or represent an adverse interest to the Debtors or their estates and is disinterested under section 101(14) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is necessary and in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application was appropriate and no other notice need be provided; and after due deliberation this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. The Debtors are authorized, pursuant to sections 327, 330, and 331 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rules 2014-1 and 2016-1, to employ and retain PwC as their independent auditor and accounting services provider in accordance with the terms and conditions set forth in the Engagement Letter, attached hereto as **Exhibit 1**, incorporated herein by reference, effective *nunc pro tunc* to the Petition Date.
3. The terms and conditions of PwC's employment as provided in the Engagement Letter are reasonable and are hereby approved. Further, the Fee Structures, as set forth in the Engagement Letter, are approved and PwC shall be compensated and reimbursed subject to sections 330 and 331 of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to the applicable procedures set forth in the Bankruptcy Code, the Bankruptcy

Rules, the Local Rules, the Interim Compensation Order and any other applicable fee and expense guidelines and orders of this Court.

4. PwC shall file fee applications for interim and final allowances of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code.

5. Notwithstanding the foregoing, PwC is hereby authorized to keep reasonably detailed time records in half-hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered and the amount of compensation requested.

6. If the Debtors and PwC enter into any agreements for the provision of additional services by PwC, the Debtors shall file such agreements with this Court and serve the applicable notice parties. If any parties object within ten (10) days of such new agreements being served, the Debtors shall promptly schedule a hearing before this Court. All additional services shall be subject to the provisions of this Order.

7. Subject to PwC's compliance with applicable professional standards in its performance of the Audit and Accounting Services, PwC shall use its best efforts to avoid duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

8. Prior to implementing any increases in PwC's rates from those described in the Engagement Letter, PwC shall file a supplemental affidavit with this Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee and the Creditors' Committee, which supplemental affidavit shall explain the basis for the requested rate increases in accordance with

section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. All parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code..

9. Notwithstanding anything in the Application or the Engagement Letter to the contrary, to the extent that PwC uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, the “Contractors”), PwC shall, in these cases: (i) pass-through the cost of such Contractors to the Debtors at the same rate that PwC pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for PwC; and (iv) file with this Court such disclosures required by Bankruptcy Rule 2014.

10. Notwithstanding any provision to the contrary in the Engagement Letter, any dispute relating to the services provided by PwC shall be referred to arbitration consistent with the terms of the Engagement Letter only to the extent that this Court does not have, retain or exercise jurisdiction over the dispute, and 28 U.S.C. § 1334(e)(2) shall govern the form for resolving fee disputes.

11. To the extent that there is any inconsistency between the terms of the Application, the Engagement Letter, or this Order, the terms of this Order shall govern.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

13. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: White Plains, New York
April 22, 2019

/s/Robert D. Drain
THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Engagement Letter



February 5, 2019

Mr. Michael G. Stoltz
Chair of the Audit Committee

Mr. Anthony W. Thomas
President and Chief Executive Officer

Mr. Robert E. Gunderman
Chief Financial Officer and Treasurer

Windstream Holdings, Inc. and Windstream Services, LLC
4001 North Rodney Parham Rd
Little Rock, Arkansas 72112

Dear Mr. Stoltz, Mr. Thomas and Mr. Gunderman:

The purpose of this letter is to confirm our understanding of the terms of our engagement as independent accountants of Windstream Holdings, Inc. and Windstream Services, LLC (the "Company").

2019 Integrated Audit of the Consolidated Financial Statements and Internal Control Over Financial Reporting - Services and related report

We will perform an integrated audit of the consolidated financial statements of the Company at December 31, 2019 and for the year then ending and of the effectiveness of the Company's internal control over financial reporting as of December 31, 2019. Upon completion of our work, we will provide the Company with our report on the audit work referred to above. If for any reason we are unable to complete our integrated audit or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of this engagement.

In conjunction with the annual financial statement audit, we will perform reviews of the Company's unaudited consolidated quarterly financial information for each of the first three quarters in the year ending December 31, 2019, before the Form 10-Q is filed. These reviews will be conducted in accordance with the standards established by the Public Company Accounting Oversight Board (the "PCAOB") and are substantially less in scope than an audit. Accordingly, a review may not reveal material modifications necessary to make the quarterly financial information conform with generally accepted accounting principles. We will communicate to the audit committee and management any matters that come to our attention as a result of the review that we believe may require material modifications to the quarterly financial information to make it conform with accounting principles generally accepted in the United States. If for any reason we are unable to complete our review, we will notify the audit committee and management.

You confirm that the requirements for audit committee pre-approval under the Sarbanes-Oxley Act of 2002 have been complied with relating to this engagement.

Our responsibilities and limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing the audit in accordance with the standards established by the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. The audit will include examining, on a test



basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We will consider the Company's internal control over financial reporting in determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements.

The objective of an audit of internal control over financial reporting is the expression of an opinion on the effectiveness of the Company's internal control over financial reporting. We will be responsible for performing the audit in accordance with the standards established by the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. The audit will include obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control over financial reporting based on the assessed risk, and performing such other procedures as we consider necessary in the circumstances.

Under the standards established by the PCAOB, the existence of one or more material weaknesses will require us to issue an adverse opinion regarding the effectiveness of the Company's internal control over financial reporting.

All significant deficiencies and material weaknesses relating to internal control over financial reporting identified while performing our work will be communicated in writing to management and the audit committee. All deficiencies in internal control over financial reporting (i.e., those deficiencies in internal control over financial reporting that are of a lesser magnitude than significant deficiencies) identified while performing our work will be communicated in writing to management of the Company, and the Audit Committee will be informed when such a communication has been made. We will communicate in writing to the Board of Directors of the Company if we conclude that the oversight of the Company's external financial reporting and internal control over financial reporting by the Company's audit committee is ineffective.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness of internal control over financial reporting from December 31, 2019, the date of our audit of the Company's internal control over financial reporting, to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts, and of identifying material weaknesses in internal control over financial reporting. Absolute assurance is not attainable due to the nature of audit evidence and the characteristics of fraud. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements or other illegal acts having an indirect or immaterial financial statement impact or deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness. It is important to recognize that there are inherent limitations in the auditing process. An audit is based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Because of the characteristics of fraud, an audit designed and executed in accordance with the standards established by the PCAOB may not detect a material misstatement due to fraud. Characteristics of fraud include (i) concealment through collusion among management, employees, or third parties; (ii) withheld, misrepresented, or falsified documentation; and (iii) the ability of management to override or instruct others to override what otherwise appears to



agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Additionally, regulations established by certain non-U.S. countries include a requirement for the auditor to be registered in that country if the Company offers its securities to the public in the non-U.S. country or provides financial information to a non-U.S. regulator or government. The potential consequences of our non-compliance with these regulatory regimes in a timely manner can be severe for both our Firm and the Company. Accordingly, you will notify us of (i) your current or planned offerings of securities on a regulated market in a non-U.S. country or (ii) when you have provided or plan to provide audited financial statements to a non-U.S. regulator or government in connection with your access to its public capital markets, whether or not you include or refer to our report or include reference to our Firm.

Dispute resolution procedures

Any controversy or claim between the parties arising out of or relating to this engagement letter, the services provided hereunder, or any prior audit engagement letters or services (a "Dispute") shall be submitted first to non-binding, confidential mediation, and if not resolved by mediation, then to binding arbitration as described herein. The mediation shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Mediation Procedure of International Institute for Conflict Prevention and Resolution ("CPR") then in effect.

A party shall submit a Dispute to mediation by written notice to the other party or parties. The mediator shall be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, the CPR shall designate a mediator in accordance with its Mediation Procedure. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of PricewaterhouseCoopers LLP or any PricewaterhouseCoopers LLP audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The mediation shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. The mediator may not testify for either party in any later proceeding relating to the Dispute. The mediation proceeding shall not be recorded or transcribed. Each party shall bear its own costs (including attorneys' fees) of the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a Dispute within 90 days after the written notice beginning the mediation process is served (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the Dispute shall be settled by binding arbitration. The arbitration shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration shall be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute regarding the extent to which a Dispute is subject to arbitration, or relating to the interpretation, applicability, enforceability or formation of the engagement letter.

Any Dispute between the parties, including any claims or defenses asserted, and the interpretation of the engagement letter shall be governed by the law of New York State, without giving effect to its choice-of-law rules. The arbitrators may render early or summary disposition of some or all issues, after the parties have had a reasonable opportunity to make submissions on those issues. Discovery shall be conducted in accordance with the



Rules. Upon a showing that the evidence sought is material to the Dispute, hearing sessions attended by one or more panel members may be convened to secure (i) documents from third-party witnesses, if the production cannot reasonably be obtained by other means; and/or (ii) testimony from third-party witnesses who could not be compelled to attend the arbitration hearing at its scheduled location.

Judgment on an arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential, except to the limited extent necessary to obtain entry of the award by a court. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort.

Other PricewaterhouseCoopers firms and subcontractors

PricewaterhouseCoopers LLP is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The Company agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors.

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules; 2) timely responses to our inquiries; and 3) timely communication of all significant accounting, financial, and internal control over financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete our work.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this integrated audit engagement will be \$3,402,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the Company for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses and will be billed at rates determined by PricewaterhouseCoopers LLP based on experience, skill and other factors or as otherwise agreed by the parties.

Our fees and out-of-pocket expenses and internal charges will be billed in ten monthly installments beginning in May 2018. Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.



Amendment #1 to Existing Engagement Letter

March 15, 2019

Mr. Michael G. Stoltz
Chair of the Audit Committee

Mr. Anthony W. Thomas
Chief Executive Officer

Mr. Robert E. Gunderman
Chief Financial Officer & Treasurer

Windstream Holdings, Inc. and Windstream Services, LLC
4001 North Rodney Parham Rd
Little Rock, Arkansas 72112

Dear Mr. Stoltz, Mr. Thomas and Mr. Gunderman:

This letter reflects our agreement to amend our engagement letter of February 5, 2019 with Windstream Holdings, Inc. and Windstream Services, LLC (the "Company") in the following respects. In consideration of the Company's filing for relief under Chapter 11 of the US Bankruptcy Code, the parties confirm the terms of our engagement for the performance of an integrated audit of the consolidated financial statements of the Company at December 31, 2019 and for the year then ending and of the effectiveness of the Company's internal control over financial reporting as of December 31, 2019 remain valid with the exception of the *Timing and fees* section, which the parties agree to replace with the following:

Timing and fees

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel, including timely preparation of necessary schedules; 2) timely responses to our inquiries; and 3) timely communication of all significant accounting, financial, and internal control over financial reporting matters. When and if for any reason the Company is unable to provide such schedules, information and assistance, PricewaterhouseCoopers LLP and you will mutually revise the fee to reflect additional services, if any, required of us to complete our work.

Our fee estimates are based on the time required by the individuals assigned to the engagement. We estimate our fees for this integrated audit engagement will be \$3,402,000, subject to the terms and conditions above. We will advise you should any other circumstances arise which may cause actual time to exceed that estimate.

Our fiscal 2019 services also include discussions, review and testing of certain information related to the adoption of standards issued by the FASB: ASU No. 2016-02, Leases (Topic 842) ("ASU 2016-02") which will be adopted by the Company as of January 1, 2019. Fees expected to be billed for these services will be \$268,000, subject to the terms and conditions above.

We will discuss with the Controller and obtain pre-approval of all audit work that may be billed separately above the integrated audit fees referenced above such as accounting consultations, the auditing of significant transactions or events (e.g., impairments) not contemplated in the integrated audit fee. After preapproval to incur billable hours, separate invoices will be rendered to the Company on a monthly basis for each pre-approved service and such invoices will include the level of the professionals incurring the time, the number of

hours incurred and the rate per hour of the professionals incurring the time. The audit rates per hour will reflect the rates in Exhibits I and II attached to this amendment.

We also will bill the Company for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses and will be billed at rates determined by PricewaterhouseCoopers LLP based on experience, skill and other factors or as otherwise agreed by the parties.

The timing of our invoices related to the integrated audit will be in accordance with the attached Exhibit III, and payment of them will be made within 30 days from the date of our invoice unless the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, or any relevant orders or administrative orders of the Bankruptcy Court (collectively, the "Compensation Procedures") prohibit the Company from making payment within 30 days from the date of our invoice, in which case payment will be made within 10 business days of the date on which the Compensation Procedures allow the Company to make such payment. Our fees and out-of-pocket expenses will be billed as time and expenses are incurred.

All other provisions of our engagement letter of February 5, 2019 with the Company remain unchanged.

If you have any questions regarding this amendment, please discuss them with Rob Glasgow at (501) 951-5007. If the services and terms outlined in this amendment to the engagement letter are acceptable, please sign one copy of this amendment in the space provided and return it to me. You may return the signed copy by hand, mail, air courier or attached to an email as a pdf, jpeg or similar file type sent to me at rob.glasgow@pwc.com.

Very truly yours,



PricewaterhouseCoopers LLP

The services and terms as set forth in this letter are agreed to.

Windstream Holdings, Inc. and Windstream Services, LLC

By: DocuSigned by:
Michael G. Stoltz

Michael G. Stoltz

Chair of the Audit Committee

3/26/2019 | 16:46:12 CDT

(Date)

By: DocuSigned by:
Anthony W. Thomas

Anthony W. Thomas

Chief Executive Officer

3/26/2019 | 15:41:45 CDT

(Date)

By: DocuSigned by:
Robert E Gunderman

Robert E Gunderman

Chief Financial Officer & Treasurer

3/26/2019 | 14:57:12 CDT

(Date)

Windstream Holdings, Inc.

**Incremental Billing Audit Fee per Hour Rates
For Additional Bankruptcy Related Services**

Core Audit Team (Assurance and Tax)

National Office	\$ 995
Partner	\$ 881
Director	\$ 790
Senior Manager	\$ 500
Manager	\$ 415
Senior Associate	\$ 309
Experienced Associate	\$ 215
Associate	\$ 199

Bankruptcy Specialists

Partner	\$ 995
Managing Director	\$ 949
Director	\$ 865
Senior Manager	\$ 769
Manager	\$ 674
Senior Associate	\$ 554
Experienced Associate	\$ 483
Associate	\$ 218

Windstream Holdings, Inc.
Incremental Billing Audit Fee per Hour Rates
For Preapproved Audit Related Services

Assurance and Tax	
National Office	\$ 971
Partner	\$ 726
Director	\$ 595
Senior Manager	\$ 461
Manager	\$ 342
Senior Associate	\$ 255
Experienced Associate	\$ 199
Associate	\$ 179

Our fees for SEC-related Special work, including but not limited to, offering memorandums under Rule 144A, SEC Comment Letters, Form S-1, Form S-3, Form S-4, Form S-8, Form 8-K or other filings under the Securities Acts of 1933 and 1934, will be billed based on actual hours incurred at the rates shown below.

Special Rates	
National Office and Partner	\$ 995
Director	\$ 775
Senior Manager	\$ 700
Manager	\$ 527
Senior Associate	\$ 386
Experienced Associate	\$ 270
Associate	\$ 255

Windstream Holdings, Inc.

Billing Schedule 2019

Integrated Audit

Billing Schedule	Invoice Amount
May 2019	\$367,000
June 2019	\$367,000
July 2019	\$367,000
August 2019	\$367,000
September 2019	\$367,000
October 2019	\$367,000
November 2019	\$367,000
December 2019	\$367,000
January 2020	\$367,000
February 2020	\$367,000
Total Integrated Audit Fee, including lease adoption	\$3,670,000



Certificate Of Completion

Envelope Id: 28206BDBE8664715884C2A9ECCC8A2A5	Status: Completed
Subject: Please DocuSign: Windstream Holdings PwC Engagement Letter Addendum.pdf	
Source Envelope:	
Document Pages: 6	Signatures: 3
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Jacob Kinney
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	300 Madison Ave FL 24
	New York, NY 10017-6232
	jake.kinney@pwc.com
	IP Address: 155.201.150.21

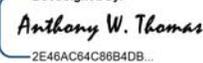
Record Tracking

Status: Original 3/26/2019 8:46:38 AM	Holder: Jacob Kinney jake.kinney@pwc.com	Location: DocuSign
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Signer Events

Anthony W. Thomas
 Tony.Thomas@windstream.com
 CEO
 Security Level: Email, Account Authentication (None)

Signature

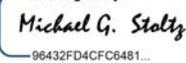
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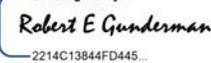
Michael G. Stoltz
 mgstoltz@yahoo.com
 Security Level: Email, Account Authentication (None)

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 Signed using mobile

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Robert E Gunderman
 Bob.Gunderman@windstream.com
 CFO
 Security Level: Email, Account Authentication (None)

DocuSigned by:

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 Using IP Address: 173.186.244.244

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In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
John Eichler John.C.Eichler@windstream.com SVP - Controller Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	<div style="border: 1px solid blue; padding: 5px; width: fit-content; margin: 0 auto;"> COPIED </div>	Sent: 3/26/2019 8:59:03 AM Viewed: 3/26/2019 12:00:55 PM
Rob Glasgow rob.glasgow@pwc.com PricewaterhouseCoopers LLP Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	<div style="border: 1px solid blue; padding: 5px; width: fit-content; margin: 0 auto;"> COPIED </div>	Sent: 3/26/2019 8:59:02 AM Viewed: 3/26/2019 9:13:00 AM

Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Signing Complete	Security Checked	3/26/2019 5:46:12 PM
Completed	Security Checked	3/26/2019 5:46:12 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, PricewaterhouseCoopers LLP (PwC, we, or us) may provide to you certain written documents (Document or Documents). Described below are the terms and conditions for providing to you such Documents electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly. By checking the “I consent to use Electronic Records and Signatures” box, you acknowledge that you can access this information electronically to your satisfaction and agree to these terms and conditions.

Getting paper copies

At any time, you may request from us a paper copy of any Document provided or made available electronically to you by us. Please contact your PwC engagement team member to request delivery of paper copies of the Documents previously provided by us to you electronically through DocuSign.

Withdrawing your consent

If you decide to receive this Document from us electronically through DocuSign, you may, prior to signing, indicate to us that you are changing your mind, and withdraw your consent using the DocuSign “Decline to Sign” option on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive this Document electronically through DocuSign or to sign this Document from us electronically. The consequences of your withdrawing consent could be that this transaction may take a longer time to process. This process does not, however, withdraw your consent with regard to Documents you have already signed electronically.

Advising PwC of changes to your e-mail address

To let us know of a change in your e-mail address where we should send Documents electronically to you, please contact your PwC engagement team member.

Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista® Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Allow per session cookies

** These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

Acknowledging your access and consent to receive Documents electronically through DocuSign

By checking the “I consent to use Electronic Records and Signatures” box, I confirm that:

- I can access and read this ELECTRONIC RECORD AND SIGNATURE DISCLOSURE;

- I can print on paper this disclosure or save or send it to a place where I can print it, for future reference and access;
- Until or unless I notify PwC as described above, I consent to receive this Document through DocuSign; and
- I agree that signing this Document electronically through DocuSign has the same force and effect as a written signature

EXHIBIT C



**Windstream Holding Company, et al, Case No. 19-22312 (RDD)
PricewaterhouseCoopers LLP – Independent Auditor and Accounting Services Provider for
the Debtors**

**Hours and Compensation Submission
For the Period March 1, 2020 through June 26, 2020**

Enclosure:

PricewaterhouseCoopers invoice for professional fees rendered and expenses incurred
Fees, \$1,142,517.00
Expenses, \$4,468.43

Hours and Compensation:

Exhibits:

Summary by Project Category	A
<i>Estimated "Fixed Fee" Service</i>	
Summary of Hours by Project and Professional	B
Professional Services by Project, Professional and Date	C
<i>Hourly and Case Administration Services</i>	
Summary of Hours and Fees by Project and Professional	D
Professional Services by Project, Professional and Date	E
<i>Expenditures Incurred and Reimbursement Sought</i>	
Summary of Expenditures Project and Type	F
Detail of Expenditures by Project, Professional and Date	G

WINDSTREAM HOLDINGS, INC, et al., **Exhibit A**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Summary by Project Category and Billing Category
For the Period March 1, 2020 through June 26, 2020

Project Category and Billing Category	Hours	Total Compensation
Fixed Fee Services		
<i>Independent Audit Services</i>		
2019 Integrated Audit	2,539.10	\$0.00
2020 Audit	593.70	\$180,000.00
<i>Employee Benefit Plan Audit Services</i>		
401K Audit and Accounting Services	390.20	\$50,000.00
<i>HR Diligence</i>		
HR Diligence Project	49.30	\$10,000.00
Subtotal - Hours and Compensation - Fixed Fee Services	3,572.30	\$240,000.00
Hourly Services		
<i>Incremental Audit & Accounting Services</i>		
Bankruptcy Technical Accounting	959.90	\$575,041.70
Correspondence, Calls and Meetings with Management	18.30	\$11,038.40
<i>Pre-Approved Incremental Audit Services</i>		
Additional Accounting Procedures	28.70	\$13,230.70
Incremental Leasing Audit Procedures	496.40	\$272,733.70
Subtotal - Hours and Compensation - Hourly Services	1,503.30	\$872,044.50
Case Administration		
<i>Bankruptcy Requirements and Other Court Obligations</i>		
Employment Applications and Other Court Filings	6.00	\$3,300.00
Monthly, Interim and Final Fee Applications	116.00	\$27,172.50
Subtotal - Hours and Compensation - Case Administration	122.00	\$30,472.50
Total - Hours and Compensation Sought for Reimbursement	5,197.60	\$1,142,517.00

WINDSTREAM HOLDINGS, INC, et al., **Exhibit B**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period March 1, 2020 through June 26, 2020

Project Category and Professional	Position	Hours	Total Compensation
<i>2019 Integrated Audit</i>			
Hours and Payments Previously Requested		13,527.80	\$3,670,000.00
Hours and Payments Requested during this Fee Period		2,539.10	\$0.00
Remaining Payments to be Requested in Future Fee Periods			\$0.00
<i>Total - Hours and Fixed Fee Payment for Services</i>		<i>16,066.90</i>	<i>\$3,670,000.00</i>
<i>2019 Integrated Audit</i>			
Chad Soares	Partner	2.00	
Cody L Smith	Partner	0.50	
Dustin Osgood	Partner	24.00	
Jay D Brodish	Partner	5.00	
John C Eilers	Partner	0.50	
John S Schoonmaker	Partner	36.00	
Karen M Keelty	Partner	9.00	
Lilla Runco	Partner	3.10	
Mark C Dennon	Partner	50.00	
Rob Glasgow	Partner	108.90	
Elizabeth Bonneville	Senior Managing Director	5.00	
Marne L Doman	Senior Managing Director	1.00	
Jacob C Kinney	Director	141.10	
James Aaron Garcia	Director	1.00	
Jeany Prasithpramote	Director	4.00	
Kristen Durelle Spott	Director	64.80	
Shawn Cortese	Director	14.60	
Adebayo Oluwaseyi Oluokun	Senior Manager	80.20	
Chad Parkhurst	Senior Manager	0.30	
Diana Grace Snoyer	Senior Manager	10.60	
Sakina J Abdul Haqq	Senior Manager	14.50	
Sarah Nicole Haseley	Senior Manager	0.20	
Savannah Cravens	Senior Manager	80.60	
Billy Ray Bergantinos	Manager	1.70	
Cynthia Pennington	Manager	8.50	

WINDSTREAM HOLDINGS, INC, et al., **Exhibit B**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period March 1, 2020 through June 26, 2020

Project Category and Professional	Position	Hours	Total Compensation
Cyril France Trinidad	Manager	0.70	
Megan Christine Gullotta	Manager	196.00	
Naftoli Kolodny	Manager	10.00	
Romina Carla Varone	Manager	1.00	
Andrew Brice Nelson	Senior Associate	3.50	
Christopher Ryan Bumpers	Senior Associate	286.60	
Jennifer Kratish	Senior Associate	0.50	
Jordan Lorraine Walker	Senior Associate	19.70	
Shahir Essa	Senior Associate	6.00	
Shruti Gourisaria	Senior Associate	4.10	
Thomas Matthew Liu	Senior Associate	68.80	
Timothy Wibowo	Senior Associate	13.20	
Brent Michael Marrero	Experienced Associate	60.30	
Cory Paul Cacamo	Experienced Associate	77.90	
Evangelina Oviedo	Experienced Associate	1.50	
Katherine Diane Benson	Experienced Associate	198.70	
Nicole Boldes	Experienced Associate	2.00	
Adam Jeffrey Stidman	Associate	305.70	
Agnes Dyan Melecio	Associate	3.50	
Aldrin Manansala	Associate	0.50	
Anabelle Go	Associate	1.30	
Angelica Denise Trinilla	Associate	6.50	
Anna Alexandria Morados	Associate	16.00	
Arjay Julian	Associate	0.60	
Bacong Nicole	Associate	2.40	
Chrissa Joyce Diwag	Associate	13.10	
Christine May Tingzon	Associate	8.00	
Christopher Besmonte	Associate	13.70	
Danica Joy Banta	Associate	0.60	
Debjit Dubey	Associate	10.00	
Dilip Kumar	Associate	4.00	

WINDSTREAM HOLDINGS, INC, et al., **Exhibit B**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Fixed Fee Services - Summary of Hours and Fees by Project and Professional
For the Period March 1, 2020 through June 26, 2020

Project Category and Professional	Position	Hours	Total Compensation
Edwin Nazar	Associate	0.90	
Elijah Mae V Flores	Associate	22.00	
Erika Alyza Fajardo	Associate	1.30	
Francis Ollanda	Associate	3.00	
Jacky Lou Soguilon	Associate	0.50	
Jean Mikhaella Galvez	Associate	0.50	
Jeanne Louise Saliwan	Associate	0.20	
Jessa Jean Alceso	Associate	0.20	
Jitsoma Dey	Associate	8.50	
Jose Marcelo Alcaria	Associate	43.10	
Karl Bennett Ibe	Associate	0.10	
King Christian Mandia	Associate	22.60	
Laurice Sumat	Associate	11.00	
Louierose Heruela	Associate	2.70	
Lucas Aaron Shappard	Associate	5.00	
Maria Kristina Pardo	Associate	0.30	
Martha Pauline Malaluan	Associate	0.30	
Melvin Geovanny Portillo Orellana	Associate	260.60	
Michelle Melchor	Associate	9.00	
Nikka Mae Ligarte	Associate	8.40	
Peter Martin Batica	Associate	1.50	
Prosenjit Pyne	Associate	0.20	
Ryan Davis	Associate	2.40	
Sherlie Geronimo	Associate	0.20	
Shermen Arwie Oldiem	Associate	1.00	
Shiela Marie Cleofe	Associate	0.50	
Stephen Brackney	Associate	129.60	
<i>Subtotal - 2019 Integrated Audit</i>		<i>2,539.10</i>	<i>\$0.00</i>
Total - Hours and Compensation - Fixed Fee Services		2,539.10	\$0.00

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Project Category and Professional	Position	Hours	Total Compensation
<i>2020 Audit</i>			
John Bishop	Partner	0.50	
John S Schoonmaker	Partner	8.50	
Mark C Dennon	Partner	8.00	
Nicole Brigati	Partner	0.30	
Rob Glasgow	Partner	52.90	
Jacob C Kinney	Director	48.00	
Joshua M Phillips	Director	0.50	
Kristen Durelle Spott	Director	12.30	
Shawn Cortese	Director	3.10	
Adebayo Oluwaseyi Oluokun	Senior Manager	22.60	
Peyman Yousefy	Senior Manager	3.20	
Savannah Cravens	Senior Manager	10.80	
Loren Wang	Manager	7.00	
Megan Christine Gullotta	Manager	57.00	
Thomas Matthew Liu	Senior Associate	9.50	
Trey Sweeney	Senior Associate	14.00	
Brent Michael Marrero	Experienced Associate	9.50	
Kyle Lane Kanady	Experienced Associate	49.00	
Sang Park	Experienced Associate	4.50	
Armie Aguilar	Associate	14.20	
Brenda Rubio	Associate	0.80	
Evangelina Oviedo	Associate	4.50	
Isabel Caalim	Associate	5.50	
Janel Rose Catacutan	Associate	5.50	
John Paul Gacayan	Associate	5.00	
John Roddy Castillo	Associate	1.70	
Katherine Diane Benson	Associate	44.60	
Louierose Heruela	Associate	3.00	
Melvin Geovanny Portillo Orellana	Associate	49.70	
Ryalen Jean Facundo	Associate	0.50	

WINDSTREAM HOLDINGS, INC, et al.,

Exhibit B

PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider

Fixed Fee Services - Summary of Hours and Fees by Project and Professional

For the Period March 1, 2020 through June 26, 2020

Project Category and Professional	Position	Hours	Total Compensation
Stephen Brackney	Associate	49.50	
Taylor Leanne Avery	Associate	87.00	
Ginu Thomas	Administrative	1.00	
<i>Subtotal - 2020 Audit</i>		593.70	\$180,000.00
Total - Hours and Compensation - Fixed Fee Services		593.70	\$180,000.00

WINDSTREAM HOLDINGS, INC, et al., **Exhibit B**
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Fixed Fee Services - Summary of Hours and Fees by Project and Professional
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Project Category and Professional	Position	Hours	Total Compensation
<i>401K Audit and Accounting Services</i>			
Colleen E Simms	Partner	1.00	
Rob Glasgow	Partner	2.00	
Donald Zucker	Senior Managing Director	2.20	
Adebayo Oluwaseyi Oluokun	Senior Manager	43.20	
Jeffrey Scott Bergamo	Senior Manager	1.70	
Jordan Lorraine Walker	Senior Associate	69.90	
Maria del Carmen Soto	Senior Associate	2.00	
Aayush Choudhary	Associate	4.00	
Adam Jeffrey Stidman	Associate	51.00	
Anjali Garg	Associate	7.50	
Anjali Singh	Associate	0.50	
Astha Garg	Associate	1.20	
Dipak Narnoli	Associate	3.50	
Dylan Ernest Stirrup	Associate	160.90	
Mayank Himatsingka	Associate	6.10	
Nikhil Singhal	Associate	7.00	
Nilutpal Sadhukhan	Associate	8.50	
Sourav X Dutta	Associate	16.50	
Suswata Maji	Associate	1.50	
<i>Subtotal - 401K Audit and Accounting Services</i>		390.20	\$50,000.00
Total - Hours and Compensation - Fixed Fee Services		390.20	\$50,000.00

WINDSTREAM HOLDINGS, INC, et al., **Exhibit B**
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Fixed Fee Services - Summary of Hours and Fees by Project and Professional
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Project Category and Professional	Position	Hours	Total Compensation
<i>HR Diligence Project</i>			
Andrew Skor	Partner	4.00	
Michael Sculnick	Managing Director	0.80	
Amy Soon	Manager	25.50	
Ryan Peslis	Associate	19.00	
<i>Subtotal - HR Diligence Project</i>		49.30	\$10,000.00
Total - Hours and Compensation - Fixed Fee Services		49.30	\$10,000.00

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Fixed Fee Services - Professional Services by Project, Professional and Date
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Exhibit C

Date	Name	Position	Description	Hours
<i>Independent Audit Services</i>				
1/16/2020	Nikka Mae Ligarte	Associate	0520F0001: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50
1/23/2020	Naftoli Kolodny	Manager	0320F0001: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00
1/29/2020	Dilip Kumar	Associate	0320F0002: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	0.50
1/29/2020	Debjit Dubey	Associate	0320F0003: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	7.50
1/29/2020	Naftoli Kolodny	Manager	0320F0004: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00
1/30/2020	Dilip Kumar	Associate	0320F0005: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	1.00
1/30/2020	Debjit Dubey	Associate	0320F0006: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	2.00
1/30/2020	Naftoli Kolodny	Manager	0320F0007: Assurance - Other - - Plan Tax Status testing - Pension Plan.	2.00
1/31/2020	Shruti Gourisaria	Senior Associate	0320F0008: COE - Cash - Substantive Testing - Additions / Disposals.	3.00
1/31/2020	Debjit Dubey	Associate	0320F0009: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	0.50
1/31/2020	Naftoli Kolodny	Manager	0320F0010: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00
2/3/2020	Naftoli Kolodny	Manager	0320F0011: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00
2/5/2020	Naftoli Kolodny	Manager	0320F0012: Assurance - Other - - Plan Tax Status testing - Pension Plan.	2.00
2/6/2020	Naftoli Kolodny	Manager	0320F0013: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00

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Date	Name	Position	Description	Hours
2/12/2020	Naftoli Kolodny	Manager	0320F0014: Assurance - Other - - Plan Tax Status testing - Pension Plan.	1.00
2/18/2020	Jennifer Kratish	Senior Associate	0320F0015: Assurance - Other - Provide detail in text - Plan Tax Status testing - Pension Plan.	0.50
3/1/2020	Timothy Wibowo	Senior Associate	0320F0016: Information Technology General Controls - - Key Reports.	5.10
3/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0017: Controls testing - Revenue & Receivables - Controls.	1.70
3/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0018: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	1.10
3/2/2020	Megan Christine Gullotta	Manager	0320F0019: Information Technology General Controls - Core Assurance - ITGCs - Significant Spreadsheets.	3.50
3/2/2020	Megan Christine Gullotta	Manager	0320F0020: Controls testing - Revenue & Receivables - Transaction testing.	2.50
3/2/2020	Megan Christine Gullotta	Manager	0320F0021: Substantive Audit Procedures - Notes Payable & Long-term Debt - Financial Statement Tie Out.	1.00
3/2/2020	Christopher Ryan Bumpers	Senior Associate	0320F0022: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.20
3/2/2020	Timothy Wibowo	Senior Associate	0320F0023: Information Technology General Controls - - Key Reports.	1.60
3/2/2020	Cory Paul Cacamo	Experienced Associate	0320F0024: Information Technology General Controls - Core Assurance - ITGCs - Significant Spreadsheets.	3.40
3/2/2020	Cory Paul Cacamo	Experienced Associate	0320F0025: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	4.80
3/2/2020	Katherine Diane Benson	Experienced Associate	0320F0026: Engagement Management - Billing / PFFs / Admin - Tax planning guide.	1.40

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Date	Name	Position	Description	Hours
3/2/2020	Evangelina Oviedo	Experienced Associate	0320F0027: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Reports.	1.50
3/2/2020	Stephen Brackney	Associate	0320F0028: Completion and reporting - Completion Activities - Financial Statement Tie Out.	1.60
3/2/2020	Stephen Brackney	Associate	0320F0029: Controls testing - Entity-Level Controls - Entity-Level Controls.	0.60
3/2/2020	Sakina J Abdul Haqq	Senior Manager	0320F0030: COE - Cash - Substantive Testing - Additions / Disposals.	3.00
3/2/2020	Stephen Brackney	Associate	0320F0031: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessee).	0.60
3/2/2020	Shruti Gourisaria	Senior Associate	0320F0032: COE - Cash - SDC - External Confirmations - Cash Confirmations.	1.00
3/2/2020	Adam Jeffrey Stidman	Associate	0320F0033: Substantive Audit Procedures - Operating Expenses - Payroll Expenses.	1.00
3/2/2020	Adam Jeffrey Stidman	Associate	0320F0034: Substantive Audit Procedures - Notes Payable & Long-term Debt - Financial Statement Tie Out.	1.00
3/2/2020	Peter Martin Batica	Associate	0320F0035: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50
3/2/2020	Stephen Brackney	Associate	0320F0036: Substantive Audit Procedures - Service Revenue - Transaction testing.	0.20
3/2/2020	Jessa Jean Alceso	Associate	0320F0037: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
3/2/2020	Ryan Davis	Associate	0320F0038: Substantive Audit Procedures - Cash and Cash Equivalents - Bank Reconciliations.	2.40

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Date	Name	Position	Description	Hours
3/2/2020	Nikka Mae Ligarte	Associate	0320F0039: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.30
3/2/2020	Chad Parkhurst	Senior Manager	0320F0040: Other Audit/Audit Related Activities - Data Assurance - Journal Entries - Journal Entries - DA.	0.30
3/2/2020	Cody L Smith	Partner	0320F0041: Issues, Consults, Specialists / Experts - Issues & Consultations - Actuarial assumptions - GHRS.	0.50
3/2/2020	Lucas Aaron Shappard	Associate	0320F0042: Other Audit/Audit Related Activities - Data Assurance - Journal Entries - Journal Entries - DA.	5.00
3/2/2020	Rob Glasgow	Partner	0320F0043: Lead Engagement Partner Time - Completion & Reporting - Partner Time - Completion Activities.	1.00
3/2/2020	Christopher Ryan Bumpers	Senior Associate	0320F0044: Controls testing - Entity-Level Controls - Entity-Level Controls.	1.00
3/2/2020	Cynthia Pennington	Manager	0320F0045: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	3.00
3/2/2020	Christopher Ryan Bumpers	Senior Associate	0320F0046: Continue Controls testing - Entity-Level Controls - Entity-Level Controls.	3.80
3/2/2020	Cynthia Pennington	Manager	0320F0047: Continue Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	3.00
3/3/2020	Shruti Gourisaria	Senior Associate	0320F0048: COE - Cash - SDC - External Confirmations - Cash Confirmations.	0.10
3/3/2020	Bacong Nicole	Associate	0320F0049: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	2.40
3/3/2020	Diana Grace Snoyer	Senior Manager	0320F0050: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Reports.	4.10

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Date	Name	Position	Description	Hours
3/3/2020	Agnes Dyan Melecio	Associate	0320F0051: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	3.50
3/3/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0052: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Significant Spreadsheets.	2.60
3/3/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0053: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	0.60
3/3/2020	Megan Christine Gullotta	Manager	0320F0054: Controls testing - Purchasing & Payables - Controls.	2.00
3/3/2020	Megan Christine Gullotta	Manager	0320F0055: Substantive Audit Procedures - Notes Payable & Long-term Debt - Financial Statement Tie Out.	1.00
3/3/2020	Christopher Ryan Bumpers	Senior Associate	0320F0056: Substantive Audit Procedures - Other - Expense Substantive Analytics.	3.00
3/3/2020	Cory Paul Cacamo	Experienced Associate	0320F0057: Planning - 5.0 - Develop Audit Approach - Assessment and Testing of Controls.	3.70
3/3/2020	Cory Paul Cacamo	Experienced Associate	0320F0058: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessee).	4.40
3/3/2020	John C Eilers	Partner	0320F0059: COE - Accounts Receivable - Substantive Testing - Additions / Disposals.	0.50
3/3/2020	Elizabeth Bonneville	Senior Managing Director	0320F0060: Issues, Consults, Specialists / Experts - Issues & Consultations - Actuarial assumptions - GHRS.	4.00
3/3/2020	Stephen Brackney	Associate	0320F0061: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	1.70
3/3/2020	Stephen Brackney	Associate	0320F0062: Continue Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	3.30

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Date	Name	Position	Description	Hours
3/4/2020	Jean Mikhaella	Associate	0320F0063: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.50
3/4/2020	Diana Grace Snoyer	Senior Manager	0320F0064: Information Technology General Controls - Core Assurance - ITGCs - Key Reports.	3.90
3/4/2020	Megan Christine Gullotta	Manager	0320F0065: Substantive Audit Procedures - Intangible Assets / Amortization - Impairment Assessments.	0.50
3/4/2020	Megan Christine Gullotta	Manager	0320F0066: Substantive Audit Procedures - Revenue - Significant Spreadsheets.	0.50
3/4/2020	Cynthia Pennington	Manager	0320F0067: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	2.00
3/4/2020	Christopher Ryan Bumpers	Senior Associate	0320F0068: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Controls.	0.20
3/4/2020	Cory Paul Cacamo	Experienced Associate	0320F0069: Planning - 5.0 - Develop Audit Approach - Walkthrough - Leases.	4.20
3/4/2020	Stephen Brackney	Associate	0320F0070: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	0.60
3/4/2020	Cory Paul Cacamo	Experienced Associate	0320F0071: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	5.00
3/4/2020	Timothy Wibowo	Senior Associate	0320F0072: Information Technology General Controls - - Key Reports.	1.50
3/4/2020	Karen M Keelty	Partner	0320F0073: Issues, Consults, Specialists / Experts - Issues & Consultations - Actuarial assumptions - GHRS.	2.00
3/4/2020	Rob Glasgow	Partner	0320F0074: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Key Reports.	2.00

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Date	Name	Position	Description	Hours
3/4/2020	Sakina J Abdul Haqq	Senior Manager	0320F0075: COE - Cash - Substantive Testing - Additions / Disposals.	4.00
3/4/2020	Sakina J Abdul Haqq	Senior Manager	0320F0076: Continue COE - Cash - Substantive Testing - Additions / Disposals.	4.00
3/5/2020	Arjay Julian	Associate	0320F0077: Completion and reporting - SDC - CES Maintenance - Independence procedures.	0.10
3/5/2020	Prosenjit Pyne	Associate	0320F0078: COE - Cash - Substantive Testing - Additions / Disposals.	0.10
3/5/2020	Prosenjit Pyne	Associate	0320F0079: COE - Equity - SDC - External Confirmations - Cash Confirmations.	0.10
3/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0080: Substantive Audit Procedures - Accounts Payable - Accruals and Provisions.	2.30
3/5/2020	Megan Christine Gullotta	Manager	0320F0081: Information Technology General Controls - Core Assurance - ITGCs - Significant Spreadsheets.	1.00
3/5/2020	Cynthia Pennington	Manager	0320F0082: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	0.50
3/5/2020	Andrew Brice Nelson	Senior Associate	0320F0083: Other Audit/Audit Related Activities - Data Assurance - Journal Entries - Journal Entries - DA.	3.50
3/5/2020	Lilla Runco	Partner	0320F0084: COE - Cash - Scoping - Capital and Equity Scoping.	0.50
3/5/2020	Cory Paul Cacamo	Experienced Associate	0320F0085: Substantive Audit Procedures - PP&E / Leases / Depreciation - Assessment and Testing of Controls.	4.00
3/5/2020	Cory Paul Cacamo	Experienced Associate	0320F0086: Continue Substantive Audit Procedures - PP&E / Leases / Depreciation - Assessment and Testing of Controls.	4.10
3/6/2020	Shiela Marie Cleofe	Associate	0320F0087: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.20

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Date	Name	Position	Description	Hours
3/6/2020	Edwin Nazar	Associate	0320F0088: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.30
3/6/2020	Jose Marcelo Alcaria	Associate	0320F0089: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.30
3/6/2020	Edwin Nazar	Associate	0320F0090: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.30
3/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0091: Planning - 6.0 - Build Workplan - Development of Audit Plan.	2.00
3/6/2020	Cory Paul Cacamo	Experienced Associate	0320F0092: Engagement Management - Project Management - Planning, Project Management, Issue Management.	2.70
3/6/2020	Cory Paul Cacamo	Experienced Associate	0320F0093: Information Technology General Controls - Core Assurance - ITGCs - Manual load of new leases / Key Report testing.	2.40
3/6/2020	Cory Paul Cacamo	Experienced Associate	0320F0094: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	3.20
3/6/2020	Rob Glasgow	Partner	0320F0095: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	5.50
3/7/2020	Mark C Dennon	Partner	0320F0096: Assurance - Other - - Plan Tax Status testing - Pension Plan.	4.00
3/8/2020	Mark C Dennon	Partner	0320F0097: Assurance - Other - - Plan Tax Status testing - Pension Plan.	4.00
3/9/2020	Peter Martin Batica	Associate	0320F0098: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
3/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0099: Planning - 4.0 - Develop Strategy - COSO Framework.	1.10

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Date	Name	Position	Description	Hours
3/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0100: Completion and reporting - Completion Activities - Completion Activities.	2.20
3/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0101: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.20
3/9/2020	Megan Christine Gullotta	Manager	0320F0102: Engagement Management - Project Management - Engagement Profitability Review.	2.00
3/9/2020	Megan Christine Gullotta	Manager	0320F0103: Engagement Management - Project Management - Team Resource planning and updates.	1.50
3/9/2020	Timothy Wibowo	Senior Associate	0320F0104: Information Technology General Controls - - Key Reports.	1.00
3/9/2020	Katherine Diane Benson	Experienced Associate	0320F0105: Engagement Management - Billing / PFFs / Admin - Tax planning guide.	0.30
3/9/2020	Stephen Brackney	Associate	0320F0106: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	1.90
3/9/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0107: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	2.30
3/9/2020	Stephen Brackney	Associate	0320F0108: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessor).	3.30
3/9/2020	Stephen Brackney	Associate	0320F0109: Substantive Audit Procedures - Revenue - Substantive Testing (Lessor).	3.60
3/9/2020	Cory Paul Cacamo	Experienced Associate	0320F0110: Engagement Management - Project Management - Planning, Project Management, Issue Management.	2.80
3/9/2020	Cory Paul Cacamo	Experienced Associate	0320F0111: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Reports.	2.60

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Date	Name	Position	Description	Hours
3/9/2020	Cory Paul Cacamo	Experienced Associate	0320F0112: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	2.70
3/9/2020	Mark C Dennon	Partner	0320F0113: Assurance - Other - - Plan Tax Status testing - Pension Plan.	2.00
3/9/2020	Nicole Boldes	Experienced Associate	0320F0114: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	2.00
3/9/2020	Rob Glasgow	Partner	0320F0115: Substantive Audit Procedures - Inventory & Cost of Sales - Inventory Costing.	3.00
3/9/2020	Adam Jeffrey Stidman	Associate	0320F0116: Controls testing - Entity-Level Controls - Entity-Level Controls.	4.00
3/9/2020	Adam Jeffrey Stidman	Associate	0320F0117: Continue Controls testing - Entity-Level Controls - Entity-Level Controls.	4.00
3/10/2020	Arjay Julian	Associate	0320F0118: Completion and reporting - SDC - CES Maintenance - Independence procedures.	0.10
3/10/2020	Sherlie Geronimo	Associate	0320F0119: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
3/10/2020	Nikka Mae Ligarte	Associate	0320F0120: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.20
3/10/2020	Megan Christine Gullotta	Manager	0320F0121: Substantive Audit Procedures - Revenue - Significant Spreadsheets.	1.80
3/10/2020	Megan Christine Gullotta	Manager	0320F0122: Substantive Audit Procedures - Notes Payable & Long-term Debt - Significant Spreadsheets.	1.00
3/10/2020	Christopher Ryan Bumpers	Senior Associate	0320F0123: Controls testing - Intangible Assets & Goodwill - Controls.	2.50

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Date	Name	Position	Description	Hours
3/10/2020	Christopher Ryan Bumpers	Senior Associate	0320F0124: Controls testing - Entity-Level Controls - Entity-Level Controls.	1.10
3/10/2020	Shahir Essa	Senior Associate	0320F0125: Substantive Audit Procedures - PP&E / Leases / Depreciation - Capitalized Labor.	2.00
3/10/2020	Stephen Brackney	Associate	0320F0126: Completion and reporting - Completion Activities - Completion Activities.	3.10
3/10/2020	Stephen Brackney	Associate	0320F0127: Controls testing - Property, Plant & Equipment - PP&E / Leases / Depreciation Controls.	1.70
3/10/2020	Timothy Wibowo	Senior Associate	0320F0128: Information Technology General Controls - - Key Reports.	4.00
3/10/2020	Adam Jeffrey Stidman	Associate	0320F0129: Controls testing - Entity-Level Controls - Entity-Level Controls.	5.00
3/10/2020	Stephen Brackney	Associate	0320F0130: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessor).	0.60
3/10/2020	Stephen Brackney	Associate	0320F0131: Substantive Audit Procedures - Revenue - Substantive Testing (Lessor).	1.10
3/10/2020	Adam Jeffrey Stidman	Associate	0320F0132: Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	3.00
3/10/2020	Rob Glasgow	Partner	0320F0133: Issues, Consults, Specialists / Experts - Issue #1 - Impairment Assessments.	4.00
3/10/2020	Nikka Mae Ligarte	Associate	0520F0002: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.30
3/11/2020	Sarah Nicole Haseley	Senior Manager	0320F0134: COE - Investments - Completion Procedures - Investment testing.	0.20

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Date	Name	Position	Description	Hours
3/11/2020	Christopher Ryan Bumpers	Senior Associate	0320F0135: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Significant Spreadsheets.	2.80
3/11/2020	Christopher Ryan Bumpers	Senior Associate	0320F0136: Controls testing - Revenue & Receivables - Controls.	1.70
3/11/2020	Christopher Ryan Bumpers	Senior Associate	0320F0137: Controls testing - Intangible Assets & Goodwill - Controls.	1.50
3/11/2020	Shahir Essa	Senior Associate	0320F0138: Substantive Audit Procedures - PP&E / Leases / Depreciation - Capitalized Labor.	2.00
3/11/2020	Rob Glasgow	Partner	0320F0139: Substantive Audit Procedures - Operating Expenses - Controls.	1.50
3/11/2020	Stephen Brackney	Associate	0320F0140: Completion and reporting - Completion Activities - Completion Activities.	1.90
3/11/2020	Stephen Brackney	Associate	0320F0141: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	2.80
3/11/2020	Stephen Brackney	Associate	0320F0142: Controls testing - Revenue & Receivables - Controls.	1.60
3/11/2020	Adam Jeffrey Stidman	Associate	0320F0143: Controls testing - Entity-Level Controls - Entity-Level Controls.	1.00
3/11/2020	Stephen Brackney	Associate	0320F0144: Substantive Audit Procedures - Revenue - Substantive Testing (Lessor).	1.20
3/11/2020	Adam Jeffrey Stidman	Associate	0320F0145: Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	3.00
3/11/2020	Adam Jeffrey Stidman	Associate	0320F0146: Continue Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	3.00

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Date	Name	Position	Description	Hours
3/12/2020	Martha Pauline Malaluan	Associate	0320F0147: Controls testing - SDC - Manual Controls Testing - Controls.	0.30
3/12/2020	James Aaron Garcia	Director	0320F0148: Client management - Client Meetings - Client Communications.	1.00
3/12/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0149: Substantive Audit Procedures - Cash and Cash Equivalents - Bank Reconciliations.	0.90
3/12/2020	Christopher Ryan Bumpers	Senior Associate	0320F0150: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	0.90
3/12/2020	Christopher Ryan Bumpers	Senior Associate	0320F0151: Controls testing - Intangible Assets & Goodwill - Controls.	2.10
3/12/2020	Shahir Essa	Senior Associate	0320F0152: Substantive Audit Procedures - PP&E / Leases / Depreciation - Capitalized Labor.	2.00
3/12/2020	Katherine Diane Benson	Experienced Associate	0320F0153: Engagement Management - Billing / PFFs / Admin - Tax planning guide.	0.20
3/12/2020	Adam Jeffrey Stidman	Associate	0320F0154: Controls testing - Entity-Level Controls - Entity-Level Controls.	4.00
3/12/2020	Stephen Brackney	Associate	0320F0155: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessor).	0.70
3/12/2020	Adam Jeffrey Stidman	Associate	0320F0156: Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	4.00
3/12/2020	Cory Paul Cacamo	Experienced Associate	0320F0157: Controls testing - Property, Plant & Equipment - PP&E / Leases / DepreciationControls.	1.40
3/12/2020	Cory Paul Cacamo	Experienced Associate	0320F0158: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	2.30

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Date	Name	Position	Description	Hours
3/12/2020	Stephen Brackney	Associate	0320F0159: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	2.90
3/12/2020	Stephen Brackney	Associate	0320F0160: Continue Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	2.40
3/12/2020	Nikka Mae Ligarte	Associate	0520F0003: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.30
3/13/2020	Rob Glasgow	Partner	0320F0161: Walk-through - Period-end Financial Reporting - Controls.	3.00
3/13/2020	Stephen Brackney	Associate	0320F0162: Completion and reporting - Completion Activities - Completion Activities.	0.60
3/13/2020	Cory Paul Cacamo	Experienced Associate	0320F0163: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Manual load of new leases / Key Report testing.	4.30
3/16/2020	Lilla Runco	Partner	0320F0164: COE - Cash - Scoping - Capital and Equity Scoping.	0.30
3/16/2020	Christopher Ryan Bumpers	Senior Associate	0320F0165: Substantive Audit Procedures - Intangible Assets / Amortization - Impairment Assessments.	2.40
3/16/2020	Christopher Ryan Bumpers	Senior Associate	0320F0166: Controls testing - Intangible Assets & Goodwill - Controls.	1.00
3/16/2020	Christopher Ryan Bumpers	Senior Associate	0320F0167: Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	2.50
3/16/2020	Stephen Brackney	Associate	0320F0168: Completion and reporting - Completion Activities - Completion Activities.	2.90
3/16/2020	Cory Paul Cacamo	Experienced Associate	0320F0169: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	2.40
3/17/2020	Lilla Runco	Partner	0320F0170: COE - Cash - Scoping - Capital and Equity Scoping.	0.50

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Date	Name	Position	Description	Hours
3/17/2020	Rob Glasgow	Partner	0320F0171: Lead Engagement Partner Time - Review and Supervision - Partner Time - Entity-Level Controls.	4.00
3/17/2020	Christopher Ryan Bumpers	Senior Associate	0320F0172: Controls testing - Property, Plant & Equipment - PP&E / Leases / DepreciationControls.	1.50
3/17/2020	Christopher Ryan Bumpers	Senior Associate	0320F0173: Controls testing - Entity-Level Controls - Entity-Level Controls.	2.50
3/17/2020	Stephen Brackney	Associate	0320F0174: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	0.30
3/18/2020	Sakina J Abdul Haqq	Senior Manager	0320F0175: COE - Cash - Project Management - Project Management.	3.00
3/18/2020	Sakina J Abdul Haqq	Senior Manager	0320F0176: COE - Debt - Project Management - Project Management.	0.50
3/18/2020	Rob Glasgow	Partner	0320F0177: Lead Engagement Partner Time - Review and Supervision - Partner Time - Real estate and lease obligation testing.	4.00
3/18/2020	Romina Carla Varone	Manager	0320F0178: COE - Fixed Assets - Substantive Testing - Additions / Disposals.	0.50
3/18/2020	Megan Christine Gullotta	Manager	0320F0179: Engagement Management - Project Management - Team Resource planning and updates.	1.20
3/18/2020	Christopher Ryan Bumpers	Senior Associate	0320F0180: Planning - 2.0 - Initial Procedures - Connect process and planning PBCs.	1.00
3/18/2020	Christopher Ryan Bumpers	Senior Associate	0320F0181: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Significant Spreadsheets.	0.50
3/18/2020	Christopher Ryan Bumpers	Senior Associate	0320F0182: Controls testing - Intangible Assets & Goodwill - Controls.	1.80

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Date	Name	Position	Description	Hours
3/18/2020	Stephen Brackney	Associate	0320F0183: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	0.40
3/19/2020	Rob Glasgow	Partner	0320F0184: Lead Engagement Partner Time - Review and Supervision - Partner Time - Impairment Assessments.	4.00
3/19/2020	Kristen Durelle Spott	Director	0320F0185: Engagement Management - Planning - ETR and Rate Reconciliation.	1.00
3/19/2020	Christopher Ryan Bumpers	Senior Associate	0320F0186: Controls testing - Intangible Assets & Goodwill - Controls.	1.20
3/19/2020	Katherine Diane Benson	Experienced Associate	0320F0187: Engagement Management - Planning - Tax planning guide.	0.60
3/20/2020	Megan Christine Gullotta	Manager	0320F0188: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Deferred Tax Rollforward / Ending Balance.	0.50
3/20/2020	Megan Christine Gullotta	Manager	0320F0189: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	0.50
3/23/2020	Dustin Osgood	Partner	0320F0190: Information Technology General Controls - Risk Assurance - Program Changes - Automated Controls.	3.00
3/23/2020	Dustin Osgood	Partner	0320F0191: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	2.00
3/23/2020	Kristen Durelle Spott	Director	0320F0192: Engagement Management - Planning - ETR and Rate Reconciliation.	0.50
3/23/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0193: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	2.20
3/23/2020	Rob Glasgow	Partner	0320F0194: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	4.00

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Date	Name	Position	Description	Hours
3/23/2020	Christopher Ryan Bumpers	Senior Associate	0320F0195: Planning - 1.0 - Plan for Planning - Planning.	1.00
3/23/2020	Romina Carla Varone	Manager	0320F0196: COE - Fixed Assets - Substantive Testing - Additions / Disposals.	0.50
3/23/2020	Megan Christine Gullotta	Manager	0320F0197: Engagement Management - Project Management - Client Billings and Invoice Review.	1.50
3/23/2020	Megan Christine Gullotta	Manager	0320F0198: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.00
3/23/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0199: Controls testing - Revenue & Receivables - Controls.	0.90
3/23/2020	Adam Jeffrey Stidman	Associate	0320F0200: Controls testing - Purchasing & Payables - Prepaid Expenses.	4.00
3/23/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0201: Controls testing - Purchasing & Payables - Controls.	0.90
3/23/2020	Stephen Brackney	Associate	0320F0202: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessor).	1.70
3/23/2020	Adam Jeffrey Stidman	Associate	0320F0203: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	4.00
3/23/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0204: Substantive Audit Procedures - Investments - Investment testing.	4.00
3/23/2020	Christopher Ryan Bumpers	Senior Associate	0320F0205: Completion and reporting - Completion Activities - Completion Activities.	1.00
3/24/2020	Dustin Osgood	Partner	0320F0206: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	2.00

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Date	Name	Position	Description	Hours
3/24/2020	Shiela Marie Cleofe	Associate	0320F0207: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.30
3/24/2020	Dustin Osgood	Partner	0320F0208: Information Technology General Controls - Risk Assurance - Program Changes - Automated Controls.	4.00
3/24/2020	Lilla Runco	Partner	0320F0209: COE - Cash - Scoping - Capital and Equity Scoping.	1.00
3/24/2020	Rob Glasgow	Partner	0320F0210: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	2.20
3/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0211: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
3/24/2020	Megan Christine Gullotta	Manager	0320F0212: Completion and reporting - Completion Activities - Independence procedures.	1.00
3/24/2020	Adam Jeffrey Stidman	Associate	0320F0213: Controls testing - Purchasing & Payables - Prepaid Expenses.	4.00
3/24/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0214: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	1.00
3/24/2020	Adam Jeffrey Stidman	Associate	0320F0215: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	4.00
3/24/2020	Megan Christine Gullotta	Manager	0320F0216: Substantive Audit Procedures - Operating Expenses - Analytics.	1.00
3/24/2020	Megan Christine Gullotta	Manager	0320F0217: Quarters - Quarter 3 - Planning.	1.00
3/24/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0218: Planning - 2.0 - Initial Procedures - Planning.	3.00

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Date	Name	Position	Description	Hours
3/24/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0219: Continue Planning - 2.0 - Initial Procedures - Planning.	3.50
3/25/2020	Dustin Osgood	Partner	0320F0220: Information Technology General Controls - Risk Assurance - Program Changes - Automated Controls.	3.00
3/25/2020	Dustin Osgood	Partner	0320F0221: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	2.00
3/25/2020	Lilla Runco	Partner	0320F0222: COE - Cash - Scoping - Capital and Equity Scoping.	0.30
3/25/2020	Rob Glasgow	Partner	0320F0223: Substantive Audit Procedures - Service Revenue - Transaction testing.	2.00
3/25/2020	Christopher Ryan Bumpers	Senior Associate	0320F0224: Planning - 2.0 - Initial Procedures - Planning.	3.80
3/25/2020	Christopher Ryan Bumpers	Senior Associate	0320F0225: Planning - 7.0 - Finalize Plan - Planning.	3.20
3/25/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0226: Planning - 6.0 - Build Workplan - Development of Audit Plan.	1.50
3/25/2020	Adam Jeffrey Stidman	Associate	0320F0227: Controls testing - Entity-Level Controls - Entity-Level Controls.	4.00
3/25/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0228: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	3.40
3/25/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0229: Substantive Audit Procedures - Pension / Benefits BS & IS - Financial Statement Tie Out.	1.90
3/25/2020	Adam Jeffrey Stidman	Associate	0320F0230: Substantive Audit Procedures - PP&E / Leases / Depreciation - Additions / Disposals.	4.00

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Date	Name	Position	Description	Hours
3/25/2020	Megan Christine Gullotta	Manager	0320F0231: Quarters - Quarter 3 - Other Required Review Procedures.	0.50
3/25/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0232: Planning - 2.0 - Initial Procedures - Planning.	1.70
3/26/2020	Dilip Kumar	Associate	0320F0233: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	1.50
3/26/2020	Elijah Mae V Flores	Associate	0320F0234: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	6.50
3/26/2020	Jitsoma Dey	Associate	0320F0235: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	4.00
3/26/2020	Adam Jeffrey Stidman	Associate	0320F0236: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Income Statement.	4.00
3/26/2020	Christopher Ryan Bumpers	Senior Associate	0320F0237: Planning - 7.0 - Finalize Plan - Planning.	1.00
3/26/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0238: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.90
3/26/2020	Adam Jeffrey Stidman	Associate	0320F0239: Controls testing - Entity-Level Controls - Entity-Level Controls.	4.00
3/26/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0240: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	3.60
3/26/2020	Megan Christine Gullotta	Manager	0320F0241: Controls testing - Other - Controls.	0.50
3/26/2020	Megan Christine Gullotta	Manager	0320F0242: Quarters - Quarter 3 - Inquiries.	0.50

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Date	Name	Position	Description	Hours
3/26/2020	Megan Christine Gullotta	Manager	0320F0243: Quarters - Quarter 3 - Planning.	1.00
3/26/2020	Christopher Ryan Bumpers	Senior Associate	0320F0244: Controls testing - Property, Plant & Equipment - PP&E / Leases / DepreciationControls.	1.70
3/26/2020	Christopher Ryan Bumpers	Senior Associate	0320F0245: Substantive Audit Procedures - Other - Expense Substantive Analytics.	1.30
3/26/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0246: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	2.70
3/26/2020	Cory Paul Cacamo	Experienced Associate	0320F0247: Engagement Management - Project Management - Planning, Project Management, Issue Management.	1.30
3/26/2020	Cory Paul Cacamo	Experienced Associate	0320F0248: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Manual load of new leases / Key Report testing.	1.40
3/27/2020	Aldrin Manansala	Associate	0320F0249: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.50
3/27/2020	Dilip Kumar	Associate	0320F0250: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	1.00
3/27/2020	Elijah Mae V Flores	Associate	0320F0251: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	4.00
3/27/2020	Jitsoma Dey	Associate	0320F0252: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	3.00
3/27/2020	Adam Jeffrey Stidman	Associate	0320F0253: Quarters - Quarter 3 - Inquiries.	4.00
3/27/2020	Adam Jeffrey Stidman	Associate	0320F0254: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Income Statement.	4.00

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Date	Name	Position	Description	Hours
3/27/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0255: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	1.90
3/27/2020	Megan Christine Gullotta	Manager	0320F0256: Quarters - Quarter 3 - Analytics - Balance Sheet.	1.00
3/27/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0257: Controls testing - Other - Analytics - Balance Sheet.	4.80
3/28/2020	Lilla Runco	Partner	0320F0258: COE - Cash - Scoping - Capital and Equity Scoping.	0.50
3/30/2020	Dustin Osgood	Partner	0320F0259: Information Technology General Controls - Risk Assurance - Program Changes - Automated Controls.	3.00
3/30/2020	Dustin Osgood	Partner	0320F0260: Information Technology General Controls - Risk Assurance - Access Programs & Data - IT Controls.	2.00
3/30/2020	Brent Michael Marrero	Experienced Associate	0320F0261: EGAs - Assess rsbnlnss-inc tax conseq-bus comb. - Tax Review Procedures.	1.30
3/30/2020	Billy Ray Bergantinos	Manager	0320F0262: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.50
3/30/2020	Nikka Mae Ligarte	Associate	0320F0263: Controls testing - SDC - Manual Controls Testing - Controls Walkthrough and Testing.	0.30
3/30/2020	Elijah Mae V Flores	Associate	0320F0264: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	1.50
3/30/2020	Adam Jeffrey Stidman	Associate	0320F0265: Quarters - Quarter 3 - Inquiries.	4.00
3/30/2020	Adam Jeffrey Stidman	Associate	0320F0266: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Income Statement.	4.00

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Date	Name	Position	Description	Hours
3/30/2020	Brent Michael Marrero	Experienced Associate	0320F0267: Engagement Management - Meetings - Tax Review Procedures.	0.50
3/30/2020	Katherine Diane Benson	Experienced Associate	0320F0268: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.50
3/30/2020	Stephen Brackney	Associate	0320F0269: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Significant Spreadsheets.	0.80
3/30/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0270: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	0.60
3/30/2020	Megan Christine Gullotta	Manager	0320F0271: Engagement Management - Project Management - Client Billings and Invoice Review.	1.00
3/30/2020	Megan Christine Gullotta	Manager	0320F0272: Quarters - Quarter 3 - Team Resource planning and updates.	0.50
3/30/2020	Megan Christine Gullotta	Manager	0320F0273: Quarters - Quarter 3 - Analytics - Balance Sheet.	0.80
3/30/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0274: Planning - 2.0 - Initial Procedures - Planning.	1.50
3/30/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0275: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.50
3/30/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0276: Continue Substantive Audit Procedures - Other - Analytics - Balance Sheet.	4.90
3/31/2020	Dustin Osgood	Partner	0320F0277: Information Technology General Controls - Risk Assurance - Program Changes - Automated Controls.	3.00

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Date	Name	Position	Description	Hours
3/31/2020	Billy Ray Bergantinos	Manager	0320F0278: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.50
3/31/2020	Danica Joy Banta	Associate	0320F0279: Controls testing - SDC - Manual Controls Testing - Controls.	0.20
3/31/2020	Adam Jeffrey Stidman	Associate	0320F0280: Completion and reporting - Completion Activities - Completion Activities.	2.00
3/31/2020	Christopher Ryan Bumpers	Senior Associate	0320F0281: Quarters - Quarter 3 - Inquiries.	1.90
3/31/2020	Christopher Ryan Bumpers	Senior Associate	0320F0282: Quarters - Quarter 3 - Analytics - Revenue.	1.80
3/31/2020	Christopher Ryan Bumpers	Senior Associate	0320F0283: Quarters - Quarter 3 - Analytics - Income Statement.	2.20
3/31/2020	Christopher Ryan Bumpers	Senior Associate	0320F0284: Substantive Audit Procedures - Operating Expenses - Payroll Expenses.	2.10
3/31/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320F0285: Planning - 6.0 - Build Workplan - Development of Audit Plan.	1.10
3/31/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0286: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.80
3/31/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0287: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	3.30
3/31/2020	Megan Christine Gullotta	Manager	0320F0288: Client management - Client Meetings - Client Communications.	0.50
3/31/2020	Megan Christine Gullotta	Manager	0320F0289: Engagement Management - Project Management - Engagement Profitability Review.	1.00

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Date	Name	Position	Description	Hours
3/31/2020	Megan Christine Gullotta	Manager	0320F0290: Quarters - Quarter 3 - Analytics - Income Statement.	0.50
3/31/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0291: Planning - 2.0 - Initial Procedures - Planning.	0.90
3/31/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0292: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.70
3/31/2020	Adam Jeffrey Stidman	Associate	0320F0293: Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	3.00
3/31/2020	Melvin Geovanny Portillo Orellana	Associate	0320F0294: Continue Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.80
3/31/2020	Adam Jeffrey Stidman	Associate	0320F0295: Continue Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	3.00
4/1/2020	Adam Jeffrey Stidman	Associate	0420F0001: Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	2.00
4/1/2020	Megan Christine Gullotta	Manager	0420F0002: Information Technology General Controls - Core Assurance - ITGCs - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.50
4/1/2020	Megan Christine Gullotta	Manager	0420F0003: Controls testing - Intangible Assets & Goodwill - Controls.	0.50
4/1/2020	Christopher Ryan Bumpers	Senior Associate	0420F0004: Substantive Audit Procedures - Operating Expenses - Payroll Costs.	1.30
4/1/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0005: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.80

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Date	Name	Position	Description	Hours
4/1/2020	Angelica Denise Trinilla	Associate	0420F0006: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	3.00
4/1/2020	Erika Alyza Fajardo	Associate	0420F0007: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.50
4/1/2020	Laurice Sumat	Associate	0420F0008: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	2.00
4/1/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0009: Planning - 2.0 - Initial Procedures - Planning.	1.00
4/1/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0010: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.70
4/1/2020	Adam Jeffrey Stidman	Associate	0420F0011: Quarters - Quarter 3 - Analytics - Income Statement.	4.00
4/1/2020	Christopher Ryan Bumpers	Senior Associate	0420F0012: Quarters - Quarter 3 - Inquiries.	0.70
4/1/2020	Brent Michael Marrero	Experienced Associate	0420F0013: EGAs - Assess rsbnblss-inc tax conseq-other txn - Tax Review Procedures.	3.00
4/1/2020	Katherine Diane Benson	Experienced Associate	0420F0014: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	3.10
4/2/2020	Megan Christine Gullotta	Manager	0420F0016: Client management - Client Meetings - Financial Statement Tie Out.	0.50
4/2/2020	Megan Christine Gullotta	Manager	0420F0017: Information Technology General Controls - Core Assurance - ITGCs - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.50
4/2/2020	Rob Glasgow	Partner	0420F0018: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	1.30

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Date	Name	Position	Description	Hours
4/2/2020	Anabelle Go	Associate	0420F0019: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.40
4/2/2020	Angelica Denise Trinilla	Associate	0420F0020: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	3.00
4/2/2020	Erika Alyza Fajardo	Associate	0420F0021: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.20
4/2/2020	Laurice Sumat	Associate	0420F0022: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	3.00
4/2/2020	Danica Joy Banta	Associate	0420F0023: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.40
4/2/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0024: Planning - 2.0 - Initial Procedures - Planning.	0.60
4/2/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0025: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.60
4/2/2020	Adam Jeffrey Stidman	Associate	0420F0026: Quarters - Quarter 3 - Analytics - Income Statement.	3.00
4/2/2020	Adam Jeffrey Stidman	Associate	0420F0027: Quarters - Quarter 3 - Inquiries.	2.00
4/2/2020	Christopher Ryan Bumpers	Senior Associate	0420F0028: Quarters - Quarter 3 - Inquiries.	1.20
4/2/2020	Christopher Ryan Bumpers	Senior Associate	0420F0029: Quarters - Quarter 3 - Analytics - Income Statement.	1.80
4/2/2020	Katherine Diane Benson	Experienced Associate	0420F0030: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	3.40

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Date	Name	Position	Description	Hours
4/2/2020	Brent Michael Marrero	Experienced Associate	0420F0031: Addl time - not otherwise addressed - Provide detail in text - Tax Review Procedures.	2.50
4/2/2020	Cory Paul Cacamo	Experienced Associate	0420F0032: Substantive Audit Procedures - PP&E / Leases / Depreciation - Assessment and Testing of Controls.	2.60
4/2/2020	Cory Paul Cacamo	Experienced Associate	0420F0033: Engagement Management - Project Management - Planning, Project Management, Issue Management.	0.60
4/2/2020	Cory Paul Cacamo	Experienced Associate	0420F0034: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Manual load of new leases / Key Report testing.	3.40
4/2/2020	Mark C Dennon	Partner	0420F0036: Assurance - Other - - Plan Tax Status testing - Pension Plan.	4.00
4/3/2020	Jacob C Kinney	Director	0420F0037: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	4.50
4/3/2020	Megan Christine Gullotta	Manager	0420F0038: Engagement Management - Project Management - Team Resource planning and updates.	0.80
4/3/2020	Rob Glasgow	Partner	0420F0039: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	1.00
4/3/2020	Arjay Julian	Associate	0420F0040: Completion and reporting - SDC - CES Maintenance - Independence procedures.	0.10
4/3/2020	Jacky Lou Soguilon	Associate	0420F0041: Completion and reporting - SDC - CES Maintenance - Independence procedures.	0.50
4/3/2020	Anabelle Go	Associate	0420F0042: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.50
4/3/2020	Erika Alyza Fajardo	Associate	0420F0043: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.30

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Date	Name	Position	Description	Hours
4/3/2020	Laurice Sumat	Associate	0420F0044: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	3.00
4/3/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0045: Planning - 2.0 - Initial Procedures - Planning.	0.50
4/3/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0046: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.10
4/3/2020	Adam Jeffrey Stidman	Associate	0420F0047: Quarters - Quarter 3 - Analytics - Income Statement.	3.00
4/3/2020	Adam Jeffrey Stidman	Associate	0420F0048: Quarters - Quarter 3 - Inquiries.	3.00
4/3/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0049: Quarters - Quarter 3 - Planning.	1.00
4/3/2020	Christopher Ryan Bumpers	Senior Associate	0420F0050: Quarters - Quarter 3 - Inquiries.	1.00
4/3/2020	Christopher Ryan Bumpers	Senior Associate	0420F0051: Quarters - Quarter 3 - Analytics - Balance Sheet.	2.60
4/3/2020	Brent Michael Marrero	Experienced Associate	0420F0052: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	1.50
4/3/2020	Katherine Diane Benson	Experienced Associate	0420F0053: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.50
4/5/2020	Katherine Diane Benson	Experienced Associate	0420F0054: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.50
4/6/2020	Stephen Brackney	Associate	0420F0055: Substantive Audit Procedures - Accounts Receivable - Accounts Receivable Reconciliation.	0.40

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Date	Name	Position	Description	Hours
4/6/2020	Christopher Ryan Bumpers	Senior Associate	0420F0056: Engagement Management - Project Management - Team Resource planning and updates.	1.50
4/6/2020	Angelica Denise Trinilla	Associate	0420F0057: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.50
4/6/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0058: Planning - 2.0 - Initial Procedures - Planning.	0.40
4/6/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0059: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.90
4/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0060: Quarters - Quarter 3 - Client Communications and Reporting.	2.10
4/6/2020	Christopher Ryan Bumpers	Senior Associate	0420F0061: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.60
4/6/2020	Megan Christine Gullotta	Manager	0420F0062: Quarters - Quarter 3 - Inquiries.	0.50
4/6/2020	Megan Christine Gullotta	Manager	0420F0063: Quarters - Quarter 3 - Team Resource planning and updates.	0.40
4/6/2020	Brent Michael Marrero	Experienced Associate	0420F0064: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	1.50
4/6/2020	Katherine Diane Benson	Experienced Associate	0420F0065: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.00
4/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0066: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	1.60

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Date	Name	Position	Description	Hours
4/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0067: Planning - 6.0 - Build Workplan - Development of Audit Plan.	2.10
4/7/2020	Megan Christine Gullotta	Manager	0420F0068: Substantive Audit Procedures - Accounts Receivable - AR Rollforward Procedures.	0.50
4/7/2020	Stephen Brackney	Associate	0420F0069: Substantive Audit Procedures - Accounts Receivable - Accounts Receivable Reconciliation.	0.90
4/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0070: Completion and reporting - Completion Activities - Client Communications and Reporting.	1.90
4/7/2020	Jacob C Kinney	Director	0420F0071: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	2.00
4/7/2020	Jacob C Kinney	Director	0420F0072: Engagement Management - Project Management - Team Resource planning and updates.	2.00
4/7/2020	Megan Christine Gullotta	Manager	0420F0073: Engagement Management - Project Management - Client Billings and Invoice Review.	0.50
4/7/2020	Megan Christine Gullotta	Manager	0420F0074: Quarters - Quarter 3 - Planning.	1.00
4/7/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0075: Planning - 2.0 - Initial Procedures - Planning.	0.20
4/7/2020	Christopher Ryan Bumpers	Senior Associate	0420F0076: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.00
4/7/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0077: Substantive Audit Procedures - Other - Planning.	0.90
4/7/2020	Adam Jeffrey Stidman	Associate	0420F0078: Quarters - Quarter 3 - Inquiries.	3.00

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Date	Name	Position	Description	Hours
4/7/2020	Katherine Diane Benson	Experienced Associate	0420F0079: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.30
4/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0080: Engagement Management - Project Management - Planning, Project Management, Issue Management.	0.80
4/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0081: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Reports.	0.50
4/8/2020	Adam Jeffrey Stidman	Associate	0420F0082: Substantive Audit Procedures - Accounts Payable - Accounts Payable Reconciliation.	1.00
4/8/2020	Christopher Ryan Bumpers	Senior Associate	0420F0083: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	2.00
4/8/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0084: Planning - 2.0 - Initial Procedures - Planning.	0.20
4/8/2020	Christopher Ryan Bumpers	Senior Associate	0420F0085: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.40
4/8/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0086: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.40
4/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0087: Quarters - Quarter 3 - Client Communications and Reporting.	2.80
4/8/2020	Megan Christine Gullotta	Manager	0420F0088: Quarters - Quarter 3 - Tax Review Procedures.	1.00
4/8/2020	Megan Christine Gullotta	Manager	0420F0089: Quarters - Quarter 3 - Analytics - Income Statement.	1.00

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Date	Name	Position	Description	Hours
4/8/2020	Maria Kristina Pardo	Associate	0420F0090: Planning - SDC - Aura Services - IT Controls.	0.30
4/8/2020	Katherine Diane Benson	Experienced Associate	0420F0091: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.80
4/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0092: Completion and reporting - Completion Activities - Client Communications and Reporting.	3.10
4/8/2020	Karen M Keelty	Partner	0420F0093: Issues, Consults, Specialists / Experts - Issues & Consultations - Other Required Review Procedures.	0.50
4/9/2020	Christopher Ryan Bumpers	Senior Associate	0420F0094: Substantive Audit Procedures - Accounts Payable - Search for Unrecorded Liabilities.	3.20
4/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0095: Completion and reporting - Completion Activities - Client Communications and Reporting.	1.10
4/9/2020	Christopher Ryan Bumpers	Senior Associate	0420F0096: Substantive Audit Procedures - Operating Expenses - Payroll Costs.	1.90
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0097: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	0.20
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0098: Controls testing - Period-end Financial Reporting - Controls.	1.50
4/9/2020	Adam Jeffrey Stidman	Associate	0420F0099: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.00
4/9/2020	Edwin Nazar	Associate	0420F0100: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.30
4/9/2020	Jeanne Louise Saliwan	Associate	0420F0101: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.20

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Date	Name	Position	Description	Hours
4/9/2020	Karl Bennett Ibe	Associate	0420F0102: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	0.10
4/9/2020	Laurice Sumat	Associate	0420F0103: Assurance - Other - SDC - Knowledge Management - Other Required Review Procedures.	3.00
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0104: Planning - 2.0 - Initial Procedures - Planning.	0.20
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0105: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.70
4/9/2020	Megan Christine Gullotta	Manager	0420F0106: Quarters - Quarter 2 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.40
4/9/2020	Megan Christine Gullotta	Manager	0420F0107: Quarters - Quarter 3 - Planning.	1.20
4/9/2020	Megan Christine Gullotta	Manager	0420F0108: Quarters - Quarter 3 - Unusual Transactions.	0.30
4/9/2020	Brent Michael Marrero	Experienced Associate	0420F0109: EGAs - Assess rsnbInss-inc tax conseq-other txn - Tax Review Procedures.	0.50
4/9/2020	Katherine Diane Benson	Experienced Associate	0420F0110: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.50
4/9/2020	Katherine Diane Benson	Experienced Associate	0420F0111: Engagement Management - Planning - Tax planning guide.	1.20
4/9/2020	Kristen Durelle Spott	Director	0420F0112: Addl time - not otherwise addressed - Provide detail in text - ETR and Rate Reconciliation.	1.00

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Date	Name	Position	Description	Hours
4/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0113: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessee).	0.90
4/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0114: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	1.00
4/9/2020	Adam Jeffrey Stidman	Associate	0420F0115: Quarters - Quarter 3 - Analytics - Income Statement.	2.00
4/9/2020	Adam Jeffrey Stidman	Associate	0420F0116: Continue Quarters - Quarter 3 - Analytics - Income Statement.	3.00
4/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0117: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	0.90
4/10/2020	Adam Jeffrey Stidman	Associate	0420F0118: Completion and reporting - Completion Activities - Analytics - Income Statement.	3.00
4/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0119: Completion and reporting - Completion Activities - Completion Activities.	0.80
4/10/2020	Megan Christine Gullotta	Manager	0420F0120: Controls testing - Intangible Assets & Goodwill - Controls.	4.00
4/10/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0121: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	0.70
4/10/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0122: Controls testing - Period-end Financial Reporting - Controls.	1.60
4/10/2020	Megan Christine Gullotta	Manager	0420F0123: Engagement Management - Project Management - Client Billings and Invoice Review.	1.50
4/10/2020	Adam Jeffrey Stidman	Associate	0420F0124: Controls testing - Purchasing & Payables - Prepaid Expenses.	2.00
4/10/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0125: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.80

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Date	Name	Position	Description	Hours
4/10/2020	Christopher Ryan Bumpers	Senior Associate	0420F0126: Quarters - Quarter 3 - Analytics - Revenue.	2.00
4/10/2020	Kristen Durelle Spott	Director	0420F0127: Addl time - not otherwise addressed - Provide detail in text - ETR and Rate Reconciliation.	0.50
4/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0128: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	1.20
4/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0129: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	1.10
4/13/2020	Adam Jeffrey Stidman	Associate	0420F0130: Completion and reporting - Completion Activities - Analytics - Income Statement.	2.50
4/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0131: Completion and reporting - Completion Activities - Summary of uncorrected misstatements.	0.80
4/13/2020	Megan Christine Gullotta	Manager	0420F0132: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.50
4/13/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0133: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.30
4/13/2020	Christopher Ryan Bumpers	Senior Associate	0420F0134: Substantive Audit Procedures - Goodwill (incl impairment eval) - Goodwill Rollforward.	3.80
4/13/2020	Megan Christine Gullotta	Manager	0420F0135: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	2.00
4/13/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0136: Substantive Audit Procedures - Operating Expenses - Lead Schedule.	0.60

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Date	Name	Position	Description	Hours
4/13/2020	Adam Jeffrey Stidman	Associate	0420F0137: Substantive Audit Procedures - Payroll Accrual / Expense - Payroll Costs.	3.00
4/13/2020	Christopher Ryan Bumpers	Senior Associate	0420F0138: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.00
4/13/2020	Christopher Ryan Bumpers	Senior Associate	0420F0139: Controls testing - Period-end Financial Reporting - Controls.	1.00
4/13/2020	Megan Christine Gullotta	Manager	0420F0140: Engagement Management - Project Management - Team Resource planning and updates.	0.40
4/13/2020	Adam Jeffrey Stidman	Associate	0420F0141: Controls testing - Purchasing & Payables - Prepaid Expenses.	2.00
4/13/2020	Christopher Ryan Bumpers	Senior Associate	0420F0142: Controls testing - Revenue & Receivables - Controls.	2.20
4/13/2020	Megan Christine Gullotta	Manager	0420F0143: Controls testing - Revenue & Receivables - Controls.	1.00
4/13/2020	Adam Jeffrey Stidman	Associate	0420F0144: Controls testing - Taxes - Controls.	1.50
4/13/2020	Rob Glasgow	Partner	0420F0145: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	2.50
4/13/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0146: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.50
4/13/2020	Megan Christine Gullotta	Manager	0420F0147: Quarters - Quarter 3 - Other Required Review Procedures.	1.50
4/13/2020	Anabelle Go	Associate	0420F0148: Planning - SDC - Aura Services - IT Controls.	0.20
4/13/2020	John S Schoonmaker	Partner	0420F0149: Partner Time - Budgeted Project - Tax Review Procedures.	0.50

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Date	Name	Position	Description	Hours
4/13/2020	Katherine Diane Benson	Experienced Associate	0420F0150: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.30
4/13/2020	Kristen Durelle Spott	Director	0420F0151: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.80
4/13/2020	Katherine Diane Benson	Experienced Associate	0420F0152: Engagement Management - Planning - Tax planning guide.	2.00
4/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0153: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing of 1/1 adoption adjustment.	0.60
4/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0154: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	0.90
4/14/2020	Megan Christine Gullotta	Manager	0420F0155: Client management - Client Meetings - Financial Statement Tie Out.	0.50
4/14/2020	Megan Christine Gullotta	Manager	0420F0156: Controls testing - Intangible Assets & Goodwill - Controls.	1.50
4/14/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0157: Substantive Audit Procedures - Operating Expenses - Lead Schedule.	0.20
4/14/2020	Adam Jeffrey Stidman	Associate	0420F0158: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	3.00
4/14/2020	Christopher Ryan Bumpers	Senior Associate	0420F0159: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.00
4/14/2020	Adam Jeffrey Stidman	Associate	0420F0160: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	3.00
4/14/2020	Adam Jeffrey Stidman	Associate	0420F0161: Controls testing - Property, Plant & Equipment - Controls.	1.00

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Date	Name	Position	Description	Hours
4/14/2020	Christopher Ryan Bumpers	Senior Associate	0420F0162: Quarters - Quarter 3 - Analytics - Balance Sheet.	1.80
4/14/2020	Christopher Ryan Bumpers	Senior Associate	0420F0163: Quarters - Quarter 3 - Analytics - Income Statement.	1.20
4/14/2020	Megan Christine Gullotta	Manager	0420F0164: Quarters - Quarter 4 - Analytics - Balance Sheet.	0.50
4/14/2020	Rob Glasgow	Partner	0420F0165: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	2.80
4/14/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0166: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.90
4/14/2020	Christopher Ryan Bumpers	Senior Associate	0420F0167: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.50
4/14/2020	Katherine Diane Benson	Experienced Associate	0420F0168: Engagement Management - Billing / PFFs / Admin - Tax planning guide.	1.40
4/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0169: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing of 1/1 adoption adjustment.	1.20
4/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0170: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessee).	0.80
4/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0171: Engagement Management - Project Management - Planning, Project Management, Issue Management.	0.70
4/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0173: Controls testing - Benefits - Controls.	0.60

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Date	Name	Position	Description	Hours
4/15/2020	Jacob C Kinney	Director	0420F0174: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	0.80
4/15/2020	Jacob C Kinney	Director	0420F0175: Client management - Client Meetings - Team Resource planning and updates.	1.50
4/15/2020	Megan Christine Gullotta	Manager	0420F0176: Client management - Client Meetings - Client Communications and Reporting.	0.50
4/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0177: Completion and reporting - Completion Activities - Summary of uncorrected misstatements.	1.10
4/15/2020	Jacob C Kinney	Director	0420F0178: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	1.50
4/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0179: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.70
4/15/2020	Megan Christine Gullotta	Manager	0420F0180: Controls testing - Intangible Assets & Goodwill - Controls.	2.90
4/15/2020	Adam Jeffrey Stidman	Associate	0420F0181: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	1.00
4/15/2020	Adam Jeffrey Stidman	Associate	0420F0182: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	3.00
4/15/2020	Megan Christine Gullotta	Manager	0420F0183: Engagement Management - Project Management - Team Resource planning and updates.	0.50
4/15/2020	Adam Jeffrey Stidman	Associate	0420F0184: Controls testing - Property, Plant & Equipment - Controls.	4.00
4/15/2020	Megan Christine Gullotta	Manager	0420F0185: Controls testing - Revenue & Receivables - Controls.	0.50

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Date	Name	Position	Description	Hours
4/15/2020	Rob Glasgow	Partner	0420F0186: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	2.10
4/15/2020	Jose Marcelo Alcaria	Associate	0420F0187: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
4/15/2020	Jose Marcelo Alcaria	Associate	0420F0188: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
4/15/2020	Cyril France Trinidad	Manager	0420F0189: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.20
4/15/2020	John S Schoonmaker	Partner	0420F0190: Partner Time - Budgeted Project - Tax Review Procedures.	0.50
4/15/2020	Kristen Durelle Spott	Director	0420F0191: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	1.50
4/15/2020	Katherine Diane Benson	Experienced Associate	0420F0192: Engagement Management - Meetings - Tax planning guide.	0.70
4/15/2020	Katherine Diane Benson	Experienced Associate	0420F0193: Engagement Management - Planning - Tax Review Procedures.	0.20
4/15/2020	Karen M Keelty	Partner	0420F0195: Issues, Consults, Specialists / Experts - Issues & Consultations - Other Required Review Procedures.	0.50
4/15/2020	Christopher Ryan Bumpers	Senior Associate	0420F0196: Controls testing - Intangible Assets & Goodwill - Controls.	5.00
4/15/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0197: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	4.70
4/15/2020	Christopher Ryan Bumpers	Senior Associate	0420F0198: Continue Controls testing - Intangible Assets & Goodwill - Controls.	5.00

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Date	Name	Position	Description	Hours
4/15/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0199: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out - Quarter 3.	4.70
4/16/2020	Megan Christine Gullotta	Manager	0420F0200: Substantive Audit Procedures - Goodwill (incl impairment eval) - Reporting Unit Assessment.	1.50
4/16/2020	Megan Christine Gullotta	Manager	0420F0201: Substantive Audit Procedures - Goodwill (incl impairment eval) - Assumptions and Discount Rate.	1.00
4/16/2020	Megan Christine Gullotta	Manager	0420F0202: Substantive Audit Procedures - Intangible Assets / Amortization - Impairment Assessments.	1.30
4/16/2020	Adam Jeffrey Stidman	Associate	0420F0203: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	1.00
4/16/2020	Adam Jeffrey Stidman	Associate	0420F0204: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	4.00
4/16/2020	Jacob C Kinney	Director	0420F0205: Engagement Management - Project Management - Team Resource planning and updates.	1.50
4/16/2020	Adam Jeffrey Stidman	Associate	0420F0206: Controls testing - Property, Plant & Equipment - Controls.	3.00
4/16/2020	Jacob C Kinney	Director	0420F0207: Quarters - Quarter 2 - Analytics - Balance Sheet.	2.00
4/16/2020	Jacob C Kinney	Director	0420F0208: Review and Supervision - Review and Supervision - Manager Only - Analytics - Income Statement.	2.00
4/16/2020	Jose Marcelo Alcaria	Associate	0420F0209: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	4.00
4/16/2020	Jose Marcelo Alcaria	Associate	0420F0210: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20

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Date	Name	Position	Description	Hours
4/16/2020	Michelle Melchor	Associate	0420F0211: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	5.00
4/16/2020	Christopher Ryan Bumpers	Senior Associate	0420F0212: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.40
4/16/2020	Christopher Ryan Bumpers	Senior Associate	0420F0213: Quarters - Quarter 3 - Analytics - Balance Sheet.	1.60
4/16/2020	Megan Christine Gullotta	Manager	0420F0214: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.20
4/16/2020	Katherine Diane Benson	Experienced Associate	0420F0215: Engagement Management - Planning - Tax planning guide.	0.80
4/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0216: Quarters - Quarter 2 - Q2 - Review and Testing of Disclosures (Quarterly).	1.50
4/16/2020	Christine May Tingzon	Associate	0420F0218: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.50
4/16/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0219: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	4.10
4/16/2020	Christine May Tingzon	Associate	0420F0220: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
4/16/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0221: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out - Quarter 3.	4.00
4/16/2020	Nikka Mae Ligarte	Associate	0520F0004: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50

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Date	Name	Position	Description	Hours
4/17/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0222: Controls testing - Entity-Level Controls - Entity-Level Controls.	0.40
4/17/2020	Adam Jeffrey Stidman	Associate	0420F0223: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	4.00
4/17/2020	Christopher Ryan Bumpers	Senior Associate	0420F0224: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.50
4/17/2020	Jacob C Kinney	Director	0420F0225: Engagement Management - Project Management - Team Resource planning and updates.	0.50
4/17/2020	Adam Jeffrey Stidman	Associate	0420F0226: Controls testing - Property, Plant & Equipment - Controls.	2.00
4/17/2020	Jacob C Kinney	Director	0420F0227: Quarters - Quarter 2 - Client Communications and Reporting.	3.50
4/17/2020	Jacob C Kinney	Director	0420F0228: Quarters - Quarter 3 - Analytics - Balance Sheet.	2.50
4/17/2020	Jacob C Kinney	Director	0420F0229: Review and Supervision - Review and Supervision - Manager Only - Analytics - Income Statement.	1.50
4/17/2020	Jitsoma Dey	Associate	0420F0230: Other Audit/Audit Related Activities - SDC - Data Assurance -JE SAS99/ISA240 - Journal Entries - DA.	1.50
4/17/2020	Christine May Tingzon	Associate	0420F0231: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.50
4/17/2020	Christopher Besmonte	Associate	0420F0232: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
4/17/2020	Jose Marcelo Alcaria	Associate	0420F0233: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.30
4/17/2020	Jose Marcelo Alcaria	Associate	0420F0234: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20

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Date	Name	Position	Description	Hours
4/17/2020	Louierose Heruela	Associate	0420F0235: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.50
4/17/2020	Louierose Heruela	Associate	0420F0236: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
4/17/2020	Michelle Melchor	Associate	0420F0237: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
4/17/2020	Christopher Ryan Bumpers	Senior Associate	0420F0238: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.50
4/17/2020	Megan Christine Gullotta	Manager	0420F0239: Quarters - Quarter 3 - Unusual Transactions.	0.60
4/17/2020	Megan Christine Gullotta	Manager	0420F0240: Quarters - Quarter 3 - Statement of Cash Flows.	1.00
4/17/2020	Katherine Diane Benson	Experienced Associate	0420F0241: Engagement Management - Billing / PFFs / Admin - Tax planning guide.	0.20
4/17/2020	Katherine Diane Benson	Experienced Associate	0420F0242: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.80
4/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0243: Substantive Audit Procedures - PP&E / Leases / Depreciation - Substantive Testing (Lessee).	0.80
4/17/2020	Megan Christine Gullotta	Manager	0420F0244: Substantive Audit Procedures - PP&E / Leases / Depreciation - Controls.	1.00
4/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0245: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	1.10

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4/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0246: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Manual load of new leases / Key Report testing.	0.90
4/17/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0248: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	0.60
4/17/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0249: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.30
4/17/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0250: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out - Quarter 3.	3.30
4/18/2020	John S Schoonmaker	Partner	0420F0251: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
4/20/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0252: Completion and reporting - Completion Activities - Completion Activities.	0.80
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0253: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	1.40
4/20/2020	Megan Christine Gullotta	Manager	0420F0254: Controls testing - Intangible Assets & Goodwill - Controls.	1.50
4/20/2020	Christopher Ryan Bumpers	Senior Associate	0420F0255: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.50
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0256: Substantive Audit Procedures - Pension / Benefits BS & IS - Financial Statement Tie Out.	2.10
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0257: Substantive Audit Procedures - Pension / Benefits BS & IS - Confirmations.	0.60

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4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0258: Controls testing - Period-end Financial Reporting - Controls.	0.80
4/20/2020	Megan Christine Gullotta	Manager	0420F0259: Substantive Audit Procedures - PP&E / Leases / Depreciation - Controls.	1.30
4/20/2020	Megan Christine Gullotta	Manager	0420F0260: Controls testing - Property, Plant & Equipment - Controls.	1.00
4/20/2020	Megan Christine Gullotta	Manager	0420F0261: Controls testing - Revenue & Receivables - Controls.	1.50
4/20/2020	Jose Marcelo Alcaria	Associate	0420F0262: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
4/20/2020	Jose Marcelo Alcaria	Associate	0420F0263: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.30
4/20/2020	Louierose Heruela	Associate	0420F0264: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
4/20/2020	Michelle Melchor	Associate	0420F0265: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
4/20/2020	Francis Ollanda	Associate	0420F0266: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.10
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0267: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.90
4/20/2020	Christopher Ryan Bumpers	Senior Associate	0420F0268: Quarters - Quarter 3 - Analytics - Balance Sheet.	3.00

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4/20/2020	Christopher Ryan Bumpers	Senior Associate	0420F0269: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.00
4/20/2020	Christopher Ryan Bumpers	Senior Associate	0420F0270: Quarters - Quarter 3 - Analytics - Income Statement.	3.00
4/20/2020	Brent Michael Marrero	Experienced Associate	0420F0271: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	1.50
4/20/2020	John S Schoonmaker	Partner	0420F0272: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
4/20/2020	Katherine Diane Benson	Experienced Associate	0420F0273: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.90
4/20/2020	Kristen Durelle Spott	Director	0420F0274: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	1.20
4/20/2020	Brent Michael Marrero	Experienced Associate	0420F0275: Engagement Management - Meetings - Tax Review Procedures.	1.00
4/20/2020	Brent Michael Marrero	Experienced Associate	0420F0276: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	3.50
4/20/2020	Katherine Diane Benson	Experienced Associate	0420F0277: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	1.20
4/20/2020	Brent Michael Marrero	Experienced Associate	0420F0278: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	1.00
4/20/2020	Katherine Diane Benson	Experienced Associate	0420F0279: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	2.40
4/20/2020	Katherine Diane Benson	Experienced Associate	0420F0280: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	0.50

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Date	Name	Position	Description	Hours
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0282: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	4.90
4/20/2020	Adam Jeffrey Stidman	Associate	0420F0283: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	3.00
4/20/2020	Adam Jeffrey Stidman	Associate	0420F0284: Continue Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	4.00
4/21/2020	Jacob C Kinney	Director	0420F0285: Client management - Client Meetings - Assessment and Testing of Controls.	1.50
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0286: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	3.20
4/21/2020	Megan Christine Gullotta	Manager	0420F0287: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	1.00
4/21/2020	Megan Christine Gullotta	Manager	0420F0288: Controls testing - Intangible Assets & Goodwill - Controls.	1.00
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0289: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.80
4/21/2020	Adam Jeffrey Stidman	Associate	0420F0290: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	3.20
4/21/2020	Stephen Brackney	Associate	0420F0291: Other Reporting/Compliance - Other Reporting/Compliance - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.40
4/21/2020	Christopher Ryan Bumpers	Senior Associate	0420F0292: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	2.00
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0293: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	1.10

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Date	Name	Position	Description	Hours
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0294: Controls testing - Period-end Financial Reporting - Controls.	0.20
4/21/2020	Adam Jeffrey Stidman	Associate	0420F0295: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	3.20
4/21/2020	Rob Glasgow	Partner	0420F0296: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	3.00
4/21/2020	Christopher Ryan Bumpers	Senior Associate	0420F0297: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.80
4/21/2020	Christopher Ryan Bumpers	Senior Associate	0420F0298: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.20
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0299: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.70
4/21/2020	Christopher Ryan Bumpers	Senior Associate	0420F0300: Quarters - Quarter 3 - Analytics - Balance Sheet.	1.00
4/21/2020	Megan Christine Gullotta	Manager	0420F0301: Quarters - Quarter 3 - Analytics - Balance Sheet.	2.00
4/21/2020	Megan Christine Gullotta	Manager	0420F0302: Quarters - Quarter 3 - Analytics - Income Statement.	2.00
4/21/2020	Katherine Diane Benson	Experienced Associate	0420F0303: Engagement Management - Planning - Tax planning guide.	1.00
4/21/2020	Katherine Diane Benson	Experienced Associate	0420F0304: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	1.40

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Date	Name	Position	Description	Hours
4/21/2020	Katherine Diane Benson	Experienced Associate	0420F0305: EGAs - Test ASC740 UTPs & review classification - Uncertain Tax Positions.	0.70
4/21/2020	Brent Michael Marrero	Experienced Associate	0420F0306: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	0.50
4/21/2020	Katherine Diane Benson	Experienced Associate	0420F0307: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	0.60
4/21/2020	Brent Michael Marrero	Experienced Associate	0420F0310: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	3.00
4/21/2020	Brent Michael Marrero	Experienced Associate	0420F0311: Continue EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	3.00
4/22/2020	Stephen Brackney	Associate	0420F0312: Substantive Audit Procedures - Accounts Receivable - Accounts Receivable Reconciliation.	2.40
4/22/2020	Christopher Ryan Bumpers	Senior Associate	0420F0313: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.50
4/22/2020	Megan Christine Gullotta	Manager	0420F0314: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.00
4/22/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0315: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	3.90
4/22/2020	Stephen Brackney	Associate	0420F0316: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.30
4/22/2020	Christopher Ryan Bumpers	Senior Associate	0420F0317: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.20

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Date	Name	Position	Description	Hours
4/22/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0318: Substantive Audit Procedures - Pension / Benefits BS & IS - Confirmations.	0.50
4/22/2020	Adam Jeffrey Stidman	Associate	0420F0319: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.00
4/22/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0320: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.90
4/22/2020	Christopher Ryan Bumpers	Senior Associate	0420F0321: Controls testing - Intangible Assets & Goodwill - Controls.	3.50
4/22/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0322: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.90
4/22/2020	Megan Christine Gullotta	Manager	0420F0323: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.00
4/22/2020	Megan Christine Gullotta	Manager	0420F0324: Quarters - Quarter 3 - Analytics - Balance Sheet.	0.50
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0325: EGAs - Assess realizability of DTAs - Valuation Allowance Assessment.	1.40
4/22/2020	Thomas Matthew Liu	Senior Associate	0420F0326: Federal Deferred Tax Provision - Data Agreement / Testing - Valuation Allowance Assessment.	4.00
4/22/2020	Thomas Matthew Liu	Senior Associate	0420F0327: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	1.80
4/22/2020	Thomas Matthew Liu	Senior Associate	0420F0328: Federal Current Tax Provision - Data gathering/analysis - Income Tax Provision / Return Provision.	1.50

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Date	Name	Position	Description	Hours
4/22/2020	Brent Michael Marrero	Experienced Associate	0420F0329: EGAs - Evaluate accounting policy-Income Taxes - Tax Review Procedures.	0.50
4/22/2020	Brent Michael Marrero	Experienced Associate	0420F0330: EGAs - Lead schedule - Income tax expense - Income Tax Provision / Return Provision.	0.50
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0331: EGAs - Lead schedule - Income tax expense - Lead Schedule.	3.00
4/22/2020	Brent Michael Marrero	Experienced Associate	0420F0332: EGAs - Lead schedule - Income taxes - Deferred Tax Rollforward / Ending Balance.	1.00
4/22/2020	Brent Michael Marrero	Experienced Associate	0420F0333: Engagement Management - Meetings - Tax Review Procedures.	0.50
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0334: ETR Reconciliation - Provide detail in text - ETR and Rate Reconciliation.	1.10
4/22/2020	Brent Michael Marrero	Experienced Associate	0420F0335: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	0.50
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0336: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	1.00
4/22/2020	Adam Jeffrey Stidman	Associate	0420F0337: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	2.00
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0338: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	2.10
4/22/2020	Adam Jeffrey Stidman	Associate	0420F0339: Continue Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	3.00

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Date	Name	Position	Description	Hours
4/22/2020	Katherine Diane Benson	Experienced Associate	0420F0340: Continue EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	3.00
4/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0341: Completion and reporting - Completion Activities - Completion Activities.	2.70
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0342: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.80
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0343: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.20
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0344: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	4.00
4/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0345: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	1.90
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0346: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	2.40
4/23/2020	Stephen Brackney	Associate	0420F0347: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.70
4/23/2020	Adam Jeffrey Stidman	Associate	0420F0348: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	3.00
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0349: Substantive Audit Procedures - Payroll Expense - Payroll Expenses.	1.90
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0350: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	1.40

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Date	Name	Position	Description	Hours
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0351: Controls testing - Period-end Financial Reporting - Controls.	3.00
4/23/2020	Jacob C Kinney	Director	0420F0352: Controls testing - Period-end Financial Reporting - Audit Approach Procedures.	2.10
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0353: Controls testing - Period-end Financial Reporting - Controls.	0.20
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0354: Substantive Audit Procedures - PP&E / Leases / Depreciation - Controls.	1.20
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0355: Walk-through - Production & Inventory - Controls.	0.90
4/23/2020	Jacob C Kinney	Director	0420F0356: Engagement Management - Project Management - Team Resource planning and updates.	0.50
4/23/2020	Adam Jeffrey Stidman	Associate	0420F0357: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.50
4/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0358: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.40
4/23/2020	Jacob C Kinney	Director	0420F0359: Review and Supervision - Review and Supervision - Manager Only - Leases.	3.30
4/23/2020	Christopher Ryan Bumpers	Senior Associate	0420F0360: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.80
4/23/2020	Rob Glasgow	Partner	0420F0361: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	3.80

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Date	Name	Position	Description	Hours
4/23/2020	Adam Jeffrey Stidman	Associate	0420F0362: Completion and reporting - Completion Activities - Completion Activities.	1.50
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0363: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.40
4/23/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0364: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.80
4/23/2020	Megan Christine Gullotta	Manager	0420F0365: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.00
4/23/2020	Katherine Diane Benson	Experienced Associate	0420F0366: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.50
4/23/2020	Brent Michael Marrero	Experienced Associate	0420F0367: Engagement Management - Meetings - Tax Review Procedures.	0.50
4/23/2020	Katherine Diane Benson	Experienced Associate	0420F0368: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	2.20
4/23/2020	Katherine Diane Benson	Experienced Associate	0420F0369: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	2.20
4/23/2020	Brent Michael Marrero	Experienced Associate	0420F0370: EGAs - Test common book/tax diff- PP&E - Tax Review Procedures.	3.00
4/23/2020	Thomas Matthew Liu	Senior Associate	0420F0371: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	2.50
4/23/2020	Brent Michael Marrero	Experienced Associate	0420F0372: Continue EGAs - Test common book/tax diff- PP&E - Tax Review Procedures.	3.00

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Date	Name	Position	Description	Hours
4/23/2020	Thomas Matthew Liu	Senior Associate	0420F0373: Continue Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	3.00
4/24/2020	Stephen Brackney	Associate	0420F0374: Completion and reporting - Completion Activities - Completion Activities.	0.80
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0375: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	1.50
4/24/2020	Stephen Brackney	Associate	0420F0376: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.10
4/24/2020	Christopher Ryan Bumpers	Senior Associate	0420F0377: Controls testing - Intangible Assets & Goodwill - Controls.	1.90
4/24/2020	Megan Christine Gullotta	Manager	0420F0378: Controls testing - Intangible Assets & Goodwill - Controls.	2.50
4/24/2020	Stephen Brackney	Associate	0420F0379: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.40
4/24/2020	Adam Jeffrey Stidman	Associate	0420F0380: Substantive Audit Procedures - Other Non-operating Income / Expense - Payroll Costs.	1.50
4/24/2020	Christopher Ryan Bumpers	Senior Associate	0420F0381: Substantive Audit Procedures - Payroll Expense - Payroll Expenses.	2.30
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0382: Substantive Audit Procedures - Pension / Benefits BS & IS - Confirmations.	1.60
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0383: Substantive Audit Procedures - Pension / Benefits BS & IS - Controls.	2.90

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Date	Name	Position	Description	Hours
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0384: Controls testing - Period-end Financial Reporting - Controls.	0.50
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0385: Substantive Audit Procedures - PP&E / Leases / Depreciation - Capitalized Labor.	0.80
4/24/2020	Adam Jeffrey Stidman	Associate	0420F0386: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.50
4/24/2020	Christopher Ryan Bumpers	Senior Associate	0420F0387: Controls testing - Revenue & Receivables - Controls.	1.60
4/24/2020	Christopher Ryan Bumpers	Senior Associate	0420F0388: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Risk Assurance.	2.20
4/24/2020	Megan Christine Gullotta	Manager	0420F0389: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Deferred Tax Rollforward / Ending Balance.	1.50
4/24/2020	Rob Glasgow	Partner	0420F0390: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	4.20
4/24/2020	Adam Jeffrey Stidman	Associate	0420F0391: Completion and reporting - Completion Activities - Completion Activities.	4.00
4/24/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0392: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.20
4/24/2020	Kristen Durelle Spott	Director	0420F0393: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.80
4/24/2020	Brent Michael Marrero	Experienced Associate	0420F0394: Engagement Management - Meetings - Tax Review Procedures.	1.00

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Date	Name	Position	Description	Hours
4/24/2020	Katherine Diane Benson	Experienced Associate	0420F0395: Engagement Management - Meetings - Income Tax Provision / Return Provision.	1.00
4/24/2020	Kristen Durelle Spott	Director	0420F0396: Engagement Management - Planning - Deferred Tax Rollforward / Ending Balance.	0.50
4/24/2020	Katherine Diane Benson	Experienced Associate	0420F0397: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	1.50
4/24/2020	Brent Michael Marrero	Experienced Associate	0420F0398: EGAs - Test common book/tax diff- PP&E - Tax Review Procedures.	3.00
4/24/2020	Katherine Diane Benson	Experienced Associate	0420F0399: EGAs - Test current income tax balances - Income Tax Provision / Return Provision.	3.40
4/24/2020	Brent Michael Marrero	Experienced Associate	0420F0400: EGAs - Test current income tax provision - Income Tax Provision / Return Provision.	1.50
4/24/2020	Katherine Diane Benson	Experienced Associate	0420F0401: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	0.60
4/25/2020	Adam Jeffrey Stidman	Associate	0420F0403: Controls testing - Entity-Level Controls - Entity-Level Controls.	2.00
4/25/2020	Stephen Brackney	Associate	0420F0404: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
4/25/2020	Megan Christine Gullotta	Manager	0420F0405: Substantive Audit Procedures - Goodwill (incl impairment eval) - Controls.	1.00
4/25/2020	Megan Christine Gullotta	Manager	0420F0406: Controls testing - Intangible Assets & Goodwill - Valuation Model.	2.00

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Date	Name	Position	Description	Hours
4/25/2020	Christopher Ryan Bumpers	Senior Associate	0420F0407: Controls testing - Intangible Assets & Goodwill - Controls.	5.00
4/25/2020	Brent Michael Marrero	Experienced Associate	0420F0408: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	0.50
4/25/2020	Brent Michael Marrero	Experienced Associate	0420F0409: EGAs - Y/E rollforward testing - Income taxes - Deferred Tax Rollforward / Ending Balance.	2.00
4/26/2020	Christopher Ryan Bumpers	Senior Associate	0420F0410: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	3.00
4/26/2020	Megan Christine Gullotta	Manager	0420F0411: Substantive Audit Procedures - Goodwill (incl impairment eval) - Controls.	1.80
4/26/2020	Megan Christine Gullotta	Manager	0420F0412: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Income Tax Provision / Return Provision.	1.00
4/26/2020	John S Schoonmaker	Partner	0420F0413: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
4/26/2020	Katherine Diane Benson	Experienced Associate	0420F0414: EGAs - Lead schedule - Income taxes - Deferred Tax Rollforward / Ending Balance.	0.60
4/26/2020	Katherine Diane Benson	Experienced Associate	0420F0415: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	0.90
4/27/2020	Stephen Brackney	Associate	0420F0416: Substantive Audit Procedures - Accounts Receivable - Transaction testing.	1.30
4/27/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0417: Completion and reporting - Completion Activities - Client Communications and Reporting.	1.00
4/27/2020	Stephen Brackney	Associate	0420F0418: Completion and reporting - Completion Activities - Completion Activities.	0.60

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Date	Name	Position	Description	Hours
4/27/2020	Christopher Ryan Bumpers	Senior Associate	0420F0419: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.20
4/27/2020	Megan Christine Gullotta	Manager	0420F0420: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.50
4/27/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0421: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	1.10
4/27/2020	Christopher Ryan Bumpers	Senior Associate	0420F0422: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.00
4/27/2020	Megan Christine Gullotta	Manager	0420F0423: Controls testing - Intangible Assets & Goodwill - Controls.	1.50
4/27/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0424: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.90
4/27/2020	Adam Jeffrey Stidman	Associate	0420F0425: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Income Statement.	3.50
4/27/2020	Stephen Brackney	Associate	0420F0426: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.20
4/27/2020	Adam Jeffrey Stidman	Associate	0420F0427: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	2.00
4/27/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0428: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	2.20
4/27/2020	Christopher Ryan Bumpers	Senior Associate	0420F0429: Controls testing - Period-end Financial Reporting - Controls.	2.80

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Date	Name	Position	Description	Hours
4/27/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0430: Controls testing - Period-end Financial Reporting - Controls.	0.80
4/27/2020	Megan Christine Gullotta	Manager	0420F0431: Quarters - Quarter 4 - Analytics - Income Statement.	1.50
4/27/2020	Stephen Brackney	Associate	0420F0432: Substantive Audit Procedures - Revenue - Financial Statement Tie Out.	1.40
4/27/2020	Adam Jeffrey Stidman	Associate	0420F0433: Controls testing - Revenue & Receivables - Controls.	1.50
4/27/2020	Megan Christine Gullotta	Manager	0420F0434: Controls testing - Revenue & Receivables - Controls.	0.50
4/27/2020	Christopher Ryan Bumpers	Senior Associate	0420F0435: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	3.00
4/27/2020	Jordan Lorraine Walker	Senior Associate	0420F0436: Controls testing - Taxes - TS Scoping Memo.	0.70
4/27/2020	Katherine Diane Benson	Experienced Associate	0420F0437: EGAs - Assess realizability of DTAs - Valuation Allowance Assessment.	1.30
4/27/2020	Brent Michael Marrero	Experienced Associate	0420F0438: Engagement Management - Meetings - Tax Review Procedures.	1.50
4/27/2020	Katherine Diane Benson	Experienced Associate	0420F0439: Engagement Management - Meetings - Tax planning guide.	1.90
4/27/2020	Kristen Durelle Spott	Director	0420F0440: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	0.50

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Date	Name	Position	Description	Hours
4/27/2020	Brent Michael Marrero	Experienced Associate	0420F0441: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	1.00
4/27/2020	Brent Michael Marrero	Experienced Associate	0420F0442: EGAs - Test common book/tax diff- PP&E - Tax Review Procedures.	1.00
4/27/2020	Katherine Diane Benson	Experienced Associate	0420F0443: EGAs - Test current income tax balances - Income Tax Provision / Return Provision.	2.20
4/27/2020	Katherine Diane Benson	Experienced Associate	0420F0444: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	3.90
4/27/2020	Katherine Diane Benson	Experienced Associate	0420F0445: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	3.60
4/27/2020	Karen M Keelty	Partner	0420F0446: Issues, Consults, Specialists / Experts - Issues & Consultations - Other Required Review Procedures.	1.00
4/27/2020	Savannah Cravens	Senior Manager	0420F0447: Interim Tax Provision - Tax Technical Analysis - Tax Review Procedures.	2.60
4/27/2020	Savannah Cravens	Senior Manager	0420F0448: Continue Interim Tax Provision - Tax Technical Analysis - Tax Review Procedures.	3.00
4/28/2020	Stephen Brackney	Associate	0420F0449: Substantive Audit Procedures - Accounts Receivable - Transaction testing.	0.70
4/28/2020	Jacob C Kinney	Director	0420F0450: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	3.00
4/28/2020	Stephen Brackney	Associate	0420F0451: Completion and reporting - Completion Activities - Completion Activities.	1.40
4/28/2020	Christopher Ryan Bumpers	Senior Associate	0420F0452: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	3.90

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Date	Name	Position	Description	Hours
4/28/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0453: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.70
4/28/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0454: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	4.00
4/28/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0455: Controls testing - Entity-Level Controls - Entity-Level Controls.	1.30
4/28/2020	Christopher Ryan Bumpers	Senior Associate	0420F0456: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.10
4/28/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0457: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.90
4/28/2020	Adam Jeffrey Stidman	Associate	0420F0458: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Disaggregated Revenue.	2.00
4/28/2020	Stephen Brackney	Associate	0420F0459: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	3.10
4/28/2020	Adam Jeffrey Stidman	Associate	0420F0460: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	2.00
4/28/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0461: Controls testing - Period-end Financial Reporting - Entity-Level Controls.	0.80
4/28/2020	Adam Jeffrey Stidman	Associate	0420F0462: Substantive Audit Procedures - PP&E / Leases / Depreciation - Analytics - Income Statement.	3.00
4/28/2020	Adam Jeffrey Stidman	Associate	0420F0463: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.00

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Date	Name	Position	Description	Hours
4/28/2020	Stephen Brackney	Associate	0420F0464: Substantive Audit Procedures - Revenue - Financial Statement Tie Out.	0.90
4/28/2020	Megan Christine Gullotta	Manager	0420F0465: Controls testing - Revenue & Receivables - Controls.	2.00
4/28/2020	Stephen Brackney	Associate	0420F0466: Controls testing - Revenue & Receivables - Controls.	0.80
4/28/2020	Megan Christine Gullotta	Manager	0420F0467: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Deferred Tax Rollforward / Ending Balance.	1.00
4/28/2020	Jordan Lorraine Walker	Senior Associate	0420F0468: Controls testing - Taxes - Controls.	1.10
4/28/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0469: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.60
4/28/2020	Megan Christine Gullotta	Manager	0420F0470: Quarters - Quarter 3 - Analytics - Balance Sheet.	1.00
4/28/2020	Megan Christine Gullotta	Manager	0420F0471: Quarters - Quarter 3 - Analytics - Income Statement.	1.00
4/28/2020	Kristen Durelle Spott	Director	0420F0472: Engagement Management - Billing / PFFs / Admin - ETR and Rate Reconciliation.	0.50
4/28/2020	Katherine Diane Benson	Experienced Associate	0420F0473: Engagement Management - Meetings - ETR and Rate Reconciliation.	1.10
4/28/2020	Kristen Durelle Spott	Director	0420F0474: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	2.00
4/28/2020	Katherine Diane Benson	Experienced Associate	0420F0475: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	4.20

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Date	Name	Position	Description	Hours
4/28/2020	Katherine Diane Benson	Experienced Associate	0420F0476: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	2.90
4/28/2020	Cory Paul Cacamo	Experienced Associate	0420F0477: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	4.70
4/28/2020	Cory Paul Cacamo	Experienced Associate	0420F0478: Engagement Management - Project Management - Planning, Project Management, Issue Management.	1.80
4/28/2020	Cory Paul Cacamo	Experienced Associate	0420F0479: Controls testing - Property, Plant & Equipment - Assessment and Testing of Controls.	1.70
4/28/2020	Chad Soares	Partner	0420F0480: Issues, Consults, Specialists / Experts - - Real estate and lease obligation testing.	2.00
4/28/2020	Katherine Diane Benson	Experienced Associate	0420F0481: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	2.90
4/28/2020	Katherine Diane Benson	Experienced Associate	0420F0482: Continue EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	3.00
4/28/2020	Cyril France Trinidad	Manager	0520F0005: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.20
4/28/2020	Nikka Mae Ligarte	Associate	0520F0006: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
4/29/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0483: Controls testing - Benefits - Controls.	1.70
4/29/2020	Adam Jeffrey Stidman	Associate	0420F0484: Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	1.50
4/29/2020	Stephen Brackney	Associate	0420F0485: Completion and reporting - Completion Activities - Completion Activities.	1.80

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Date	Name	Position	Description	Hours
4/29/2020	Christopher Ryan Bumpers	Senior Associate	0420F0486: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.20
4/29/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0487: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	3.70
4/29/2020	Christopher Ryan Bumpers	Senior Associate	0420F0488: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.30
4/29/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0489: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.30
4/29/2020	Stephen Brackney	Associate	0420F0490: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.90
4/29/2020	Stephen Brackney	Associate	0420F0491: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.30
4/29/2020	Megan Christine Gullotta	Manager	0420F0492: Controls testing - Intangible Assets & Goodwill - Controls.	1.40
4/29/2020	Adam Jeffrey Stidman	Associate	0420F0493: Substantive Audit Procedures - Notes Payable & Long-term Debt - Other Audit Procedures.	1.50
4/29/2020	Adam Jeffrey Stidman	Associate	0420F0494: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Disaggregated Revenue.	2.00
4/29/2020	Christopher Ryan Bumpers	Senior Associate	0420F0495: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	2.10
4/29/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0496: Engagement Management - Project Management - Team Resource planning and updates.	1.10
4/29/2020	Jacob C Kinney	Director	0420F0497: Engagement Management - Project Management - Team Resource planning and updates.	1.50

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Date	Name	Position	Description	Hours
4/29/2020	Adam Jeffrey Stidman	Associate	0420F0498: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.50
4/29/2020	Jacob C Kinney	Director	0420F0499: Quarters - Quarter 3 - Q3 - Review and Testing of Disclosures (Quarterly).	1.50
4/29/2020	Christopher Ryan Bumpers	Senior Associate	0420F0500: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	2.40
4/29/2020	Megan Christine Gullotta	Manager	0420F0501: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Deferred Tax Rollforward / Ending Balance.	1.00
4/29/2020	Megan Christine Gullotta	Manager	0420F0502: Controls testing - Taxes - Controls.	1.00
4/29/2020	Rob Glasgow	Partner	0420F0503: Lead Engagement Partner Time - Review and Supervision - Partner Time - Controls.	4.70
4/29/2020	Nikka Mae Ligarte	Associate	0420F0504: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.20
4/29/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0505: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.60
4/29/2020	Katherine Diane Benson	Experienced Associate	0420F0506: EGAs - Assess realizability of DTAs - Valuation Allowance Assessment.	3.20
4/29/2020	Brent Michael Marrero	Experienced Associate	0420F0507: Engagement Management - Meetings - Tax Review Procedures.	0.50
4/29/2020	Kristen Durelle Spott	Director	0420F0508: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	4.30

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4/29/2020	Katherine Diane Benson	Experienced Associate	0420F0509: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	0.90
4/29/2020	Katherine Diane Benson	Experienced Associate	0420F0510: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	2.60
4/29/2020	Brent Michael Marrero	Experienced Associate	0420F0511: EGAs - Test deferred income tax balances - Deferred Tax Rollforward / Ending Balance.	2.00
4/29/2020	Katherine Diane Benson	Experienced Associate	0420F0512: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	3.10
4/29/2020	Katherine Diane Benson	Experienced Associate	0420F0513: EGAs - Test effective tax rate reconciliation - Income Tax Provision / Return Provision.	0.90
4/29/2020	John S Schoonmaker	Partner	0420F0514: Partner Time - Budgeted Project - Tax Review Procedures.	3.50
4/29/2020	John S Schoonmaker	Partner	0420F0515: Continue Partner Time - Budgeted Project - Tax Review Procedures.	3.00
4/29/2020	Arjay Julian	Associate	0520F0007: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.10
4/29/2020	Nikka Mae Ligarte	Associate	0520F0008: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
4/30/2020	Adam Jeffrey Stidman	Associate	0420F0516: Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	1.50
4/30/2020	Stephen Brackney	Associate	0420F0517: Completion and reporting - Completion Activities - Completion Activities.	0.70
4/30/2020	Stephen Brackney	Associate	0420F0518: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	2.80

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4/30/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0519: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
4/30/2020	Stephen Brackney	Associate	0420F0520: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.60
4/30/2020	Stephen Brackney	Associate	0420F0521: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.30
4/30/2020	Christopher Ryan Bumpers	Senior Associate	0420F0522: Substantive Audit Procedures - Goodwill (incl impairment eval) - Goodwill Rollforward.	0.80
4/30/2020	Megan Christine Gullotta	Manager	0420F0523: Substantive Audit Procedures - Goodwill (incl impairment eval) - Cash Flow Projections.	2.30
4/30/2020	Christopher Ryan Bumpers	Senior Associate	0420F0524: Controls testing - Intangible Assets & Goodwill - Controls.	2.20
4/30/2020	Adam Jeffrey Stidman	Associate	0420F0525: Substantive Audit Procedures - Notes Payable & Long-term Debt - Other Audit Procedures.	1.50
4/30/2020	Adam Jeffrey Stidman	Associate	0420F0526: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Analytics - Disaggregated Revenue.	2.00
4/30/2020	Adam Jeffrey Stidman	Associate	0420F0527: Controls testing - Property, Plant & Equipment - Key Report Testing/Significant Spreadsheet Testing - Core Team.	2.00
4/30/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420F0528: Quarters - Quarter 4 - Other Required Review Procedures.	0.90
4/30/2020	Jacob C Kinney	Director	0420F0529: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	5.00
4/30/2020	Megan Christine Gullotta	Manager	0420F0530: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Deferred Tax Rollforward / Ending Balance.	1.50

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Date	Name	Position	Description	Hours
4/30/2020	Jordan Lorraine Walker	Senior Associate	0420F0531: Controls testing - Taxes - Controls.	0.90
4/30/2020	Christopher Ryan Bumpers	Senior Associate	0420F0532: Completion and reporting - Client Communications and Reporting - Completion Activities.	3.40
4/30/2020	Christopher Ryan Bumpers	Senior Associate	0420F0533: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	3.60
4/30/2020	Katherine Diane Benson	Experienced Associate	0420F0534: EGAs - Assess realizability of DTAs - Lead Schedule.	2.10
4/30/2020	Brent Michael Marrero	Experienced Associate	0420F0535: Engagement Management - Meetings - Tax Review Procedures.	1.50
4/30/2020	Katherine Diane Benson	Experienced Associate	0420F0536: Engagement Management - Meetings - Tax planning guide.	2.70
4/30/2020	Katherine Diane Benson	Experienced Associate	0420F0537: EGAs - Rollforward - Deferred income taxes - Deferred Tax Rollforward / Ending Balance.	2.40
4/30/2020	Katherine Diane Benson	Experienced Associate	0420F0538: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	3.40
4/30/2020	Brent Michael Marrero	Experienced Associate	0420F0539: EGAs - Test deferred income tax balances - Deferred Tax Rollforward / Ending Balance.	2.00
4/30/2020	Brent Michael Marrero	Experienced Associate	0420F0540: EGAs - Vfy info fr disc.-Inc/loss eqty invstmnt - Tax Review Procedures.	3.00
4/30/2020	Karen M Keelty	Partner	0420F0541: Issues, Consults, Specialists / Experts - Issues & Consultations - Other Required Review Procedures.	0.50

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4/30/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0542: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.40
4/30/2020	Melvin Geovanny Portillo Orellana	Associate	0420F0543: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.50
4/30/2020	John S Schoonmaker	Partner	0520F0009: Partner Time - Budgeted Project - Valuation Allowance Assessment.	1.00
5/1/2020	Adam Jeffrey Stidman	Associate	0520F0010: Completion and reporting - Completion Activities - Completion Activities.	3.00
5/1/2020	Adam Jeffrey Stidman	Associate	0520F0011: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00
5/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0012: Completion and reporting - Completion Activities - Completion Activities.	1.00
5/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0013: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.00
5/1/2020	Christopher Ryan Bumpers	Senior Associate	0520F0014: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.80
5/1/2020	Christopher Ryan Bumpers	Senior Associate	0520F0015: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	2.30
5/1/2020	Christopher Ryan Bumpers	Senior Associate	0520F0016: Controls testing - Intangible Assets & Goodwill - Controls.	3.90
5/1/2020	Jacob C Kinney	Director	0520F0017: Client management - Client Meetings - Client Communications.	1.10

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Date	Name	Position	Description	Hours
5/1/2020	John S Schoonmaker	Partner	0520F0018: Partner Time - Budgeted Project - ETR and Rate Reconciliation.	1.00
5/1/2020	Jordan Lorraine Walker	Senior Associate	0520F0019: Controls testing - Taxes - Controls.	0.90
5/1/2020	Katherine Diane Benson	Experienced Associate	0520F0020: Engagement Management - Meetings - ETR and Rate Reconciliation.	0.90
5/1/2020	Katherine Diane Benson	Experienced Associate	0520F0021: EGAs - Assess realizability of DTAs - Lead Schedule.	4.20
5/1/2020	Katherine Diane Benson	Experienced Associate	0520F0022: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	2.10
5/1/2020	Kristen Durelle Spott	Director	0520F0023: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	1.80
5/1/2020	Megan Christine Gullotta	Manager	0520F0024: Client management - Client Meetings - Client Communications.	1.00
5/1/2020	Megan Christine Gullotta	Manager	0520F0025: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	2.00
5/1/2020	Megan Christine Gullotta	Manager	0520F0026: Substantive Audit Procedures - Revenue - Transaction testing.	3.00
5/1/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0027: Substantive Audit Procedures - Pension / Benefits BS & IS - Actuarial assumptions - GHRS.	1.60
5/1/2020	Stephen Brackney	Associate	0520F0028: Completion and reporting - Completion Activities - Completion Activities.	0.30
5/1/2020	Stephen Brackney	Associate	0520F0029: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.30

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Date	Name	Position	Description	Hours
5/1/2020	Stephen Brackney	Associate	0520F0030: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.20
5/1/2020	Stephen Brackney	Associate	0520F0031: Substantive Audit Procedures - Service Revenue - Transaction testing.	1.80
5/1/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0032: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	5.90
5/1/2020	Shawn Cortese	Director	0520F0033: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.20
5/2/2020	Megan Christine Gullotta	Manager	0520F0034: Quarters - Quarter 4 - Analytics - Balance Sheet.	1.00
5/2/2020	Megan Christine Gullotta	Manager	0520F0035: Substantive Audit Procedures - Intangible Assets / Amortization - Impairment Assessments.	1.70
5/3/2020	Katherine Diane Benson	Experienced Associate	0520F0036: Engagement Management - Meetings - Deferred Tax Rollforward / Ending Balance.	1.30
5/3/2020	Katherine Diane Benson	Experienced Associate	0520F0037: EGAs - Rollforward - Deferred income taxes - Lead Schedule.	2.70
5/3/2020	Katherine Diane Benson	Experienced Associate	0520F0038: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	0.90
5/3/2020	Katherine Diane Benson	Experienced Associate	0520F0039: EGAs - Test current income tax balances - Income Tax Provision / Return Provision.	0.70
5/4/2020	Adam Jeffrey Stidman	Associate	0520F0040: Completion and reporting - Completion Activities - Completion Activities.	5.00
5/4/2020	Adam Jeffrey Stidman	Associate	0520F0041: Quarters - Quarter 2 - Completion Activities.	1.50

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Date	Name	Position	Description	Hours
5/4/2020	Adam Jeffrey Stidman	Associate	0520F0042: Quarters - Quarter 3 - Completion Activities.	1.50
5/4/2020	Adam Jeffrey Stidman	Associate	0520F0043: Substantive Audit Procedures - Payroll Expense - Payroll Costs.	1.00
5/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0044: Engagement Management - Project Management - Year-end Planning Discussions.	0.40
5/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0045: Substantive Audit Procedures - Other Non-Current Liabilities - Accruals and Provisions.	1.50
5/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0046: Substantive Audit Procedures - Operating Expenses - Payroll Expenses.	1.10
5/4/2020	Anna Alexandria Morados	Associate	0520F0047: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
5/4/2020	Christopher Ryan Bumpers	Senior Associate	0520F0048: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	1.50
5/4/2020	Christopher Ryan Bumpers	Senior Associate	0520F0049: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	1.50
5/4/2020	Christopher Ryan Bumpers	Senior Associate	0520F0050: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	2.50
5/4/2020	Christopher Ryan Bumpers	Senior Associate	0520F0051: Controls testing - Period-end Financial Reporting - Controls.	1.00
5/4/2020	Christopher Ryan Bumpers	Senior Associate	0520F0052: Substantive Audit Procedures - Payroll Expense - Payroll Expenses.	0.50

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Date	Name	Position	Description	Hours
5/4/2020	Jacob C Kinney	Director	0520F0053: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	1.50
5/4/2020	Jacob C Kinney	Director	0520F0054: Engagement Management - Project Management - Team Resource planning and updates.	0.80
5/4/2020	Jacob C Kinney	Director	0520F0055: Controls testing - Period-end Financial Reporting - COSO Framework.	2.00
5/4/2020	Katherine Diane Benson	Experienced Associate	0520F0056: Engagement Management - Meetings - Tax planning guide.	0.60
5/4/2020	Katherine Diane Benson	Experienced Associate	0520F0057: EGAs - Assess realizability of DTAs - Lead Schedule.	0.90
5/4/2020	Katherine Diane Benson	Experienced Associate	0520F0058: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	0.50
5/4/2020	Kristen Durelle Spott	Director	0520F0059: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	3.30
5/4/2020	Megan Christine Gullotta	Manager	0520F0060: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	1.20
5/4/2020	Megan Christine Gullotta	Manager	0520F0061: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	1.60
5/4/2020	Megan Christine Gullotta	Manager	0520F0062: Controls testing - Revenue & Receivables - Controls.	3.70
5/4/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0063: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	2.60

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Date	Name	Position	Description	Hours
5/4/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0064: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	2.80
5/4/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0065: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	0.60
5/4/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0066: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	2.40
5/4/2020	Stephen Brackney	Associate	0520F0067: Completion and reporting - Completion Activities - Completion Activities.	1.30
5/4/2020	Stephen Brackney	Associate	0520F0068: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
5/4/2020	Stephen Brackney	Associate	0520F0069: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	2.20
5/4/2020	Stephen Brackney	Associate	0520F0070: Controls testing - Revenue & Receivables - Controls.	0.30
5/4/2020	Stephen Brackney	Associate	0520F0071: Controls testing - Other - Controls.	0.40
5/4/2020	Stephen Brackney	Associate	0520F0072: Substantive Audit Procedures - Service Revenue - Transaction testing.	1.20
5/4/2020	Thomas Matthew Liu	Senior Associate	0520F0073: Valuation Allowance - Data Agreement / Testing - Valuation Allowance Assessment.	3.20
5/4/2020	Thomas Matthew Liu	Senior Associate	0520F0074: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	4.60
5/4/2020	Nikka Mae Ligarte	Associate	0520F0075: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50

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Date	Name	Position	Description	Hours
5/4/2020	Rob Glasgow	Partner	0520F0076: Substantive Audit Procedures - Goodwill (incl impairment eval) - Controls.	1.20
5/4/2020	Shawn Cortese	Director	0520F0077: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	3.10
5/4/2020	Jose Marcelo Alcaria	Associate	0520F0078: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/4/2020	Katherine Diane Benson	Experienced Associate	0520F0079: Federal Deferred Tax Provision - Data gathering/analysis - Deferred Tax Rollforward / Ending Balance.	4.00
5/4/2020	Jose Marcelo Alcaria	Associate	0520F0080: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/4/2020	Katherine Diane Benson	Experienced Associate	0520F0081: Continue Federal Deferred Tax Provision - Data gathering/analysis - Deferred Tax Rollforward / Ending Balance.	4.40
5/5/2020	Adam Jeffrey Stidman	Associate	0520F0082: Completion and reporting - Completion Activities - Completion Activities.	4.00
5/5/2020	Adam Jeffrey Stidman	Associate	0520F0083: Quarters - Quarter 2 - Completion Activities.	2.50
5/5/2020	Adam Jeffrey Stidman	Associate	0520F0084: Quarters - Quarter 3 - Completion Activities.	2.50
5/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0085: Quarters - Quarter 3 - Q4 - Review and Testing of Disclosures (Annual).	1.50
5/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0086: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	1.40
5/5/2020	Billy Ray Bergantinos	Manager	0520F0087: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.50

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Date	Name	Position	Description	Hours
5/5/2020	Brent Michael Marrero	Experienced Associate	0520F0088: EGAs - Final tax clearance - Tax Review Procedures.	1.00
5/5/2020	Chrissa Joyce Diwag	Associate	0520F0089: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	5.00
5/5/2020	Christopher Ryan Bumpers	Senior Associate	0520F0090: Completion and reporting - Completion Activities - Financial Statement Tie Out.	1.60
5/5/2020	Christopher Ryan Bumpers	Senior Associate	0520F0091: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	1.90
5/5/2020	Christopher Ryan Bumpers	Senior Associate	0520F0092: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.10
5/5/2020	Christopher Ryan Bumpers	Senior Associate	0520F0093: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	2.40
5/5/2020	Elijah Mae V Flores	Associate	0520F0094: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	3.50
5/5/2020	Jacob C Kinney	Director	0520F0095: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	2.00
5/5/2020	Jacob C Kinney	Director	0520F0096: Engagement Management - Project Management - Team Resource planning and updates.	0.50
5/5/2020	Jacob C Kinney	Director	0520F0097: Quarters - Quarter 3 - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.50
5/5/2020	John S Schoonmaker	Partner	0520F0098: Partner Time - Budgeted Project - ETR and Rate Reconciliation.	1.00
5/5/2020	Jordan Lorraine Walker	Senior Associate	0520F0099: Controls testing - Taxes - Controls.	1.60

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Date	Name	Position	Description	Hours
5/5/2020	Katherine Diane Benson	Experienced Associate	0520F0100: Engagement Management - Meetings - ETR and Rate Reconciliation.	0.70
5/5/2020	Katherine Diane Benson	Experienced Associate	0520F0101: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	2.10
5/5/2020	Katherine Diane Benson	Experienced Associate	0520F0102: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	2.00
5/5/2020	Katherine Diane Benson	Experienced Associate	0520F0103: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	2.10
5/5/2020	King Christian Mandia	Associate	0520F0104: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	4.00
5/5/2020	Kristen Durelle Spott	Director	0520F0105: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	2.00
5/5/2020	Kristen Durelle Spott	Director	0520F0106: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	1.00
5/5/2020	Megan Christine Gullotta	Manager	0520F0107: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Core Team.	1.30
5/5/2020	Megan Christine Gullotta	Manager	0520F0108: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Income Tax Provision / Return Provision.	1.10
5/5/2020	Megan Christine Gullotta	Manager	0520F0109: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	2.30
5/5/2020	Megan Christine Gullotta	Manager	0520F0110: Substantive Audit Procedures - Revenue - Transaction testing.	1.40

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Date	Name	Position	Description	Hours
5/5/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0111: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	0.30
5/5/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0112: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.80
5/5/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0113: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	5.10
5/5/2020	Shawn Cortese	Director	0520F0114: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.80
5/5/2020	Stephen Brackney	Associate	0520F0115: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.30
5/5/2020	Stephen Brackney	Associate	0520F0116: Substantive Audit Procedures - Service Revenue - Transaction testing.	0.40
5/5/2020	Thomas Matthew Liu	Senior Associate	0520F0117: ETR Reconciliation - Provide detail in text - ETR and Rate Reconciliation.	4.60
5/5/2020	Thomas Matthew Liu	Senior Associate	0520F0118: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	3.40
5/5/2020	Anna Alexandria Morados	Associate	0520F0119: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/5/2020	Jose Marcelo Alcaria	Associate	0520F0120: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/5/2020	Stephen Brackney	Associate	0520F0121: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.40
5/5/2020	Anna Alexandria Morados	Associate	0520F0122: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00

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Date	Name	Position	Description	Hours
5/5/2020	Jose Marcelo Alcaria	Associate	0520F0123: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/5/2020	Stephen Brackney	Associate	0520F0124: Continue Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.10
5/6/2020	Adam Jeffrey Stidman	Associate	0520F0125: Completion and reporting - Completion Activities - Completion Activities.	5.00
5/6/2020	Anna Alexandria Morados	Associate	0520F0126: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	5.50
5/6/2020	Adam Jeffrey Stidman	Associate	0520F0127: Quarters - Quarter 2 - Completion Activities.	1.00
5/6/2020	Adam Jeffrey Stidman	Associate	0520F0128: Quarters - Quarter 3 - Completion Activities.	1.00
5/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520F0129: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.50
5/6/2020	Billy Ray Bergantinos	Manager	0520F0130: Substantive Audit Procedures - SDC - Test of Details - Revenue - Transaction testing.	0.20
5/6/2020	Brent Michael Marrero	Experienced Associate	0520F0131: EGAs - Verify info for disclosure-Inc tax exp - Tax Review Procedures.	2.00
5/6/2020	Chrissa Joyce Diwag	Associate	0520F0132: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	5.00
5/6/2020	Christopher Besmonte	Associate	0520F0133: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
5/6/2020	Christopher Besmonte	Associate	0520F0134: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00

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Date	Name	Position	Description	Hours
5/6/2020	Christopher Besmonte	Associate	0520F0135: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
5/6/2020	Christopher Ryan Bumpers	Senior Associate	0520F0136: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	3.40
5/6/2020	Christopher Ryan Bumpers	Senior Associate	0520F0137: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	1.60
5/6/2020	Erika Alyza Fajardo	Associate	0520F0138: Assurance - Other - SDC - Knowledge Management - Completion Activities.	0.30
5/6/2020	Francis Ollanda	Associate	0520F0139: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50
5/6/2020	Jordan Lorraine Walker	Senior Associate	0520F0140: Controls testing - Taxes - Controls.	4.80
5/6/2020	Katherine Diane Benson	Experienced Associate	0520F0141: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	0.60
5/6/2020	Katherine Diane Benson	Experienced Associate	0520F0142: EGAs - Assess realizability of DTAs - Lead Schedule.	1.10
5/6/2020	Katherine Diane Benson	Experienced Associate	0520F0143: EGAs - Test ASC740 UTPs & review classification - Uncertain Tax Positions.	0.70
5/6/2020	Katherine Diane Benson	Experienced Associate	0520F0144: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	1.30
5/6/2020	Kristen Durelle Spott	Director	0520F0145: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	1.00
5/6/2020	Megan Christine Gullotta	Manager	0520F0146: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Controls.	1.10

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Date	Name	Position	Description	Hours
5/6/2020	Megan Christine Gullotta	Manager	0520F0147: Substantive Audit Procedures - Goodwill (incl impairment eval) - Cash Flow Projections.	1.20
5/6/2020	Megan Christine Gullotta	Manager	0520F0148: Substantive Audit Procedures - Goodwill (incl impairment eval) - Impairment Assessments.	2.10
5/6/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0149: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.40
5/6/2020	Savannah Cravens	Senior Manager	0520F0150: Federal Deferred Tax Provision - Other - ETR and Rate Reconciliation.	2.20
5/6/2020	Stephen Brackney	Associate	0520F0151: Completion and reporting - Completion Activities - Completion Activities.	0.90
5/6/2020	Stephen Brackney	Associate	0520F0152: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Key Report Testing/Significant Spreadsheet Testing - Core Team.	0.70
5/6/2020	Stephen Brackney	Associate	0520F0153: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
5/6/2020	Stephen Brackney	Associate	0520F0154: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.40
5/6/2020	Thomas Matthew Liu	Senior Associate	0520F0155: Tax Footnote Disclosures - Provide detail in text - Lead Schedule.	0.80
5/6/2020	Thomas Matthew Liu	Senior Associate	0520F0156: Tax Footnote Disclosures - Provide detail in text - Valuation Allowance Assessment.	4.30
5/6/2020	Jose Marcelo Alcaria	Associate	0520F0157: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	5.00

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Date	Name	Position	Description	Hours
5/6/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0158: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	5.80
5/6/2020	King Christian Mandia	Associate	0520F0159: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.00
5/6/2020	Nikka Mae Ligarte	Associate	0520F0160: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.30
5/6/2020	Rob Glasgow	Partner	0520F0161: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	1.20
5/6/2020	Elijah Mae V Flores	Associate	0520F0162: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	3.00
5/6/2020	Elijah Mae V Flores	Associate	0520F0163: Continue Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	3.50
5/7/2020	Adam Jeffrey Stidman	Associate	0520F0164: Completion and reporting - Completion Activities - Completion Activities.	5.00
5/7/2020	Adam Jeffrey Stidman	Associate	0520F0165: Quarters - Quarter 2 - Completion Activities.	1.00
5/7/2020	Adam Jeffrey Stidman	Associate	0520F0166: Quarters - Quarter 3 - Completion Activities.	1.00
5/7/2020	Anna Alexandria Morados	Associate	0520F0167: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	2.50
5/7/2020	Chrissa Joyce Diwag	Associate	0520F0168: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.10
5/7/2020	Christopher Besmonte	Associate	0520F0169: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00

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Date	Name	Position	Description	Hours
5/7/2020	Christopher Besmonte	Associate	0520F0170: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
5/7/2020	Christopher Besmonte	Associate	0520F0171: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	1.00
5/7/2020	Christopher Ryan Bumpers	Senior Associate	0520F0172: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.20
5/7/2020	Christopher Ryan Bumpers	Senior Associate	0520F0173: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	0.40
5/7/2020	Christopher Ryan Bumpers	Senior Associate	0520F0174: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	1.20
5/7/2020	Christopher Ryan Bumpers	Senior Associate	0520F0175: Controls testing - Period-end Financial Reporting - Controls.	3.20
5/7/2020	Francis Ollanda	Associate	0520F0176: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50
5/7/2020	Jacob C Kinney	Director	0520F0177: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	3.00
5/7/2020	John S Schoonmaker	Partner	0520F0178: Partner Time - Budgeted Project - Valuation Allowance Assessment.	1.50
5/7/2020	Jordan Lorraine Walker	Senior Associate	0520F0179: Controls testing - Taxes - Controls.	2.10
5/7/2020	Jose Marcelo Alcaria	Associate	0520F0180: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/7/2020	King Christian Mandia	Associate	0520F0181: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.10

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5/7/2020	Kristen Durelle Spott	Director	0520F0182: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	1.50
5/7/2020	Megan Christine Gullotta	Manager	0520F0183: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Q4 - Review and Testing of Disclosures (Annual).	3.10
5/7/2020	Megan Christine Gullotta	Manager	0520F0184: Controls testing - Taxes - Controls.	3.90
5/7/2020	Megan Christine Gullotta	Manager	0520F0185: Substantive Audit Procedures - PP&E / Leases / Depreciation - Financial Statement Tie Out.	1.00
5/7/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0186: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.50
5/7/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0187: Controls testing - Period-end Financial Reporting - Controls.	0.60
5/7/2020	Rob Glasgow	Partner	0520F0188: Substantive Audit Procedures - Operating Expenses - Expense Substantive Analytics.	2.00
5/7/2020	Savannah Cravens	Senior Manager	0520F0189: Engagement Management - Meetings - Deferred Tax Rollforward / Ending Balance.	4.20
5/7/2020	Shawn Cortese	Director	0520F0190: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.30
5/7/2020	Stephen Brackney	Associate	0520F0191: Completion and reporting - Completion Activities - Completion Activities.	0.60
5/7/2020	Stephen Brackney	Associate	0520F0192: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.60
5/7/2020	Thomas Matthew Liu	Senior Associate	0520F0193: Valuation Allowance - Data Agreement / Testing - Valuation Allowance Assessment.	3.40

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Date	Name	Position	Description	Hours
5/7/2020	Katherine Diane Benson	Experienced Associate	0520F0194: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	3.00
5/7/2020	Mark C Dennon	Partner	0520F0195: Assurance - Other - - Completion Activities.	4.00
5/7/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0196: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.70
5/7/2020	Katherine Diane Benson	Experienced Associate	0520F0197: Continue EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	3.40
5/7/2020	Mark C Dennon	Partner	0520F0198: Continue Assurance - Other - - Completion Activities.	4.00
5/7/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0199: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.80
5/8/2020	Cyril France Trinidad	Manager	0520F0200: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.30
5/8/2020	Adam Jeffrey Stidman	Associate	0520F0201: Completion and reporting - Completion Activities - Completion Activities.	5.00
5/8/2020	Adam Jeffrey Stidman	Associate	0520F0202: Quarters - Quarter 2 - Completion Activities.	1.00
5/8/2020	Adam Jeffrey Stidman	Associate	0520F0203: Quarters - Quarter 3 - Completion Activities.	1.00
5/8/2020	Arjay Julian	Associate	0520F0204: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
5/8/2020	Christopher Ryan Bumpers	Senior Associate	0520F0205: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00
5/8/2020	Christopher Ryan Bumpers	Senior Associate	0520F0206: Controls testing - Period-end Financial Reporting - Controls.	3.00

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5/8/2020	Diana Grace Snoyer	Senior Manager	0520F0207: Other Audit/Audit Related Activities - Risk Assurance - Key Reports - Key Report Testing/Significant Spreadsheet Testing - Risk Assurance.	2.60
5/8/2020	Jacob C Kinney	Director	0520F0208: Controls testing - Period-end Financial Reporting - Financial Statement Tie Out.	4.00
5/8/2020	Jordan Lorraine Walker	Senior Associate	0520F0209: Controls testing - Taxes - Controls.	1.40
5/8/2020	Katherine Diane Benson	Experienced Associate	0520F0210: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	1.60
5/8/2020	Katherine Diane Benson	Experienced Associate	0520F0211: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	0.80
5/8/2020	Kristen Durelle Spott	Director	0520F0212: Tax Footnote Disclosures - Provide detail in text - ETR and Rate Reconciliation.	0.80
5/8/2020	Kristen Durelle Spott	Director	0520F0213: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	0.50
5/8/2020	Megan Christine Gullotta	Manager	0520F0214: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.30
5/8/2020	Megan Christine Gullotta	Manager	0520F0215: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Controls.	2.40
5/8/2020	Megan Christine Gullotta	Manager	0520F0216: Substantive Audit Procedures - Goodwill (incl impairment eval) - Controls.	1.10
5/8/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0217: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	0.70

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5/8/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0218: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	0.40
5/8/2020	Savannah Cravens	Senior Manager	0520F0219: Engagement Management - Other - ETR and Rate Reconciliation.	3.20
5/8/2020	Stephen Brackney	Associate	0520F0220: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.40
5/8/2020	Stephen Brackney	Associate	0520F0221: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.60
5/8/2020	Thomas Matthew Liu	Senior Associate	0520F0222: Valuation Allowance - Data Agreement / Testing - Valuation Allowance Assessment.	3.10
5/8/2020	Katherine Diane Benson	Experienced Associate	0520F0223: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	5.70
5/8/2020	Marne L Doman	Senior Managing Director	0520F0224: Issues, Consults, Specialists / Experts - Issues & Consultations - Client Communications and Reporting.	1.00
5/8/2020	Shermen Arwie Oldiem	Associate	0520F0225: Other Audit/Audit Related Activities - SDC - Financial Statements - Transaction testing.	0.50
5/8/2020	Shermen Arwie Oldiem	Associate	0520F0226: Substantive Audit Procedures - SDC - Test of Details - Revenue - Financial Statement Tie Out.	0.50
5/8/2020	Shawn Cortese	Director	0520F0227: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.40
5/8/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0228: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.00
5/8/2020	Rob Glasgow	Partner	0520F0229: Issues, Consults, Specialists / Experts - Issue #1 - Client Communications and Reporting.	3.00

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5/8/2020	Mark C Dennon	Partner	0520F0230: Assurance - Other - - Completion Activities.	4.00
5/8/2020	Rob Glasgow	Partner	0520F0231: Continue Issues, Consults, Specialists / Experts - Issue #1 - Client Communications and Reporting.	3.50
5/8/2020	Mark C Dennon	Partner	0520F0232: Continue Assurance - Other - - Completion Activities.	4.00
5/8/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0233: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.70
5/9/2020	Jacob C Kinney	Director	0520F0234: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	4.00
5/9/2020	Jacob C Kinney	Director	0520F0235: Engagement Management - Project Management - Team Resource planning and updates.	1.00
5/9/2020	Jacob C Kinney	Director	0520F0236: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	2.00
5/9/2020	Jacob C Kinney	Director	0520F0237: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	3.50
5/9/2020	Jordan Lorraine Walker	Senior Associate	0520F0238: Controls testing - Taxes - Controls.	1.30
5/9/2020	Megan Christine Gullotta	Manager	0520F0239: Controls testing - Taxes - Controls.	2.00
5/9/2020	Megan Christine Gullotta	Manager	0520F0240: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Uncertain Tax Positions.	0.20
5/9/2020	Megan Christine Gullotta	Manager	0520F0241: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Income Tax Provision / Return Provision.	0.20

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Date	Name	Position	Description	Hours
5/9/2020	Savannah Cravens	Senior Manager	0520F0242: Federal Deferred Tax Provision - Other - Valuation Allowance Assessment.	5.80
5/9/2020	Savannah Cravens	Senior Manager	0520F0243: Income Tax Account Rollforward - Memos & Significant Matters - Deferred Tax Rollforward / Ending Balance.	5.00
5/10/2020	Jacob C Kinney	Director	0520F0244: Completion and reporting - Completion Activities - Summary of aggregated deficiencies.	4.50
5/10/2020	Jacob C Kinney	Director	0520F0245: Issues, Consults, Specialists / Experts - Issues & Consultations - Significant Risk Responses.	4.50
5/10/2020	Thomas Matthew Liu	Senior Associate	0520F0246: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	0.80
5/10/2020	Savannah Cravens	Senior Manager	0520F0247: Federal Deferred Tax Provision - Other - Deferred Tax Rollforward / Ending Balance.	3.00
5/10/2020	Savannah Cravens	Senior Manager	0520F0248: Continue Federal Deferred Tax Provision - Other - Deferred Tax Rollforward / Ending Balance.	4.70
5/11/2020	John S Schoonmaker	Partner	0520F0249: Partner Time - Budgeted Project - ETR and Rate Reconciliation.	2.50
5/11/2020	Adam Jeffrey Stidman	Associate	0520F0250: Completion and reporting - Completion Activities - Completion Activities.	1.00
5/11/2020	Adam Jeffrey Stidman	Associate	0520F0251: Substantive Audit Procedures - PP&E / Leases / Depreciation - Financial Statement Tie Out.	1.00
5/11/2020	Adam Jeffrey Stidman	Associate	0520F0252: Substantive Audit Procedures - Capital & Equity - Equity Rollforward.	2.00
5/11/2020	Adam Jeffrey Stidman	Associate	0520F0253: Substantive Audit Procedures - Notes Payable & Long-term Debt - Financial Statement Tie Out.	2.00

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5/11/2020	Christopher Ryan Bumpers	Senior Associate	0520F0254: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	0.10
5/11/2020	Christopher Ryan Bumpers	Senior Associate	0520F0255: Controls testing - Period-end Financial Reporting - Controls.	0.90
5/11/2020	Jacob C Kinney	Director	0520F0256: Engagement Management - Project Management - Team Resource planning and updates.	1.50
5/11/2020	Jacob C Kinney	Director	0520F0257: Review and Supervision - Review and Supervision - Manager Only - Classification of Operating Expenses.	4.50
5/11/2020	Jacob C Kinney	Director	0520F0258: Substantive Audit Procedures - Cash and Cash Equivalents - Statement of Cash Flows.	2.50
5/11/2020	Jordan Lorraine Walker	Senior Associate	0520F0259: Controls testing - Taxes - Controls.	0.80
5/11/2020	Katherine Diane Benson	Experienced Associate	0520F0260: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	2.30
5/11/2020	Katherine Diane Benson	Experienced Associate	0520F0261: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	2.50
5/11/2020	Katherine Diane Benson	Experienced Associate	0520F0262: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	0.40
5/11/2020	Kristen Durelle Spott	Director	0520F0263: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	0.20
5/11/2020	Kristen Durelle Spott	Director	0520F0264: Tax Footnote Disclosures - Provide detail in text - ETR and Rate Reconciliation.	0.80
5/11/2020	Kristen Durelle Spott	Director	0520F0265: Uncertain Tax Positions - Memos & Significant Matters - Uncertain Tax Positions.	1.00

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5/11/2020	Megan Christine Gullotta	Manager	0520F0266: Engagement Management - Project Management - Client Billings and Invoice Review.	2.10
5/11/2020	Megan Christine Gullotta	Manager	0520F0267: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.50
5/11/2020	Megan Christine Gullotta	Manager	0520F0268: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	1.00
5/11/2020	Megan Christine Gullotta	Manager	0520F0269: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - ETR and Rate Reconciliation.	0.50
5/11/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0270: Controls testing - Period-end Financial Reporting - Controls.	0.30
5/11/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0271: Substantive Audit Procedures - Pension / Benefits BS & IS - Financial Statement Tie Out.	0.80
5/11/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0272: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	0.40
5/11/2020	Savannah Cravens	Senior Manager	0520F0273: Engagement Management - Other - ETR and Rate Reconciliation.	4.00
5/11/2020	Stephen Brackney	Associate	0520F0274: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.80
5/11/2020	Stephen Brackney	Associate	0520F0275: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	1.70
5/11/2020	Thomas Matthew Liu	Senior Associate	0520F0276: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	1.10

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Date	Name	Position	Description	Hours
5/11/2020	Thomas Matthew Liu	Senior Associate	0520F0277: ETR Reconciliation - Provide detail in text - ETR and Rate Reconciliation.	1.60
5/11/2020	Thomas Matthew Liu	Senior Associate	0520F0278: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	2.20
5/11/2020	Thomas Matthew Liu	Senior Associate	0520F0279: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	2.80
5/11/2020	Jeany Prasithpramote	Director	0520F0280: Issues, Consults, Specialists / Experts - Issues & Consultations - Client Communications and Reporting.	4.00
5/11/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0281: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00
5/11/2020	Mark C Dennon	Partner	0520F0282: Assurance - Other - - Completion Activities.	4.00
5/11/2020	Mark C Dennon	Partner	0520F0283: Continue Assurance - Other - - Completion Activities.	4.00
5/11/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0284: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.40
5/12/2020	Adam Jeffrey Stidman	Associate	0520F0285: Substantive Audit Procedures - PP&E / Leases / Depreciation - Financial Statement Tie Out.	5.00
5/12/2020	Brent Michael Marrero	Experienced Associate	0520F0286: EGAs - Verify info for disclosure-Income taxes - Tax Review Procedures.	1.00
5/12/2020	Christopher Ryan Bumpers	Senior Associate	0520F0287: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.00
5/12/2020	Jacob C Kinney	Director	0520F0288: Substantive Audit Procedures - PP&E / Leases / Depreciation - Assessment and Testing of Controls.	4.50
5/12/2020	Jacob C Kinney	Director	0520F0289: Substantive Audit Procedures - Other - Walkthrough - Leases.	3.00

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Date	Name	Position	Description	Hours
5/12/2020	Jordan Lorraine Walker	Senior Associate	0520F0290: Controls testing - Taxes - Controls.	0.90
5/12/2020	Jose Marcelo Alcaria	Associate	0520F0291: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
5/12/2020	Katherine Diane Benson	Experienced Associate	0520F0292: EGAs - Assess realizability of DTAs - Lead Schedule.	2.50
5/12/2020	Katherine Diane Benson	Experienced Associate	0520F0293: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	3.90
5/12/2020	Katherine Diane Benson	Experienced Associate	0520F0294: EGAs - Test effective tax rate reconciliation - ETR and Rate Reconciliation.	1.10
5/12/2020	Kristen Durelle Spott	Director	0520F0295: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	5.70
5/12/2020	Megan Christine Gullotta	Manager	0520F0296: Completion and reporting - Completion Activities - Independence procedures.	1.10
5/12/2020	Megan Christine Gullotta	Manager	0520F0297: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.90
5/12/2020	Megan Christine Gullotta	Manager	0520F0298: Controls testing - Taxes - Controls.	1.80
5/12/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0299: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.70
5/12/2020	Savannah Cravens	Senior Manager	0520F0300: Income Tax Account Rollforward - Tax Technical Analysis - Deferred Tax Rollforward / Ending Balance.	5.10

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Date	Name	Position	Description	Hours
5/12/2020	Stephen Brackney	Associate	0520F0301: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
5/12/2020	Stephen Brackney	Associate	0520F0302: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidating Entries.	0.40
5/12/2020	Thomas Matthew Liu	Senior Associate	0520F0303: ETR Reconciliation - Provide detail in text - ETR and Rate Reconciliation.	2.30
5/12/2020	Thomas Matthew Liu	Senior Associate	0520F0304: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	2.20
5/12/2020	Christopher Ryan Bumpers	Senior Associate	0520F0305: Controls testing - Entity-Level Controls - Entity-Level Controls.	3.00
5/12/2020	Mark C Dennon	Partner	0520F0306: Assurance - Other - - Completion Activities.	4.00
5/12/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0307: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.00
5/12/2020	Rob Glasgow	Partner	0520F0308: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Controls.	2.30
5/12/2020	Savannah Cravens	Senior Manager	0520F0309: Income Tax Account Rollforward - Memos & Significant Matters - Income Tax Provision / Return Provision.	3.00
5/12/2020	Christopher Ryan Bumpers	Senior Associate	0520F0310: Continue Controls testing - Entity-Level Controls - Entity-Level Controls.	3.00
5/12/2020	Mark C Dennon	Partner	0520F0311: Continue Assurance - Other - - Completion Activities.	4.00
5/12/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0312: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00

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Date	Name	Position	Description	Hours
5/12/2020	Rob Glasgow	Partner	0520F0313: Continue Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - Controls.	3.00
5/12/2020	Savannah Cravens	Senior Manager	0520F0314: Continue Income Tax Account Rollforward - Memos & Significant Matters - Income Tax Provision / Return Provision.	3.20
5/13/2020	Adam Jeffrey Stidman	Associate	0520F0315: Quarters - Quarter 2 - Completion Activities.	1.00
5/13/2020	Adam Jeffrey Stidman	Associate	0520F0316: Quarters - Quarter 3 - Completion Activities.	0.50
5/13/2020	Adam Jeffrey Stidman	Associate	0520F0317: Substantive Audit Procedures - Notes Payable & Long-term Debt - Interest Expense.	3.50
5/13/2020	Brent Michael Marrero	Experienced Associate	0520F0318: EGAs - Verify info for disclosure-Income taxes - Tax Review Procedures.	2.00
5/13/2020	Elizabeth Bonneville	Senior Managing Director	0520F0319: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	1.00
5/13/2020	Francis Ollanda	Associate	0520F0320: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.80
5/13/2020	Jacob C Kinney	Director	0520F0321: Other Reporting/Compliance - Other Reporting/Compliance - Client Communications and Reporting.	5.50
5/13/2020	Jacob C Kinney	Director	0520F0322: Engagement Management - Project Management - Team Resource planning and updates.	0.50
5/13/2020	Jacob C Kinney	Director	0520F0323: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Consolidation Process.	2.50
5/13/2020	John S Schoonmaker	Partner	0520F0324: Partner Time - Budgeted Project - Valuation Allowance Assessment.	3.00

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Date	Name	Position	Description	Hours
5/13/2020	Jordan Lorraine Walker	Senior Associate	0520F0325: Controls testing - Taxes - Controls.	0.40
5/13/2020	Jose Marcelo Alcaria	Associate	0520F0326: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.20
5/13/2020	Karen M Keelty	Partner	0520F0327: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.50
5/13/2020	Katherine Diane Benson	Experienced Associate	0520F0328: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	1.00
5/13/2020	Katherine Diane Benson	Experienced Associate	0520F0329: Federal Deferred Tax Provision - Data gathering/analysis - Deferred Tax Rollforward / Ending Balance.	1.70
5/13/2020	Katherine Diane Benson	Experienced Associate	0520F0330: EGAs - Test b/t diff-other item w tax basis - ETR and Rate Reconciliation.	2.10
5/13/2020	Katherine Diane Benson	Experienced Associate	0520F0331: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	1.30
5/13/2020	Megan Christine Gullotta	Manager	0520F0332: Completion and reporting - Completion Activities - Independence procedures.	0.50
5/13/2020	Megan Christine Gullotta	Manager	0520F0333: Client management - Client Meetings - Financial Statement Tie Out.	0.50
5/13/2020	Megan Christine Gullotta	Manager	0520F0334: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	1.10
5/13/2020	Megan Christine Gullotta	Manager	0520F0335: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Topside ASC 606 adjustment testing.	1.00

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5/13/2020	Megan Christine Gullotta	Manager	0520F0336: Controls testing - Taxes - Controls.	0.50
5/13/2020	Megan Christine Gullotta	Manager	0520F0337: Substantive Audit Procedures - Tax - Income / Expense, DTA / DTL - ETR and Rate Reconciliation.	1.20
5/13/2020	Megan Christine Gullotta	Manager	0520F0338: Substantive Audit Procedures - Goodwill (incl impairment eval) - Cash Flow Projections.	0.50
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0339: Planning - 2.0 - Initial Procedures - Independence procedures.	0.20
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0340: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.50
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0341: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	1.20
5/13/2020	Rob Glasgow	Partner	0520F0342: Lead Engagement Partner Time - Completion & Reporting - Partner Time - Completion Activities.	3.40
5/13/2020	Shawn Cortese	Director	0520F0343: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	3.20
5/13/2020	Stephen Brackney	Associate	0520F0344: Completion and reporting - Completion Activities - Client Communications and Reporting.	1.20
5/13/2020	Stephen Brackney	Associate	0520F0345: Controls testing - Period-end Financial Reporting - Controls.	0.30
5/13/2020	Thomas Matthew Liu	Senior Associate	0520F0346: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	3.10
5/13/2020	Thomas Matthew Liu	Senior Associate	0520F0347: EGAs - Final tax clearance - ETR and Rate Reconciliation.	0.30

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Date	Name	Position	Description	Hours
5/13/2020	Thomas Matthew Liu	Senior Associate	0520F0348: EGAs - Evaluate accounting policy-Income Taxes - ETR and Rate Reconciliation.	0.40
5/13/2020	Christopher Ryan Bumpers	Senior Associate	0520F0349: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00
5/13/2020	Kristen Durelle Spott	Director	0520F0350: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	4.00
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0351: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	5.30
5/13/2020	Savannah Cravens	Senior Manager	0520F0352: Federal Deferred Tax Provision - Other - ETR and Rate Reconciliation.	3.00
5/13/2020	Savannah Cravens	Senior Manager	0520F0353: Income Tax Account Rollforward - Memos & Significant Matters - Uncertain Tax Positions.	3.00
5/13/2020	Christopher Ryan Bumpers	Senior Associate	0520F0354: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.00
5/13/2020	Kristen Durelle Spott	Director	0520F0355: Continue Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	4.50
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0356: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	5.20
5/13/2020	Savannah Cravens	Senior Manager	0520F0357: Continue Federal Deferred Tax Provision - Other - ETR and Rate Reconciliation.	3.70
5/13/2020	Savannah Cravens	Senior Manager	0520F0358: Continue Income Tax Account Rollforward - Memos & Significant Matters - Uncertain Tax Positions.	3.20
5/14/2020	Adam Jeffrey Stidman	Associate	0520F0359: Substantive Audit Procedures - PP&E / Leases / Depreciation - Financial Statement Tie Out.	5.30

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Date	Name	Position	Description	Hours
5/14/2020	Adam Jeffrey Stidman	Associate	0520F0360: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	1.50
5/14/2020	Adam Jeffrey Stidman	Associate	0520F0361: Substantive Audit Procedures - Notes Payable & Long-term Debt - Interest Expense.	4.00
5/14/2020	Christopher Ryan Bumpers	Senior Associate	0520F0362: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.00
5/14/2020	Jacob C Kinney	Director	0520F0363: Substantive Audit Procedures - PP&E / Leases / Depreciation - Uniti lease obligation.	2.50
5/14/2020	Jacob C Kinney	Director	0520F0364: Substantive Audit Procedures - Revenue - Transaction testing.	4.50
5/14/2020	Jacob C Kinney	Director	0520F0365: Substantive Audit Procedures - Accrued & Other Current Liabilities - Transaction testing.	1.50
5/14/2020	Jordan Lorraine Walker	Senior Associate	0520F0366: Controls testing - Taxes - Controls.	1.70
5/14/2020	Karen M Keelty	Partner	0520F0367: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	2.00
5/14/2020	Katherine Diane Benson	Experienced Associate	0520F0368: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	1.40
5/14/2020	Katherine Diane Benson	Experienced Associate	0520F0369: EGAs - Review provision to tax return diff - Income Tax Provision / Return Provision.	1.40
5/14/2020	Katherine Diane Benson	Experienced Associate	0520F0370: EGAs - Test b/t diff-other item w tax basis - Deferred Tax Rollforward / Ending Balance.	2.50
5/14/2020	Katherine Diane Benson	Experienced Associate	0520F0371: EGAs - Test deferred tax balances - Deferred Tax Rollforward / Ending Balance.	1.40

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Date	Name	Position	Description	Hours
5/14/2020	Katherine Diane Benson	Experienced Associate	0520F0372: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	1.30
5/14/2020	Kristen Durelle Spott	Director	0520F0373: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	2.50
5/14/2020	Kristen Durelle Spott	Director	0520F0374: Federal Deferred Tax Provision - Data Agreement / Testing - Deferred Tax Rollforward / Ending Balance.	3.80
5/14/2020	Megan Christine Gullotta	Manager	0520F0375: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	3.10
5/14/2020	Megan Christine Gullotta	Manager	0520F0376: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Consolidation Process.	2.30
5/14/2020	Megan Christine Gullotta	Manager	0520F0377: Controls testing - Taxes - Controls.	2.50
5/14/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0378: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.20
5/14/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0379: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.50
5/14/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0380: Substantive Audit Procedures - Pension / Benefits BS & IS - Investment testing.	1.40
5/14/2020	Rob Glasgow	Partner	0520F0381: Lead Engagement Partner Time - Completion & Reporting - Partner Time - Completion Activities.	4.00
5/14/2020	Savannah Cravens	Senior Manager	0520F0382: Engagement Management - Meetings - Tax Scoping with COE.	3.20

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Date	Name	Position	Description	Hours
5/14/2020	Savannah Cravens	Senior Manager	0520F0383: Federal Deferred Tax Provision - Other - Deferred Tax Rollforward / Ending Balance.	4.80
5/14/2020	Shawn Cortese	Director	0520F0384: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	3.10
5/14/2020	Stephen Brackney	Associate	0520F0385: Completion and reporting - Completion Activities - Completion Activities.	1.30
5/14/2020	Stephen Brackney	Associate	0520F0386: Controls testing - Period-end Financial Reporting - Financial Statement Tie Out.	0.80
5/14/2020	Thomas Matthew Liu	Senior Associate	0520F0387: Tax Footnote Disclosures - Provide detail in text - ETR and Rate Reconciliation.	2.10
5/14/2020	Thomas Matthew Liu	Senior Associate	0520F0388: Valuation Allowance - Data Agreement / Testing - Valuation Allowance Assessment.	1.70
5/14/2020	Thomas Matthew Liu	Senior Associate	0520F0389: Federal Current Tax Provision - Data gathering/analysis - Income Tax Provision / Return Provision.	2.10
5/14/2020	Thomas Matthew Liu	Senior Associate	0520F0390: Income Tax Account Rollforward - Data Agreement / Testing - Income Tax Provision / Return Provision.	1.60
5/14/2020	Christopher Ryan Bumpers	Senior Associate	0520F0391: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	3.00
5/14/2020	Christopher Ryan Bumpers	Senior Associate	0520F0392: Continue Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Statement of Cash Flows.	3.00
5/15/2020	John S Schoonmaker	Partner	0520F0393: Partner Time - Budgeted Project - Valuation Allowance Assessment.	2.50
5/15/2020	Adam Jeffrey Stidman	Associate	0520F0394: Quarters - Quarter 3 - Completion Activities.	1.00

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Date	Name	Position	Description	Hours
5/15/2020	Adam Jeffrey Stidman	Associate	0520F0395: Substantive Audit Procedures - PP&E / Leases / Depreciation - Financial Statement Tie Out.	0.50
5/15/2020	Adam Jeffrey Stidman	Associate	0520F0396: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	3.00
5/15/2020	Christopher Ryan Bumpers	Senior Associate	0520F0397: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.00
5/15/2020	Christopher Ryan Bumpers	Senior Associate	0520F0398: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	4.00
5/15/2020	Christopher Ryan Bumpers	Senior Associate	0520F0399: Controls testing - Period-end Financial Reporting - Controls.	2.00
5/15/2020	Jacob C Kinney	Director	0520F0400: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	3.50
5/15/2020	Jacob C Kinney	Director	0520F0401: Engagement Management - Project Management - Admin Time.	1.50
5/15/2020	Jacob C Kinney	Director	0520F0402: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out.	2.50
5/15/2020	Jay D Brodish	Partner	0520F0403: Issues, Consults, Specialists / Experts - - Client Communications and Reporting.	4.00
5/15/2020	Katherine Diane Benson	Experienced Associate	0520F0404: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	0.20
5/15/2020	Katherine Diane Benson	Experienced Associate	0520F0405: EGAs - Verify info for disclosure-Income taxes - ETR and Rate Reconciliation.	2.90
5/15/2020	Megan Christine Gullotta	Manager	0520F0406: Information Technology General Controls - Core Assurance - ITGCs - Key Report Testing/Significant Spreadsheet Testing - Core Team.	2.00

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Date	Name	Position	Description	Hours
5/15/2020	Megan Christine Gullotta	Manager	0520F0407: Controls testing - Revenue & Receivables - Controls.	1.30
5/15/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0408: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.40
5/15/2020	Stephen Brackney	Associate	0520F0409: Completion and reporting - Completion Activities - Completion Activities.	1.10
5/15/2020	Stephen Brackney	Associate	0520F0410: Controls testing - Period-end Financial Reporting - Controls.	0.90
5/15/2020	Thomas Matthew Liu	Senior Associate	0520F0411: Tax Footnote Disclosures - Provide detail in text - ETR and Rate Reconciliation.	4.30
5/15/2020	Mark C Dennon	Partner	0520F0412: Assurance - Other - - Completion Activities.	4.00
5/15/2020	Rob Glasgow	Partner	0520F0413: Lead Engagement Partner Time - Review and Supervision - Partner Time - Q4 - Review and Testing of Disclosures (Annual).	4.00
5/15/2020	Karen M Keelty	Partner	0520F0414: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.50
5/15/2020	Shawn Cortese	Director	0520F0415: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	1.80
5/15/2020	Kristen Durelle Spott	Director	0520F0416: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	3.00
5/15/2020	Savannah Cravens	Senior Manager	0520F0417: Federal Deferred Tax Provision - Other - Valuation Allowance Assessment.	5.50
5/15/2020	Kristen Durelle Spott	Director	0520F0418: Continue Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	3.50

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Date	Name	Position	Description	Hours
5/15/2020	Savannah Cravens	Senior Manager	0520F0419: Continue Federal Deferred Tax Provision - Other - Valuation Allowance Assessment.	5.20
5/16/2020	Jacob C Kinney	Director	0520F0420: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	4.50
5/16/2020	Jordan Lorraine Walker	Senior Associate	0520F0421: Controls testing - Taxes - Controls.	1.10
5/16/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0422: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.90
5/16/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0423: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.30
5/16/2020	Rob Glasgow	Partner	0520F0424: Lead Engagement Partner Time - Review and Supervision - Partner Time - Q4 - Review and Testing of Disclosures (Annual).	3.90
5/17/2020	Jacob C Kinney	Director	0520F0425: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	2.50
5/17/2020	Katherine Diane Benson	Experienced Associate	0520F0426: EGAs - Assess realizability of DTAs - Valuation Allowance Assessment.	0.70
5/17/2020	Kristen Durelle Spott	Director	0520F0427: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	3.50
5/17/2020	Megan Christine Gullotta	Manager	0520F0428: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	1.30
5/17/2020	Megan Christine Gullotta	Manager	0520F0429: Completion and reporting - Completion Activities - Completion Activities.	2.90

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Date	Name	Position	Description	Hours
5/17/2020	Rob Glasgow	Partner	0520F0430: Lead Engagement Partner Time - Review and Supervision - Partner Time - Q4 - Review and Testing of Disclosures (Annual).	3.90
5/17/2020	Karen M Keely	Partner	0520F0431: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.50
5/17/2020	Shawn Cortese	Director	0520F0432: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	0.10
5/17/2020	John S Schoonmaker	Partner	0520F0433: Partner Time - Budgeted Project - Income Tax Provision / Return Provision.	4.50
5/17/2020	John S Schoonmaker	Partner	0520F0434: Continue Partner Time - Budgeted Project - Income Tax Provision / Return Provision.	4.50
5/18/2020	John S Schoonmaker	Partner	0520F0435: Partner Time - Budgeted Project - Deferred Tax Rollforward / Ending Balance.	4.00
5/18/2020	Adam Jeffrey Stidman	Associate	0520F0436: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	2.50
5/18/2020	Adam Jeffrey Stidman	Associate	0520F0437: Substantive Audit Procedures - PP&E / Leases / Depreciation - Leases.	4.00
5/18/2020	Jacob C Kinney	Director	0520F0438: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	2.50
5/18/2020	Jacob C Kinney	Director	0520F0439: Completion and reporting - Completion Activities - Completion Activities.	3.50
5/18/2020	Katherine Diane Benson	Experienced Associate	0520F0440: Federal Current Tax Provision - Data Agreement / Testing - Income Tax Provision / Return Provision.	0.80
5/18/2020	Katherine Diane Benson	Experienced Associate	0520F0441: EGAs - Assess realizability of DTAs - Valuation Allowance Assessment.	3.70

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Date	Name	Position	Description	Hours
5/18/2020	Kristen Durelle Spott	Director	0520F0442: Final Tax Clearance - Provide detail in text - ETR and Rate Reconciliation.	0.50
5/18/2020	Kristen Durelle Spott	Director	0520F0443: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	2.80
5/18/2020	Megan Christine Gullotta	Manager	0520F0444: Completion and reporting - Completion Activities - Completion Activities.	2.10
5/18/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0445: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	0.90
5/18/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0446: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 3.	0.20
5/18/2020	Rob Glasgow	Partner	0520F0447: Lead Engagement Partner Time - Review and Supervision - Partner Time - Q4 - Review and Testing of Disclosures (Annual).	3.90
5/18/2020	Jay D Brodish	Partner	0520F0448: Issues, Consults, Specialists / Experts - - Client Communications and Reporting.	1.00
5/18/2020	Karen M Keelty	Partner	0520F0449: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	1.00
5/18/2020	Shawn Cortese	Director	0520F0450: Issues, Consults, Specialists / Experts - Issues & Consultations - Q4 - Review and Testing of Disclosures (Annual).	1.60
5/19/2020	Katherine Diane Benson	Experienced Associate	0520F0451: Engagement Management - Planning - Completion Activities.	0.70
5/19/2020	Katherine Diane Benson	Experienced Associate	0520F0452: Engagement Management - Billing / PFFs / Admin - Completion Activities.	1.40

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Date	Name	Position	Description	Hours
5/19/2020	Jacob C Kinney	Director	0520F0453: Completion and reporting - Completion Activities - Completion Activities.	3.50
5/19/2020	Jacob C Kinney	Director	0520F0454: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Client Communications and Reporting.	4.00
5/19/2020	Kristen Durelle Spott	Director	0520F0455: Valuation Allowance - Memos & Significant Matters - Valuation Allowance Assessment.	2.00
5/19/2020	Megan Christine Gullotta	Manager	0520F0456: Completion and reporting - Completion Activities - Completion Activities.	3.90
5/19/2020	Megan Christine Gullotta	Manager	0520F0457: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	1.10
5/19/2020	Megan Christine Gullotta	Manager	0520F0458: Controls testing - Taxes - Controls.	1.80
5/19/2020	Melvin Geovanny Portillo Orellana	Associate	0520F0459: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out.	0.80
5/19/2020	Rob Glasgow	Partner	0520F0460: Lead Engagement Partner Time - Review and Supervision - Partner Time - Q4 - Review and Testing of Disclosures (Annual).	4.00
5/20/2020	Jose Marcelo Alcaria	Associate	0520F0461: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
5/20/2020	Anabelle Go	Associate	0520F0462: Assurance - Other - SDC - Knowledge Management - Completion Activities.	0.20
5/20/2020	King Christian Mandia	Associate	0520F0463: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	4.00
5/21/2020	Jose Marcelo Alcaria	Associate	0520F0464: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	4.00

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5/21/2020	King Christian Mandia	Associate	0520F0465: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/22/2020	Christopher Besmonte	Associate	0520F0466: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.70
5/22/2020	Francis Ollanda	Associate	0520F0467: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.90
5/22/2020	King Christian Mandia	Associate	0520F0468: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.00
5/22/2020	Jose Marcelo Alcaria	Associate	0520F0469: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	4.50
5/22/2020	Jose Marcelo Alcaria	Associate	0520F0470: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.50
5/22/2020	King Christian Mandia	Associate	0520F0471: Continue Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	3.50
5/26/2020	Francis Ollanda	Associate	0520F0472: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out.	0.20
<i>Total - Hours - Independent Audit Services</i>				<i>2,539.10</i>

Independent Audit Services

5/4/2020	Shawn Cortese	Director	0620F0018: Issues, Consults, Specialists / Experts - Issues & Consultations - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.10
5/18/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0019: Substantive Audit Procedures - Other - Analytics - Balance Sheet.	2.80

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Date	Name	Position	Description	Hours
5/18/2020	Stephen Brackney	Associate	0620F0020: Quarters - Quarter 1 - Analytics - Income Statement.	2.60
5/18/2020	Taylor Leanne Avery	Associate	0620F0021: Quarters - Quarter 1 - Planning.	2.00
5/19/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0022: Substantive Audit Procedures - Other - Financial Statement Tie Out.	1.40
5/19/2020	Megan Christine Gullotta	Manager	0620F0023: Quarters - Quarter 1 - Planning.	1.00
5/19/2020	Stephen Brackney	Associate	0620F0024: Quarters - Quarter 1 - Planning.	1.70
5/19/2020	Stephen Brackney	Associate	0620F0025: Quarters - Quarter 1 - Planning.	3.30
5/19/2020	Taylor Leanne Avery	Associate	0620F0026: Quarters - Quarter 1 - Planning.	2.00
5/20/2020	Megan Christine Gullotta	Manager	0620F0027: Quarters - Quarter 1 - Planning.	1.50
5/20/2020	Stephen Brackney	Associate	0620F0028: Quarters - Quarter 1 - Planning.	3.40
5/20/2020	Stephen Brackney	Associate	0620F0029: Quarters - Quarter 1 - Analytics - Income Statement.	0.60
5/20/2020	Taylor Leanne Avery	Associate	0620F0030: Quarters - Quarter 1 - Planning.	2.00
5/20/2020	Ginu Thomas	Administrative	0620F0031: Quarters - Quarter 1 - Planning.	0.50
5/20/2020	Brent Michael Marrero	Experienced Associate	0620F0032: Engagement Management - Meetings - Tax Review Procedures.	0.50
5/20/2020	Brent Michael Marrero	Experienced Associate	0620F0033: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	2.00

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Date	Name	Position	Description	Hours
5/20/2020	Katherine Diane Benson	Associate	0620F0034: Discussion w/ Brent around rolling forward Q1 EGA and Final Tax Clearance; Discussion w/ Assurance around timing of Q1 and Connect Requests.	0.90
5/20/2020	Kristen Durelle Spott	Director	0620F0035: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with S. Wheeler (WIN).	0.80
5/21/2020	Megan Christine Gullotta	Manager	0620F0036: Quarters - Quarter 1 - Analytics - Income Statement.	1.30
5/21/2020	Stephen Brackney	Associate	0620F0037: Quarters - Quarter 1 - Analytics - Income Statement.	2.60
5/21/2020	Stephen Brackney	Associate	0620F0038: Quarters - Quarter 1 - Completion Activities.	0.30
5/21/2020	Stephen Brackney	Associate	0620F0039: Quarters - Quarter 1 - Planning.	0.70
5/21/2020	Stephen Brackney	Associate	0620F0040: Other Audit/Audit Related Activities - Other Audit/Audit Related Activities - Client Communications and Reporting.	1.80
5/21/2020	Taylor Leanne Avery	Associate	0620F0041: Quarters - Quarter 1 - Planning.	2.00
5/21/2020	Katherine Diane Benson	Associate	0620F0042: Connect requests, Admin, Audit Committee Powerpoint for K.Spott, Q1 earnings call.	1.70
5/26/2020	John Roddy Castillo	Associate	0620F0043: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.30
5/26/2020	Armie Aguilar	Associate	0620F0044: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.20
5/26/2020	Armie Aguilar	Associate	0620F0045: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	2.00
5/26/2020	Megan Christine Gullotta	Manager	0620F0046: Quarters - Quarter 1 - Analytics - Balance Sheet.	0.50

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Date	Name	Position	Description	Hours
5/26/2020	Megan Christine Gullotta	Manager	0620F0047: Quarters - Quarter 1 - Planning.	1.00
5/26/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0048: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.30
5/26/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0049: Substantive Audit Procedures - Other - Completion Activities.	0.50
5/26/2020	Taylor Leanne Avery	Associate	0620F0050: Quarters - Quarter 1 - Planning.	2.00
5/26/2020	Taylor Leanne Avery	Associate	0620F0051: Quarters - Quarter 1 - Analytics - Balance Sheet.	2.00
5/26/2020	Taylor Leanne Avery	Associate	0620F0052: Quarters - Quarter 1 - Completion Activities.	2.00
5/26/2020	John S Schoonmaker	Partner	0620F0053: Partner Time - Budgeted Project - Tax Review Procedures.	1.50
5/26/2020	Katherine Diane Benson	Associate	0620F0054: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	2.90
5/26/2020	Kristen Durelle Spott	Director	0620F0055: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.80
5/27/2020	Megan Christine Gullotta	Manager	0620F0056: Engagement Management - Project Management - Client Billings and Invoice Review.	1.00
5/27/2020	John Roddy Castillo	Associate	0620F0057: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.20
5/27/2020	Armie Aguilar	Associate	0620F0058: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	1.00
5/27/2020	Megan Christine Gullotta	Manager	0620F0059: Engagement Management - Project Management - Planning, Project Management, Issue Management.	1.30

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5/27/2020	Megan Christine Gullotta	Manager	0620F0060: Quarters - Quarter 1 - Analytics - Balance Sheet.	1.40
5/27/2020	Megan Christine Gullotta	Manager	0620F0061: Quarters - Quarter 1 - Analytics - Disaggregated Revenue.	1.60
5/27/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0062: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.80
5/27/2020	Taylor Leanne Avery	Associate	0620F0063: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.00
5/27/2020	Taylor Leanne Avery	Associate	0620F0064: Quarters - Quarter 1 - Analytics - Balance Sheet.	6.00
5/27/2020	Rob Glasgow	Partner	0620F0065: Lead Engagement Partner Time - Review and Supervision - Partner Time - Client Communications and Reporting.	4.00
5/27/2020	Brent Michael Marrero	Experienced Associate	0620F0066: Valuation Allowance - Other - Tax Review Procedures.	1.50
5/27/2020	Brent Michael Marrero	Experienced Associate	0620F0067: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	3.00
5/27/2020	John S Schoonmaker	Partner	0620F0068: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
5/27/2020	Katherine Diane Benson	Associate	0620F0069: Interim Tax Provision - Tax Technical Analysis - Tax Review Procedures.	1.30
5/27/2020	Katherine Diane Benson	Associate	0620F0070: Interim Tax Provision - Other - Tax Review Procedures.	0.60
5/27/2020	Katherine Diane Benson	Associate	0620F0071: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	3.90

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5/27/2020	Kristen Durelle Spott	Director	0620F0072: Valuation Allowance - Memos & Significant Matters - Tax Review Procedures.	1.50
5/27/2020	Thomas Matthew Liu	Senior Associate	0620F0073: Interim Tax Provision - Other - Tax Review Procedures.	1.00
5/27/2020	Megan Christine Gullotta	Manager	0620F0074: Engagement Management - Project Management - Client Billings and Invoice Review.	1.00
5/28/2020	Megan Christine Gullotta	Manager	0620F0075: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
5/28/2020	Megan Christine Gullotta	Manager	0620F0076: Quarters - Quarter 1 - Inquiries.	1.00
5/28/2020	Megan Christine Gullotta	Manager	0620F0077: Quarters - Quarter 1 - Analytics - Balance Sheet.	2.00
5/28/2020	Megan Christine Gullotta	Manager	0620F0078: Quarters - Quarter 1 - Tax Review Procedures.	1.00
5/28/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0079: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	6.80
5/28/2020	Taylor Leanne Avery	Associate	0620F0080: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	5.00
5/28/2020	Taylor Leanne Avery	Associate	0620F0081: Quarters - Quarter 1 - Inquiries.	4.00
5/28/2020	Rob Glasgow	Partner	0620F0082: Lead Engagement Partner Time - Review and Supervision - Partner Time - Client Communications and Reporting.	4.00
5/28/2020	Ginu Thomas	Administrative	0620F0083: Quarters - Quarter 1 - Planning.	0.50

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Date	Name	Position	Description	Hours
5/28/2020	Brent Michael Marrero	Experienced Associate	0620F0084: Engagement Management - Meetings - Tax Review Procedures.	0.50
5/28/2020	Brent Michael Marrero	Experienced Associate	0620F0085: Valuation Allowance - Tax Technical Analysis - Tax Review Procedures.	0.50
5/28/2020	Brent Michael Marrero	Experienced Associate	0620F0086: EGAs - Assess rsnblnss-inc tax conseq-other txn - Tax Review Procedures.	1.00
5/28/2020	John S Schoonmaker	Partner	0620F0087: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
5/28/2020	Katherine Diane Benson	Associate	0620F0088: Interim Tax Provision - Tax Technical Analysis - Tax Review Procedures.	6.10
5/28/2020	Katherine Diane Benson	Associate	0620F0089: Interim Tax Provision - Other - Tax Review Procedures.	2.70
5/28/2020	Katherine Diane Benson	Associate	0620F0090: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	1.80
5/28/2020	Kristen Durelle Spott	Director	0620F0091: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	1.00
5/29/2020	Armie Aguilar	Associate	0620F0092: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.10
5/29/2020	Brenda Rubio	Associate	0620F0093: Substantive Audit Procedures - SDC - Test of Details - Revenue - Investment testing.	0.20
5/29/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0094: Quarters - Bankruptcy Technical Accounting - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.10
5/29/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0095: Quarters - Bankruptcy Technical Accounting - Client Communications and Reporting.	2.90

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Date	Name	Position	Description	Hours
5/29/2020	Megan Christine Gullotta	Manager	0620F0096: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.90
5/29/2020	Megan Christine Gullotta	Manager	0620F0097: Quarters - Quarter 1 - Analytics - Income Statement.	1.20
5/29/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0098: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	7.20
5/29/2020	Taylor Leanne Avery	Associate	0620F0099: Quarters - Quarter 1 - Analytics - Income Statement.	4.00
5/29/2020	Taylor Leanne Avery	Associate	0620F0100: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.00
5/29/2020	Rob Glasgow	Partner	0620F0101: Lead Engagement Partner Time - Review and Supervision - Partner Time - Client Communications and Reporting.	4.00
5/29/2020	Brent Michael Marrero	Experienced Associate	0620F0102: EGAs - Assess rsbnlnss-inc tax conseq-other txn - Tax Review Procedures.	0.50
5/29/2020	Katherine Diane Benson	Associate	0620F0103: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.70
5/29/2020	Katherine Diane Benson	Associate	0620F0104: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	3.60
5/29/2020	Thomas Matthew Liu	Senior Associate	0620F0105: Interim Tax Provision - Other - Tax Review Procedures.	0.60
5/30/2020	Shawn Cortese	Director	0620F0106: Issues, Consults, Specialists / Experts - Issues & Consultations - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.50

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6/1/2020	John Paul Gacayan	Associate	0620F0107: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.00
6/1/2020	Isabel Caalim	Associate	0620F0108: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.00
6/1/2020	Janel Rose Catacutan	Associate	0620F0109: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.40
6/1/2020	Jacob C Kinney	Director	0620F0110: Completion and reporting - Client Communications and Reporting - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.50
6/1/2020	Jacob C Kinney	Director	0620F0111: Quarters - Quarter 1 - Client Communications and Reporting.	3.50
6/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0112: Quarters - Quarter 1 - Completion Activities.	1.80
6/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0113: Quarters - Quarter 1 - Client Communications and Reporting.	1.20
6/1/2020	Megan Christine Gullotta	Manager	0620F0114: Planning - 1.0 - Plan for Planning - Acceptance & Continuance Procedures, Engagement Letter.	2.50
6/1/2020	Megan Christine Gullotta	Manager	0620F0115: Quarters - Quarter 1 - Client Communications and Reporting.	1.20
6/1/2020	Megan Christine Gullotta	Manager	0620F0116: Quarters - Quarter 1 - Analytics - Income Statement.	1.30

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6/1/2020	Megan Christine Gullotta	Manager	0620F0117: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.50
6/1/2020	Taylor Leanne Avery	Associate	0620F0118: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.00
6/1/2020	Taylor Leanne Avery	Associate	0620F0119: Quarters - Quarter 1 - Analytics - Income Statement.	4.00
6/1/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0120: Planning - 4.0 - Develop Strategy - Planning.	2.20
6/1/2020	Stephen Brackney	Associate	0620F0121: Quarters - Quarter 1 - Analytics - Income Statement.	2.10
6/1/2020	Stephen Brackney	Associate	0620F0122: Quarters - Quarter 1 - Completion Activities.	0.60
6/1/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0123: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.20
6/1/2020	Shawn Cortese	Director	0620F0124: Issues, Consults, Specialists / Experts - Issues & Consultations - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.10
6/1/2020	Rob Glasgow	Partner	0620F0125: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.00
6/1/2020	Kristen Durelle Spott	Director	0620F0126: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.80
6/1/2020	Thomas Matthew Liu	Senior Associate	0620F0127: Interim Tax Provision - Other - Tax Review Procedures.	3.90
6/1/2020	Thomas Matthew Liu	Senior Associate	0620F0128: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	1.90

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6/1/2020	Katherine Diane Benson	Associate	0620F0129: Interim Tax Provision - Other - Tax Review Procedures.	0.30
6/1/2020	Katherine Diane Benson	Associate	0620F0130: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	3.50
6/2/2020	John Roddy Castillo	Associate	0620F0131: Planning - SDC - Aura Services - Planning.	0.20
6/2/2020	Armie Aguilar	Associate	0620F0132: Planning - SDC - Aura Services - Planning.	0.50
6/2/2020	Armie Aguilar	Associate	0620F0133: Planning - SDC - Aura Services - Planning.	1.00
6/2/2020	Ryalen Jean Facundo	Associate	0620F0134: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.50
6/2/2020	Louierose Heruela	Associate	0620F0135: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/2/2020	Louierose Heruela	Associate	0620F0136: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/2/2020	Louierose Heruela	Associate	0620F0137: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/2/2020	John Paul Gacayan	Associate	0620F0138: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.00
6/2/2020	Isabel Caalim	Associate	0620F0139: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.40

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Date	Name	Position	Description	Hours
6/2/2020	Janel Rose Catacutan	Associate	0620F0140: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.60
6/2/2020	Jacob C Kinney	Director	0620F0141: Planning - 1.0 - Plan for Planning - Client Communications and Reporting.	2.50
6/2/2020	Jacob C Kinney	Director	0620F0142: Client management - Client Meetings - Client Communications and Reporting.	1.00
6/2/2020	Jacob C Kinney	Director	0620F0143: Engagement Management - Project Management - Year-end Planning Discussions.	2.50
6/2/2020	Jacob C Kinney	Director	0620F0144: Quarters - Quarter 1 - Client Communications and Reporting.	3.50
6/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0145: Quarters - Quarter 1 - Client Communications and Reporting.	2.20
6/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0146: Quarters - Quarter 1 - Completion Activities.	0.80
6/2/2020	Megan Christine Gullotta	Manager	0620F0147: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.90
6/2/2020	Megan Christine Gullotta	Manager	0620F0148: Quarters - Quarter 1 - Client Communications and Reporting.	2.10
6/2/2020	Taylor Leanne Avery	Associate	0620F0149: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	6.00
6/2/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0150: Planning - 4.0 - Develop Strategy - Planning.	1.00
6/2/2020	Stephen Brackney	Associate	0620F0151: Quarters - Quarter 1 - Analytics - Income Statement.	0.90

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Date	Name	Position	Description	Hours
6/2/2020	Stephen Brackney	Associate	0620F0152: Quarters - Quarter 1 - Completion Activities.	1.10
6/2/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0153: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.60
6/2/2020	Rob Glasgow	Partner	0620F0154: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.00
6/2/2020	John S Schoonmaker	Partner	0620F0155: Partner Time - Budgeted Project - Tax Review Procedures.	1.00
6/2/2020	Kristen Durelle Spott	Director	0620F0156: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	3.40
6/2/2020	Thomas Matthew Liu	Senior Associate	0620F0157: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	1.60
6/2/2020	Katherine Diane Benson	Associate	0620F0158: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	0.90
6/2/2020	Katherine Diane Benson	Associate	0620F0159: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	1.20
6/2/2020	Shawn Cortese	Director	0620F0160: Issues, Consults, Specialists / Experts - Issues & Consultations - Planning.	0.40
6/3/2020	Armie Aguilar	Associate	0620F0161: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.20
6/3/2020	Isabel Caalim	Associate	0620F0162: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.10

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6/3/2020	Janel Rose Catacutan	Associate	0620F0163: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.50
6/3/2020	Jacob C Kinney	Director	0620F0164: Planning - 1.0 - Plan for Planning - Project plan for planning.	2.50
6/3/2020	Jacob C Kinney	Director	0620F0165: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	3.50
6/3/2020	Jacob C Kinney	Director	0620F0166: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out and Disclosure Review - Quarter 1.	6.50
6/3/2020	Megan Christine Gullotta	Manager	0620F0167: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.10
6/3/2020	Megan Christine Gullotta	Manager	0620F0168: Quarters - Quarter 1 - Analytics - Disaggregated Revenue.	1.20
6/3/2020	Megan Christine Gullotta	Manager	0620F0169: Quarters - Quarter 1 - Client Communications and Reporting.	1.00
6/3/2020	Taylor Leanne Avery	Associate	0620F0170: Quarters - Quarter 1 - Completion Activities.	2.00
6/3/2020	Taylor Leanne Avery	Associate	0620F0171: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/3/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0172: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.80
6/3/2020	Rob Glasgow	Partner	0620F0173: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.50

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6/3/2020	John S Schoonmaker	Partner	0620F0174: Partner Time - Budgeted Project - Tax Review Procedures.	2.50
6/3/2020	Kristen Durelle Spott	Director	0620F0175: Interim Tax Provision - Data gathering/analysis - Tax Review Procedures.	2.30
6/3/2020	Savannah Cravens	Senior Manager	0620F0176: Interim Tax Provision - Tax Technical Analysis - Tax Review Procedures.	4.00
6/3/2020	Katherine Diane Benson	Associate	0620F0177: Interim Tax Provision - Other - Tax Review Procedures.	0.30
6/3/2020	Katherine Diane Benson	Associate	0620F0178: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	0.70
6/4/2020	Jacob C Kinney	Director	0620F0179: Planning - 1.0 - Plan for Planning - Project plan for planning.	4.50
6/4/2020	Jacob C Kinney	Director	0620F0180: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	2.50
6/4/2020	Jacob C Kinney	Director	0620F0181: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.50
6/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0182: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.20
6/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0183: Quarters - Quarter 1 - Completion Activities.	1.80
6/4/2020	Megan Christine Gullotta	Manager	0620F0184: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.20
6/4/2020	Megan Christine Gullotta	Manager	0620F0185: Quarters - Quarter 1 - Analytics - Income Statement.	0.50

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6/4/2020	Megan Christine Gullotta	Manager	0620F0186: Quarters - Quarter 1 - Completion Activities.	1.00
6/4/2020	Taylor Leanne Avery	Associate	0620F0187: Quarters - Quarter 1 - Completion Activities.	2.00
6/4/2020	Taylor Leanne Avery	Associate	0620F0188: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/4/2020	Stephen Brackney	Associate	0620F0189: Quarters - Quarter 1 - Analytics - Income Statement.	1.40
6/4/2020	Stephen Brackney	Associate	0620F0190: Quarters - Quarter 1 - Completion Activities.	0.30
6/4/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0191: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.70
6/4/2020	Rob Glasgow	Partner	0620F0192: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.20
6/4/2020	John S Schoonmaker	Partner	0620F0193: Partner Time - Budgeted Project - Tax Review Procedures.	0.50
6/4/2020	Kristen Durelle Spott	Director	0620F0194: Final Tax Clearance - Provide detail in text - Tax Review Procedures.	0.80
6/4/2020	Katherine Diane Benson	Associate	0620F0195: Interim Tax Provision - Other - Tax Review Procedures.	0.30
6/4/2020	Katherine Diane Benson	Associate	0620F0196: Interim Tax Provision - Data Agreement / Testing - Tax Review Procedures.	1.10
6/5/2020	Brenda Rubio	Associate	0620F0197: Planning - SDC - Aura Services - Planning.	0.60
6/5/2020	Armie Aguilar	Associate	0620F0198: Planning - SDC - Aura Services - Planning.	0.50

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6/5/2020	Jacob C Kinney	Director	0620F0199: Completion and reporting - Client Communications and Reporting - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.50
6/5/2020	Jacob C Kinney	Director	0620F0200: Client management - Client Meetings - Client Communications and Reporting.	1.50
6/5/2020	Jacob C Kinney	Director	0620F0201: Quarters - Quarter 1 - Completion Activities.	3.50
6/5/2020	Megan Christine Gullotta	Manager	0620F0202: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/5/2020	Megan Christine Gullotta	Manager	0620F0203: Quarters - Quarter 1 - Completion Activities.	1.00
6/5/2020	Taylor Leanne Avery	Associate	0620F0204: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/5/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0205: Planning - 4.0 - Develop Strategy - Planning.	0.70
6/5/2020	Stephen Brackney	Associate	0620F0206: Quarters - Quarter 1 - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.40
6/5/2020	Stephen Brackney	Associate	0620F0207: Quarters - Quarter 1 - Completion Activities.	1.20
6/5/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0208: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.40
6/5/2020	Rob Glasgow	Partner	0620F0209: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.20
6/5/2020	John S Schoonmaker	Partner	0620F0210: Partner Time - Budgeted Project - Tax Review Procedures.	0.50

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Date	Name	Position	Description	Hours
6/5/2020	Thomas Matthew Liu	Senior Associate	0620F0211: Interim Tax Provision - Disclosures - Tax Review Procedures.	0.50
6/5/2020	Katherine Diane Benson	Associate	0620F0212: Interim Tax Provision - Other - Tax Review Procedures.	0.30
6/8/2020	Megan Christine Gullotta	Manager	0620F0213: Planning - 1.0 - Plan for Planning - Year-end Planning Discussions.	1.00
6/8/2020	Megan Christine Gullotta	Manager	0620F0214: Engagement Management - Project Management - Engagement Profitability Review.	1.00
6/8/2020	Taylor Leanne Avery	Associate	0620F0215: Quarters - Quarter 1 - Project plan for planning.	1.00
6/8/2020	Stephen Brackney	Associate	0620F0216: Quarters - Quarter 1 - Completion Activities.	0.70
6/8/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0217: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.60
6/8/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0218: Substantive Audit Procedures - Other - Completion Activities.	0.40
6/8/2020	Mark C Dennon	Partner	0620F0219: Assurance - Other - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.00
6/8/2020	Mark C Dennon	Partner	0620F0220: Assurance - Other - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.00
6/8/2020	Rob Glasgow	Partner	0620F0221: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.10
6/8/2020	Katherine Diane Benson	Associate	0620F0222: Interim Tax Provision - Other - Tax Review Procedures.	0.30

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Date	Name	Position	Description	Hours
6/9/2020	Megan Christine Gullotta	Manager	0620F0223: Quarters - Quarter 1 - Completion Activities.	0.80
6/9/2020	Taylor Leanne Avery	Associate	0620F0224: Quarters - Quarter 1 - Project plan for planning.	3.00
6/9/2020	Stephen Brackney	Associate	0620F0225: Quarters - Quarter 1 - Completion Activities.	0.80
6/9/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0226: Substantive Audit Procedures - Other - Completion Activities.	0.20
6/9/2020	Rob Glasgow	Partner	0620F0227: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.40
6/9/2020	Kristen Durelle Spott	Director	0620F0228: Addl time - not otherwise addressed - Provide detail in text - Planning.	0.40
6/9/2020	Savannah Cravens	Senior Manager	0620F0229: Federal Deferred Tax Provision - Other - Planning.	2.50
6/9/2020	Katherine Diane Benson	Associate	0620F0230: Engagement Management - Billing / PFFs / Admin - Tax Review Procedures.	0.40
6/9/2020	Katherine Diane Benson	Associate	0620F0231: Addl time - not otherwise addressed - Provide detail in text - Planning.	0.70
6/9/2020	Megan Christine Gullotta	Manager	0620F0232: Planning - 1.0 - Plan for Planning - Year-end Planning Discussions.	0.60
6/9/2020	Megan Christine Gullotta	Manager	0620F0233: Engagement Management - Project Management - Client Billings and Invoice Review.	0.40
6/9/2020	Megan Christine Gullotta	Manager	0620F0234: Engagement Management - Project Management - Fee and expense discussions with client.	0.80

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Date	Name	Position	Description	Hours
6/10/2020	Armie Aguilar	Associate	0620F0235: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	4.70
6/10/2020	Taylor Leanne Avery	Associate	0620F0236: Quarters - Quarter 1 - Project plan for planning.	3.00
6/10/2020	Katherine Diane Benson	Associate	0620F0237: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	1.50
6/10/2020	Megan Christine Gullotta	Manager	0620F0238: Client management - Client Meetings - Year-end Planning Discussions.	0.50
6/10/2020	Megan Christine Gullotta	Manager	0620F0239: Engagement Management - Project Management - Fee and expense discussions with client.	1.00
6/11/2020	John Roddy Castillo	Associate	0620F0240: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.00
6/11/2020	Armie Aguilar	Associate	0620F0241: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out and Disclosure Review - Quarter 1.	3.00
6/11/2020	Savannah Cravens	Senior Manager	0620F0242: Federal Deferred Tax Provision - Other - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.80
6/11/2020	Katherine Diane Benson	Associate	0620F0243: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.90
6/15/2020	Armie Aguilar	Associate	0620F0244: Quarters - Quarter 1 - Planning.	0.70
6/15/2020	Armie Aguilar	Associate	0620F0245: Quarters - Quarter 1 - Planning.	0.30
6/15/2020	Kyle Lane Kanady	Experienced Associate	0620F0246: Quarters - Quarter 1 - Plan to use COE.	0.50

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Date	Name	Position	Description	Hours
6/15/2020	Kyle Lane Kanady	Experienced Associate	0620F0247: Quarters - Quarter 1 - Connect process and planning PBCs.	5.50
6/15/2020	Taylor Leanne Avery	Associate	0620F0248: Quarters - Quarter 1 - Connect process and planning PBCs.	6.00
6/15/2020	Stephen Brackney	Associate	0620F0249: Planning - 1.0 - Plan for Planning - Project plan for planning.	2.60
6/15/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0250: Planning - 1.0 - Plan for Planning - Project plan for planning.	1.60
6/15/2020	Megan Christine Gullotta	Manager	0620F0251: Client management - Client Meetings - Year-end Planning Discussions.	1.00
6/15/2020	Megan Christine Gullotta	Manager	0620F0252: Engagement Management - Coaching / Review / Feedback - Year-end Planning Discussions.	1.00
6/16/2020	Taylor Leanne Avery	Associate	0620F0253: Planning - 1.0 - Plan for Planning - Connect process and planning PBCs.	3.00
6/16/2020	John S Schoonmaker	Partner	0620F0254: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.50
6/16/2020	Kristen Durelle Spott	Director	0620F0255: Engagement Management - Planning - ETR and Rate Reconciliation.	0.50
6/16/2020	Peyman Yousefy	Senior Manager	0620F0256: - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	1.10
6/16/2020	Savannah Cravens	Senior Manager	0620F0257: Engagement Management - Meetings - Year-end Planning Discussions.	1.00
6/16/2020	Katherine Diane Benson	Associate	0620F0258: Addl time - not otherwise addressed - Provide detail in text - Unusual Transactions.	0.90

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Date	Name	Position	Description	Hours
6/16/2020	Loren Wang	Manager	0620F0259: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	4.00
6/16/2020	Kyle Lane Kanady	Experienced Associate	0620F0260: Quarters - Quarter 1 - Project plan for planning.	1.50
6/16/2020	Kyle Lane Kanady	Experienced Associate	0620F0261: Quarters - Quarter 1 - Connect process and planning PBCs.	3.50
6/16/2020	Stephen Brackney	Associate	0620F0262: Planning - 1.0 - Plan for Planning - Project plan for planning.	3.40
6/16/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0263: Planning - 1.0 - Plan for Planning - Project plan for planning.	2.40
6/16/2020	Rob Glasgow	Partner	0620F0264: Issues, Consults, Specialists / Experts - Issue #1 - Uniti lease obligation.	2.50
6/17/2020	Taylor Leanne Avery	Associate	0620F0265: Planning - 2.0 - Initial Procedures - Staffing requirements.	2.00
6/17/2020	Peyman Yousefy	Senior Manager	0620F0266: - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.80
6/17/2020	Katherine Diane Benson	Associate	0620F0267: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.50
6/17/2020	Sang Park	Experienced Associate	0620F0268: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	2.00
6/17/2020	Loren Wang	Manager	0620F0269: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	1.00
6/17/2020	Megan Christine Gullotta	Manager	0620F0270: Planning - 1.0 - Plan for Planning - Year-end Planning Discussions.	1.50

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Date	Name	Position	Description	Hours
6/17/2020	Megan Christine Gullotta	Manager	0620F0271: Planning - 1.0 - Plan for Planning - Project plan for planning.	1.00
6/17/2020	Megan Christine Gullotta	Manager	0620F0272: Client management - Client Meetings - Year-end Planning Discussions.	1.00
6/17/2020	Kyle Lane Kanady	Experienced Associate	0620F0273: Quarters - Quarter 1 - Connect process and planning PBCs.	5.00
6/17/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0274: Planning - 1.0 - Plan for Planning - Project plan for planning.	1.60
6/17/2020	Rob Glasgow	Partner	0620F0275: Issues, Consults, Specialists / Experts - Issue #1 - Uniti lease obligation.	4.00
6/18/2020	Taylor Leanne Avery	Associate	0620F0276: Planning - 2.0 - Initial Procedures - Staffing requirements.	2.00
6/18/2020	Peyman Yousefy	Senior Manager	0620F0277: - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.80
6/18/2020	Katherine Diane Benson	Associate	0620F0278: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.70
6/18/2020	Sang Park	Experienced Associate	0620F0279: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	2.50
6/18/2020	Loren Wang	Manager	0620F0280: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	2.00
6/18/2020	Megan Christine Gullotta	Manager	0620F0281: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.50
6/18/2020	Megan Christine Gullotta	Manager	0620F0282: Engagement Management - Project Management - Team Resource planning and updates.	1.00

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Date	Name	Position	Description	Hours
6/18/2020	Kyle Lane Kanady	Experienced Associate	0620F0283: Quarters - Quarter 1 - Connect process and planning PBCs.	5.00
6/18/2020	Stephen Brackney	Associate	0620F0284: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.90
6/18/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0285: Planning - 1.0 - Plan for Planning - Project plan for planning.	1.40
6/18/2020	John Bishop	Partner	0620F0286: Issues, Consults, Specialists / Experts - Issues & Consultations - Planning.	0.50
6/18/2020	Rob Glasgow	Partner	0620F0287: Lead Engagement Partner Time - Planning - Partner Time - Litigation, claims assessment.	2.00
6/19/2020	Kyle Lane Kanady	Experienced Associate	0620F0288: Quarters - Quarter 1 - Connect process and planning PBCs.	2.00
6/19/2020	Stephen Brackney	Associate	0620F0289: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.80
6/19/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0290: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.60
6/19/2020	Rob Glasgow	Partner	0620F0291: Issues, Consults, Specialists / Experts - Issue #1 - Uniti lease obligation.	3.00
6/19/2020	Rob Glasgow	Partner	0620F0292: Lead Engagement Partner Time - Planning - Partner Time - AFS Approval & Audit Committee pre-approval.	3.50
6/22/2020	Taylor Leanne Avery	Associate	0620F0293: Planning - 1.0 - Plan for Planning - Project plan for planning.	2.00
6/22/2020	Taylor Leanne Avery	Associate	0620F0294: Planning - 2.0 - Initial Procedures - Staffing requirements.	2.00
6/22/2020	Nicole Brigati	Partner	0620F0295: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.30

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Date	Name	Position	Description	Hours
6/22/2020	Joshua M Phillips	Director	0620F0296: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.50
6/22/2020	Savannah Cravens	Senior Manager	0620F0297: Engagement Management - Meetings - Year-end Planning Discussions.	0.50
6/22/2020	Katherine Diane Benson	Associate	0620F0298: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.80
6/22/2020	Trey Sweeney	Senior Associate	0620F0299: Information Technology General Controls - L2 Optional - IT Controls.	4.00
6/22/2020	Megan Christine Gullotta	Manager	0620F0300: Planning - 1.0 - Plan for Planning - Acceptance & Continuance Procedures, Engagement Letter.	1.00
6/22/2020	Megan Christine Gullotta	Manager	0620F0301: Planning - 2.0 - Initial Procedures - Connect process and planning PBCs.	1.00
6/22/2020	Kyle Lane Kanady	Experienced Associate	0620F0302: Quarters - Quarter 1 - Project plan for planning.	3.00
6/22/2020	Rob Glasgow	Partner	0620F0303: Lead Engagement Partner Time - Planning - Partner Time - AFS Approval & Audit Committee pre-approval.	3.00
6/23/2020	Taylor Leanne Avery	Associate	0620F0304: Planning - 4.0 - Develop Strategy - Planning meeting.	2.00
6/23/2020	Evangelina Oviedo	Associate	0620F0305: Assurance - Other - - IT Controls.	1.50
6/23/2020	Megan Christine Gullotta	Manager	0620F0306: Planning - 2.0 - Initial Procedures - Plan to use COE.	1.00
6/23/2020	Kyle Lane Kanady	Experienced Associate	0620F0307: Quarters - Quarter 1 - Project plan for planning.	6.00
6/23/2020	Stephen Brackney	Associate	0620F0308: Planning - 1.0 - Plan for Planning - Project plan for planning.	3.20

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Date	Name	Position	Description	Hours
6/23/2020	Rob Glasgow	Partner	0620F0309: Issues, Consults, Specialists / Experts - Issue #1 - Uniti lease obligation.	2.00
6/24/2020	Taylor Leanne Avery	Associate	0620F0310: Planning - 4.0 - Develop Strategy - Planning meeting.	2.00
6/24/2020	Savannah Cravens	Senior Manager	0620F0311: Engagement Management - Other - Year-end Planning Discussions.	1.00
6/24/2020	Katherine Diane Benson	Associate	0620F0312: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	0.60
6/24/2020	Evangelina Oviedo	Associate	0620F0313: Assurance - Other - - IT Controls.	3.00
6/24/2020	Megan Christine Gullotta	Manager	0620F0314: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.70
6/24/2020	Kyle Lane Kanady	Experienced Associate	0620F0315: Quarters - Quarter 1 - Planning meeting.	3.00
6/24/2020	Kyle Lane Kanady	Experienced Associate	0620F0316: Quarters - Quarter 1 - Project plan for planning.	3.00
6/24/2020	Stephen Brackney	Associate	0620F0317: Planning - 1.0 - Plan for Planning - Data protection and planning.	0.20
6/24/2020	Stephen Brackney	Associate	0620F0318: Planning - 1.0 - Plan for Planning - Acceptance & Continuance Procedures, Engagement Letter.	0.40
6/24/2020	Stephen Brackney	Associate	0620F0319: Planning - 2.0 - Initial Procedures - Independence procedures.	2.10
6/24/2020	Stephen Brackney	Associate	0620F0320: Planning - 2.0 - Initial Procedures - Connect process and planning PBCs.	0.60
6/24/2020	Stephen Brackney	Associate	0620F0321: Planning - 2.0 - Initial Procedures - Independence confirmations.	0.60

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6/24/2020	Stephen Brackney	Associate	0620F0322: Planning - 2.0 - Initial Procedures - AFS Approval & Audit Committee pre-approval.	0.30
6/24/2020	Stephen Brackney	Associate	0620F0323: Planning - 2.0 - Initial Procedures - Staffing requirements.	0.60
6/24/2020	Stephen Brackney	Associate	0620F0324: Planning - 2.0 - Initial Procedures - Review board minutes.	0.60
6/24/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0325: Planning - 2.0 - Initial Procedures - Project plan for planning.	4.60
6/24/2020	Stephen Brackney	Associate	0620F0326: Planning - 3.0 - Identify Risks - Review of new contracts & IA reports.	0.40
6/24/2020	Stephen Brackney	Associate	0620F0327: Planning - 3.0 - Identify Risks - Understand the entity.	0.70
6/24/2020	Rob Glasgow	Partner	0620F0328: Issues, Consults, Specialists / Experts - Issue #1 - Unit lease obligation.	1.50
6/25/2020	Peyman Yousefy	Senior Manager	0620F0329: - - Financial Statement Tie Out and Disclosure Review - Quarter 1.	0.50
6/25/2020	Savannah Cravens	Senior Manager	0620F0330: Engagement Management - Meetings - Year-end Planning Discussions.	1.00
6/25/2020	Katherine Diane Benson	Associate	0620F0331: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	1.10
6/25/2020	Trey Sweeney	Senior Associate	0620F0332: Information Technology General Controls - L2 Optional - IT Controls.	5.00
6/25/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0333: Planning - 1.0 - Plan for Planning - Acceptance & Continuance Procedures, Engagement Letter.	1.40
6/25/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0334: Planning - 3.0 - Identify Risks - Preliminary assessment of materiality.	1.30

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Date	Name	Position	Description	Hours
6/25/2020	Megan Christine Gullotta	Manager	0620F0335: Planning - 2.0 - Initial Procedures - Connect process and planning PBCs.	1.00
6/25/2020	Kyle Lane Kanady	Experienced Associate	0620F0336: Quarters - Quarter 1 - CES - Planning.	1.00
6/25/2020	Kyle Lane Kanady	Experienced Associate	0620F0337: Quarters - Quarter 1 - Data protection and planning.	1.00
6/25/2020	Kyle Lane Kanady	Experienced Associate	0620F0338: Quarters - Quarter 1 - Review board minutes.	0.50
6/25/2020	Kyle Lane Kanady	Experienced Associate	0620F0339: Assurance - Other - - Project plan for planning.	3.50
6/25/2020	Stephen Brackney	Associate	0620F0340: Planning - 1.0 - Plan for Planning - Project plan for planning.	0.60
6/25/2020	Melvin Geovanny Portillo Orellana	Associate	0620F0341: Planning - 2.0 - Initial Procedures - Project plan for planning.	0.90
6/25/2020	Stephen Brackney	Associate	0620F0342: Planning - 3.0 - Identify Risks - Understand the entity.	1.60
6/25/2020	Stephen Brackney	Associate	0620F0343: Planning - 3.0 - Identify Risks - Review of new contracts & IA reports.	1.80
6/26/2020	Katherine Diane Benson	Associate	0620F0344: Addl time - not otherwise addressed - Provide detail in text - Year-end Planning Discussions.	1.40
6/26/2020	Trey Sweeney	Senior Associate	0620F0345: Information Technology General Controls - L2 Optional - IT Controls.	5.00
6/26/2020	Kyle Lane Kanady	Experienced Associate	0620F0346: Quarters - - Project plan for planning.	3.00

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Date	Name	Position	Description	Hours
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0347: Planning - 2.0 - Initial Procedures - Independence assessment.	1.70
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0348: Planning - 5.0 - Develop Audit Approach - Audit Approach Procedures.	2.20
6/26/2020	Kyle Lane Kanady	Experienced Associate	0620F0349: Quarters - Quarter 1 - Project plan for planning.	2.00
6/26/2020	Stephen Brackney	Associate	0620F0350: Planning - 3.0 - Identify Risks - Review of new contracts & IA reports.	0.60
Total - Hours - Independent Audit Services				593.70
Employee Benefit Plan Audit Services				
5/26/2020	Dylan Ernest Stirrup	Associate	0620F0351: Planning - 1.0 - Plan for Planning - Level 1 planning.	5.00
5/26/2020	Jordan Lorraine Walker	Senior Associate	0620F0352: Planning - - Acceptance & Continuance Procedures, Engagement Letter.	3.00
5/27/2020	Dylan Ernest Stirrup	Associate	0620F0353: Planning - 1.0 - Plan for Planning - Level 1 planning.	5.20
5/27/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0354: Planning - Bankruptcy Technical Accounting - Acceptance & Continuance Procedures, Engagement Letter.	0.90
5/27/2020	Jordan Lorraine Walker	Senior Associate	0620F0355: Planning - - Data protection and planning.	3.00
5/28/2020	Dylan Ernest Stirrup	Associate	0620F0356: Planning - 1.0 - Plan for Planning - Level 1 planning.	5.00
5/28/2020	Jordan Lorraine Walker	Senior Associate	0620F0357: Planning - - Data protection and planning.	1.00

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Date	Name	Position	Description	Hours
5/29/2020	Jordan Lorraine Walker	Senior Associate	0620F0358: Planning - - Data protection and planning.	0.60
5/29/2020	Dylan Ernest Stirrup	Associate	0620F0359: Planning - 1.0 - Plan for Planning - Level 1 planning.	3.00
5/29/2020	Dylan Ernest Stirrup	Associate	0620F0546: Continue Planning - 1.0 - Plan for Planning - Level 1 planning.	3.00
6/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0360: Planning - 1.0 - Plan for Planning - Level 1 planning.	1.10
6/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0361: Planning - 2.0 - Initial Procedures - Level 2 planning.	0.90
6/1/2020	Jordan Lorraine Walker	Senior Associate	0620F0362: Planning - - Level 3 planning.	1.20
6/1/2020	Dylan Ernest Stirrup	Associate	0620F0363: Planning - 1.0 - Plan for Planning - Level 1 planning.	6.40
6/1/2020	Dylan Ernest Stirrup	Associate	0620F0364: Planning - 2.0 - Initial Procedures - Level 2 planning.	1.60
6/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0365: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	1.40
6/2/2020	Jordan Lorraine Walker	Senior Associate	0620F0366: Planning - - Level 3 planning.	1.10
6/2/2020	Dylan Ernest Stirrup	Associate	0620F0367: Planning - 2.0 - Initial Procedures - Level 2 planning.	3.00
6/2/2020	Dylan Ernest Stirrup	Associate	0620F0368: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	2.00
6/2/2020	Dylan Ernest Stirrup	Associate	0620F0369: Engagement Management - Project Management - Team Resource planning and updates.	2.00

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Date	Name	Position	Description	Hours
6/3/2020	Jordan Lorraine Walker	Senior Associate	0620F0370: Planning - - Level 3 planning.	1.60
6/3/2020	Dylan Ernest Stirrup	Associate	0620F0371: Planning - 1.0 - Plan for Planning - Level 1 planning.	3.50
6/3/2020	Dylan Ernest Stirrup	Associate	0620F0372: Planning - 2.0 - Initial Procedures - Level 2 planning.	2.00
6/3/2020	Dylan Ernest Stirrup	Associate	0620F0373: Engagement Management - Project Management - Team Resource planning and updates.	1.00
6/3/2020	Nilutpal Sadhukhan	Associate	0620F0374: Planning - SDC - Aura Services - Planning.	2.00
6/3/2020	Nikhil Singhal	Associate	0620F0375: Planning - SDC - Aura Services - Planning.	3.00
6/4/2020	Jordan Lorraine Walker	Senior Associate	0620F0376: Planning - - Level 3 planning.	2.60
6/4/2020	Dylan Ernest Stirrup	Associate	0620F0377: Planning - 1.0 - Plan for Planning - Level 1 planning.	5.00
6/4/2020	Dylan Ernest Stirrup	Associate	0620F0378: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	2.00
6/5/2020	Jordan Lorraine Walker	Senior Associate	0620F0379: Planning - - Level 3 planning.	0.60
6/5/2020	Dylan Ernest Stirrup	Associate	0620F0380: Planning - 1.0 - Plan for Planning - Level 1 planning.	4.00
6/5/2020	Dylan Ernest Stirrup	Associate	0620F0381: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	2.00
6/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0382: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	1.10
6/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0383: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	1.90

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Date	Name	Position	Description	Hours
6/8/2020	Jordan Lorraine Walker	Senior Associate	0620F0384: Planning - - Level 6 planning.	2.10
6/8/2020	Dylan Ernest Stirrup	Associate	0620F0385: Planning - 1.0 - Plan for Planning - Level 1 planning.	6.00
6/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0386: Completion and reporting - Completion Activities - Client Communications and Reporting.	1.30
6/9/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0387: Substantive Audit Procedures - Investments - Investment testing.	1.20
6/9/2020	Jordan Lorraine Walker	Senior Associate	0620F0388: Planning - - Level 6 planning.	2.30
6/9/2020	Dylan Ernest Stirrup	Associate	0620F0389: Planning - 3.0 - Identify Risks - Level 3 planning.	3.00
6/9/2020	Dylan Ernest Stirrup	Associate	0620F0390: Client management - - Team Resource planning and updates.	3.00
6/9/2020	Dylan Ernest Stirrup	Associate	0620F0391: Substantive Audit Procedures - - Notes Receivable from participants testing.	0.40
6/9/2020	Dylan Ernest Stirrup	Associate	0620F0392: Substantive Audit Procedures - - Contributions testing.	0.60
6/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0393: Planning - 2.0 - Initial Procedures - Level 2 planning.	0.70
6/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0394: Planning - 5.0 - Develop Audit Approach - Level 4 planning & planning meeting.	1.40
6/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0395: Engagement Management - Project Management - Team Resource planning and updates.	0.80
6/10/2020	Jordan Lorraine Walker	Senior Associate	0620F0396: Planning - - Level 5 planning and walkthroughs.	4.20

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Date	Name	Position	Description	Hours
6/10/2020	Dylan Ernest Stirrup	Associate	0620F0397: Planning - 2.0 - Initial Procedures - Level 2 planning.	0.50
6/10/2020	Dylan Ernest Stirrup	Associate	0620F0398: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	0.50
6/10/2020	Dylan Ernest Stirrup	Associate	0620F0399: Engagement Management - - Team Resource planning and updates.	3.00
6/10/2020	Dylan Ernest Stirrup	Associate	0620F0400: Other Audit/Audit Related Activities - - Financial Statement Tie Out, 5500, Financial Statement Review.	1.50
6/10/2020	Dylan Ernest Stirrup	Associate	0620F0401: Substantive Audit Procedures - - Benefit Payments testing.	0.50
6/10/2020	Astha Garg	Associate	0620F0402: COE - Investments - Substantive Testing - Investment testing.	0.30
6/10/2020	Mayank Himatsingka	Associate	0620F0403: COE - Investments - Substantive Testing - Investment testing.	1.00
6/10/2020	Nilutpal Sadhukhan	Associate	0620F0404: Planning - SDC - Aura Services - Planning.	2.00
6/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0405: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	1.10
6/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0406: Substantive Audit Procedures - PP&E / Leases / Depreciation - Investment testing.	1.20
6/11/2020	Jordan Lorraine Walker	Senior Associate	0620F0407: Planning - - Level 5 planning and walkthroughs.	3.80
6/11/2020	Dylan Ernest Stirrup	Associate	0620F0408: Planning - 1.0 - Plan for Planning - Level 1 planning.	6.00
6/11/2020	Dylan Ernest Stirrup	Associate	0620F0409: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	2.00
6/11/2020	Nilutpal Sadhukhan	Associate	0620F0410: Planning - SDC - Aura Services - Planning.	2.00

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Date	Name	Position	Description	Hours
6/11/2020	Aayush Choudhary	Associate	0620F0411: Planning - SDC - Aura Services - Planning.	2.00
6/11/2020	Aayush Choudhary	Associate	0620F0412: Planning - SDC - Aura Services - Planning.	2.00
6/11/2020	Dipak Narnoli	Associate	0620F0413: Planning - SDC - Aura Services - Planning.	3.50
6/12/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0414: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	1.30
6/12/2020	Jordan Lorraine Walker	Senior Associate	0620F0415: Planning - - Level 5 planning and walkthroughs.	5.40
6/12/2020	Dylan Ernest Stirrup	Associate	0620F0416: Planning - 1.0 - Plan for Planning - Level 1 planning.	2.90
6/12/2020	Dylan Ernest Stirrup	Associate	0620F0417: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	2.00
6/12/2020	Nilutpal Sadhukhan	Associate	0620F0418: Planning - SDC - Aura Services - Planning.	2.00
6/12/2020	Sourav X Dutta	Associate	0620F0419: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out, 5500, Financial Statement Review.	5.00
6/12/2020	Jeffrey Scott Bergamo	Senior Manager	0620F0420: COE - Investments - Planning and Understanding - Investment testing.	0.50
6/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0421: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out, 5500, Financial Statement Review.	2.30
6/15/2020	Jordan Lorraine Walker	Senior Associate	0620F0422: Planning - 6.0 - Build Workplan - Level 6 planning.	2.30
6/15/2020	Jordan Lorraine Walker	Senior Associate	0620F0423: Planning - 7.0 - Finalize Plan - Level 7 planning.	3.40

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Date	Name	Position	Description	Hours
6/15/2020	Dylan Ernest Stirrup	Associate	0620F0424: Planning - 2.0 - Initial Procedures - Level 2 planning.	2.00
6/15/2020	Dylan Ernest Stirrup	Associate	0620F0425: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	4.00
6/15/2020	Dylan Ernest Stirrup	Associate	0620F0426: Other Audit/Audit Related Activities - - Financial Statement Tie Out, 5500, Financial Statement Review.	1.00
6/15/2020	Dylan Ernest Stirrup	Associate	0620F0427: Substantive Audit Procedures - - Investment testing.	1.00
6/15/2020	Nilutpal Sadhukhan	Associate	0620F0428: Planning - SDC - Aura Services - Planning.	0.50
6/15/2020	Sourav X Dutta	Associate	0620F0429: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out, 5500, Financial Statement Review.	1.00
6/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0430: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	1.70
6/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0431: Substantive Audit Procedures - Investments - Participant Accounts.	1.20
6/16/2020	Jordan Lorraine Walker	Senior Associate	0620F0432: Planning - 6.0 - Build Workplan - Level 6 planning.	1.40
6/16/2020	Jordan Lorraine Walker	Senior Associate	0620F0433: Planning - 7.0 - Finalize Plan - Level 7 planning.	1.10
6/16/2020	Jordan Lorraine Walker	Senior Associate	0620F0434: Controls testing - Other - All controls.	2.70
6/16/2020	Jordan Lorraine Walker	Senior Associate	0620F0435: Substantive Audit Procedures - Investments - Investment testing.	0.80
6/16/2020	Dylan Ernest Stirrup	Associate	0620F0436: Planning - 3.0 - Identify Risks - Level 3 planning.	2.00

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Date	Name	Position	Description	Hours
6/16/2020	Dylan Ernest Stirrup	Associate	0620F0437: Substantive Audit Procedures - - Benefit Payments testing.	2.00
6/16/2020	Dylan Ernest Stirrup	Associate	0620F0438: Substantive Audit Procedures - - All controls.	4.00
6/16/2020	Astha Garg	Associate	0620F0439: COE - Investments - Substantive Testing - Investment testing.	0.30
6/16/2020	Sourav X Dutta	Associate	0620F0440: Other Audit/Audit Related Activities - SDC - Financial Statements - Financial Statement Tie Out, 5500, Financial Statement Review.	1.00
6/16/2020	Mayank Himatsingka	Associate	0620F0441: COE - Investments - Substantive Testing - Investment testing.	1.20
6/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0442: Planning - 1.0 - Plan for Planning - Level 1 planning.	0.80
6/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0443: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	1.30
6/17/2020	Jordan Lorraine Walker	Senior Associate	0620F0444: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	4.60
6/17/2020	Jordan Lorraine Walker	Senior Associate	0620F0445: Substantive Audit Procedures - Custom FSLI #1 - Contributions Receivable testing.	0.50
6/17/2020	Jordan Lorraine Walker	Senior Associate	0620F0446: Substantive Audit Procedures - Custom FSLI #2 - Investment testing.	0.70
6/17/2020	Dylan Ernest Stirrup	Associate	0620F0447: Planning - 3.0 - Identify Risks - Level 3 planning.	4.00
6/17/2020	Dylan Ernest Stirrup	Associate	0620F0448: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	4.00
6/17/2020	Astha Garg	Associate	0620F0449: COE - Investments - Substantive Testing - Investment testing.	0.10
6/17/2020	Mayank Himatsingka	Associate	0620F0450: COE - Investments - Substantive Testing - Investment testing.	1.00

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Date	Name	Position	Description	Hours
6/18/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0451: Controls testing - Revenue & Receivables - Contributions testing.	1.00
6/18/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0452: Controls testing - Other - All controls.	1.30
6/18/2020	Jordan Lorraine Walker	Senior Associate	0620F0453: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	1.40
6/18/2020	Jordan Lorraine Walker	Senior Associate	0620F0454: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	0.40
6/18/2020	Jordan Lorraine Walker	Senior Associate	0620F0455: Controls testing - - All controls.	2.10
6/18/2020	Dylan Ernest Stirrup	Associate	0620F0456: Planning - 2.0 - Initial Procedures - Level 2 planning.	2.50
6/18/2020	Dylan Ernest Stirrup	Associate	0620F0457: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	2.50
6/18/2020	Dylan Ernest Stirrup	Associate	0620F0458: Engagement Management - - Team Resource planning and updates.	2.00
6/18/2020	Dylan Ernest Stirrup	Associate	0620F0459: Controls testing - - All controls.	1.00
6/18/2020	Astha Garg	Associate	0620F0460: COE - Investments - Substantive Testing - Investment testing.	0.50
6/18/2020	Mayank Himatsingka	Associate	0620F0461: COE - Investments - Substantive Testing - Investment testing.	2.50
6/18/2020	Jeffrey Scott Bergamo	Senior Manager	0620F0462: COE - Investments - Substantive Testing - Investment testing.	1.00
6/18/2020	Maria del Carmen Soto	Senior Associate	0620F0463: COE - Investments - Project Management - Investment testing.	1.50

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Date	Name	Position	Description	Hours
6/18/2020	Maria del Carmen Soto	Senior Associate	0620F0464: COE - Investments - Substantive Testing - Investment testing.	0.50
6/19/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0465: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	0.60
6/19/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0466: Substantive Audit Procedures - Accounts Payable - Notes Receivable from participants testing.	1.10
6/19/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0467: Substantive Audit Procedures - Accounts Receivable - Contributions Receivable testing.	0.80
6/19/2020	Jordan Lorraine Walker	Senior Associate	0620F0468: Planning - 7.0 - Finalize Plan - All controls.	0.60
6/19/2020	Dylan Ernest Stirrup	Associate	0620F0469: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	3.00
6/19/2020	Sourav X Dutta	Associate	0620F0470: Planning - SDC - Aura Services - Planning.	4.00
6/19/2020	Anjali Garg	Associate	0620F0471: Planning - SDC - Aura Services - Planning.	2.00
6/19/2020	Nikhil Singhal	Associate	0620F0472: Planning - SDC - Aura Services - Planning.	3.00
6/19/2020	Colleen E Simms	Partner	0620F0473: COE - Investments - Substantive Testing - Investment testing.	1.00
6/19/2020	Adam Jeffrey Stidman	Associate	0620F0474: Substantive Audit Procedures - - Contributions Receivable testing.	4.50
6/19/2020	Adam Jeffrey Stidman	Associate	0620F0475: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
6/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0476: Substantive Audit Procedures - Accounts Receivable - Contributions Receivable testing.	1.10

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Date	Name	Position	Description	Hours
6/22/2020	Jordan Lorraine Walker	Senior Associate	0620F0477: Planning - 3.0 - Identify Risks - Level 3 planning.	0.40
6/22/2020	Jordan Lorraine Walker	Senior Associate	0620F0478: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	1.30
6/22/2020	Jordan Lorraine Walker	Senior Associate	0620F0479: Planning - 7.0 - Finalize Plan - Level 7 planning.	0.30
6/22/2020	Dylan Ernest Stirrup	Associate	0620F0480: Planning - 3.0 - Identify Risks - Level 3 planning.	3.00
6/22/2020	Dylan Ernest Stirrup	Associate	0620F0481: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	3.00
6/22/2020	Sourav X Dutta	Associate	0620F0482: Planning - SDC - Aura Services - Planning.	0.50
6/22/2020	Anjali Garg	Associate	0620F0483: Planning - SDC - Aura Services - Planning.	1.00
6/22/2020	Suswata Maji	Associate	0620F0484: Completion and reporting - SDC - CES Maintenance - Completion Activities.	0.50
6/22/2020	Jeffrey Scott Bergamo	Senior Manager	0620F0485: COE - Investments - Completion Procedures - Investment testing.	0.20
6/22/2020	Adam Jeffrey Stidman	Associate	0620F0486: Substantive Audit Procedures - - Contributions Receivable testing.	4.50
6/22/2020	Adam Jeffrey Stidman	Associate	0620F0487: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
6/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0488: Controls testing - Entity-Level Controls - All controls.	1.20
6/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0489: Substantive Audit Procedures - Accounts Payable - Notes Receivable from participants testing.	0.80

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Date	Name	Position	Description	Hours
6/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0490: Substantive Audit Procedures - Service Revenue - Investment Income testing.	1.00
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0491: Planning - 3.0 - Identify Risks - Level 3 planning.	0.30
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0492: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	0.80
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0493: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	0.60
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0494: Substantive Audit Procedures - Custom FSLI #1 - Investment Income testing.	1.20
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0495: Substantive Audit Procedures - Custom FSLI #2 - All controls.	0.90
6/23/2020	Jordan Lorraine Walker	Senior Associate	0620F0496: Substantive Audit Procedures - Custom FSLI #3 - Contributions Receivable testing.	1.10
6/23/2020	Dylan Ernest Stirrup	Associate	0620F0497: Planning - 3.0 - Identify Risks - Level 3 planning.	3.00
6/23/2020	Dylan Ernest Stirrup	Associate	0620F0498: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	3.00
6/23/2020	Anjali Garg	Associate	0620F0499: Planning - SDC - Aura Services - Planning.	2.50
6/23/2020	Nikhil Singhal	Associate	0620F0500: Planning - SDC - Aura Services - Planning.	1.00
6/23/2020	Donald Zucker	Senior Managing Director	0620F0501: Employee Benefit Plans - EBP - Planning - Level 1 planning.	2.20
6/23/2020	Adam Jeffrey Stidman	Associate	0620F0502: Substantive Audit Procedures - - Contributions Receivable testing.	4.50

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Date	Name	Position	Description	Hours
6/23/2020	Adam Jeffrey Stidman	Associate	0620F0503: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
6/23/2020	Rob Glasgow	Partner	0620F0504: Lead Engagement Partner Time - Review and Supervision - Partner Time - Financial Statement Tie Out and Disclosure Review - Quarter 1.	2.00
6/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0505: Substantive Audit Procedures - Investments - Investment testing.	0.80
6/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0506: Planning - 5.0 - Develop Audit Approach - Level 5 planning and walkthroughs.	1.10
6/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0507: Substantive Audit Procedures - Investments - Investment testing.	2.10
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0508: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	0.40
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0509: Controls testing - - All controls.	0.80
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0510: Substantive Audit Procedures - Accounts Receivable - Notes Receivable from participants testing.	0.70
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0511: Substantive Audit Procedures - Custom FSLI #1 - Contributions Receivable testing.	1.10
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0512: Substantive Audit Procedures - Custom FSLI #2 - Contributions testing.	1.20
6/24/2020	Jordan Lorraine Walker	Senior Associate	0620F0513: Substantive Audit Procedures - Custom FSLI #3 - Benefit Payments testing.	0.90

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Date	Name	Position	Description	Hours
6/24/2020	Dylan Ernest Stirrup	Associate	0620F0514: Planning - 2.0 - Initial Procedures - Level 2 planning.	0.30
6/24/2020	Dylan Ernest Stirrup	Associate	0620F0515: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	3.00
6/24/2020	Dylan Ernest Stirrup	Associate	0620F0516: Engagement Management - - Team Resource planning and updates.	2.00
6/24/2020	Dylan Ernest Stirrup	Associate	0620F0517: Substantive Audit Procedures - - Investment testing.	1.00
6/24/2020	Dylan Ernest Stirrup	Associate	0620F0518: Substantive Audit Procedures - - Notes Receivable from participants testing.	3.00
6/24/2020	Anjali Garg	Associate	0620F0519: Planning - SDC - Aura Services - Planning.	2.00
6/24/2020	Suswata Maji	Associate	0620F0520: Completion and reporting - SDC - CES Maintenance - Completion Activities.	0.20
6/24/2020	Adam Jeffrey Stidman	Associate	0620F0521: Substantive Audit Procedures - - Contributions Receivable testing.	4.50
6/24/2020	Adam Jeffrey Stidman	Associate	0620F0522: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
6/25/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0523: Substantive Audit Procedures - Service Revenue - Investment Income testing.	0.90
6/25/2020	Jordan Lorraine Walker	Senior Associate	0620F0524: Planning - 2.0 - Initial Procedures - Level 2 planning.	0.40
6/25/2020	Jordan Lorraine Walker	Senior Associate	0620F0525: Other Audit/Audit Related Activities - Financial Reporting & Consolidation - Financial Statement Tie Out, 5500, Financial Statement Review.	0.30

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Date	Name	Position	Description	Hours
6/25/2020	Jordan Lorraine Walker	Senior Associate	0620F0526: Other Audit/Audit Related Activities - Core assurance - Journal Entries - Journal Entries - Core.	0.60
6/25/2020	Jordan Lorraine Walker	Senior Associate	0620F0527: Controls testing - Other - All controls.	0.30
6/25/2020	Jordan Lorraine Walker	Senior Associate	0620F0528: Substantive Audit Procedures - Custom FSLI #1 - Contributions testing.	1.80
6/25/2020	Dylan Ernest Stirrup	Associate	0620F0529: Planning - 4.0 - Develop Strategy - Level 4 planning & planning meeting.	3.00
6/25/2020	Dylan Ernest Stirrup	Associate	0620F0530: Controls testing - - All controls.	1.00
6/25/2020	Dylan Ernest Stirrup	Associate	0620F0531: Substantive Audit Procedures - - Benefit Payments testing.	4.00
6/25/2020	Anjali Singh	Associate	0620F0532: Completion and reporting - SDC - CES Maintenance - Completion Activities.	0.50
6/25/2020	Suswata Maji	Associate	0620F0533: Completion and reporting - SDC - CES Maintenance - Completion Activities.	0.80
6/25/2020	Mayank Himatsingka	Associate	0620F0534: COE - Investments - Substantive Testing - Investment testing.	0.40
6/25/2020	Adam Jeffrey Stidman	Associate	0620F0535: Substantive Audit Procedures - - Contributions Receivable testing.	4.50
6/25/2020	Adam Jeffrey Stidman	Associate	0620F0536: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0537: Other Audit/Audit Related Activities - Financial Stmt tie-out (inc cash flows) - Financial Statement Tie Out, 5500, Financial Statement Review.	2.10

WINDSTREAM HOLDINGS, INC, et al.,
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Fixed Fee Services - Professional Services by Project, Professional and Date
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Exhibit C

Date	Name	Position	Description	Hours
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0538: Completion and reporting - Client Communications and Reporting - Client Communications and Reporting.	1.10
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0539: Completion and reporting - Completion Activities - Completion Activities.	0.90
6/26/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0620F0540: Substantive Audit Procedures - Investments - Investment Income testing.	1.70
6/26/2020	Dylan Ernest Stirrup	Associate	0620F0541: Substantive Audit Procedures - - Benefit Payments testing.	3.00
6/26/2020	Dylan Ernest Stirrup	Associate	0620F0542: Substantive Audit Procedures - - Investment testing.	6.00
6/26/2020	Sourav X Dutta	Associate	0620F0543: Planning - SDC - Aura Services - Planning.	5.00
6/26/2020	Adam Jeffrey Stidman	Associate	0620F0544: Substantive Audit Procedures - - Contributions Receivable testing.	4.50
6/26/2020	Adam Jeffrey Stidman	Associate	0620F0545: Substantive Audit Procedures - - Contributions Receivable testing.	4.00
Total - Hours - Employee Benefit Plan Audit Services				390.20

HR Diligence

6/1/2020	Amy Soon	Manager	0620F0571: Review call notes and draft key deal issues.	1.80
6/1/2020	Ryan Peslis	Associate	0620F0572: Review call notes and draft key deal issues.	1.50
6/1/2020	Andrew Skor	Partner	0620F0573: Call with CHRO (Mary Michaels) and her team to understand the Company's plans and practices related to workforce and	1.70
6/1/2020	Amy Soon	Manager	0620F0574: Call with CHRO (Mary Michaels) and her team to understand the Company's plans and practices related to workforce and	1.70

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Date	Name	Position	Description	Hours
6/1/2020	Ryan Peslis	Associate	0620F0575: Call with CHRO (Mary Michaels) and her team to understand the Company's plans and practices related to workforce and	1.70
6/2/2020	Andrew Skor	Partner	0620F0576: Team discussions regarding key deal issues and HR diligence to perform.	0.30
6/2/2020	Andrew Skor	Partner	0620F0577: Review key deal issues.	0.50
6/2/2020	Michael Sculnick	Managing Director	0620F0578: TC with Amy Soon to discuss effect of POR on outstanding equity compensation awards; reviewed POR with Amy to identify key provisions; discussed impact of Rev. Rul 2004-87 on Sec. 280G excise taxes.	0.80
6/2/2020	Amy Soon	Manager	0620F0579: Team discussions regarding key deal issues and HR diligence to perform; connect with subject matter experts on HR systems and applicability of 280G.	1.50
6/2/2020	Amy Soon	Manager	0620F0580: Review dataroom documents for purposes of HR diligence.	1.20
6/2/2020	Amy Soon	Manager	0620F0581: Review partner comments on key deal issues and draft report outline.	2.10
6/2/2020	Ryan Peslis	Associate	0620F0582: Team discussions regarding key deal issues and HR diligence to perform.	1.50
6/2/2020	Ryan Peslis	Associate	0620F0583: Review dataroom documents for purposes of HR diligence.	2.00
6/2/2020	Ryan Peslis	Associate	0620F0584: Review partner comments on key deal issues and draft report outline.	2.10
6/2/2020	Ryan Peslis	Associate	0620F0585: Put first draft of the report together based on key deal issues and report outline.	2.90
6/3/2020	Andrew Skor	Partner	0620F0586: Initial review of HR diligence report.	0.40

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Date	Name	Position	Description	Hours
6/3/2020	Amy Soon	Manager	0620F0587: Initial review of HR diligence report and summarize HR tech survey findings.	2.30
6/3/2020	Amy Soon	Manager	0620F0588: Review initial partner comments on HR diligence report.	0.90
6/3/2020	Ryan Peslis	Associate	0620F0589: Review initial partner comments on HR diligence report.	0.70
6/3/2020	Amy Soon	Manager	0620F0590: Review dataroom updates and draft request list in collaboration with external counsel.	0.80
6/3/2020	Ryan Peslis	Associate	0620F0591: Review dataroom updates and draft request list in collaboration with external counsel.	1.00
6/4/2020	Andrew Skor	Partner	0620F0592: Team discussions to complete HR diligence report.	0.30
6/4/2020	Amy Soon	Manager	0620F0593: Follow-up with subject matter experts regarding open items (e.g. 280G, pension, HR systems, diversity & inclusion, and unions).	2.20
6/4/2020	Amy Soon	Manager	0620F0594: Perform high-level HR diligence calculations (i.e. FICA tax calculations and pension discount rate movements).	1.00
6/4/2020	Amy Soon	Manager	0620F0595: Review dataroom updates and team discussions to complete HR diligence report.	3.50
6/4/2020	Ryan Peslis	Associate	0620F0596: Review dataroom updates and team discussions to complete HR diligence report.	2.60
6/5/2020	Andrew Skor	Partner	0620F0597: Final review of HR diligence report.	0.80
6/5/2020	Amy Soon	Manager	0620F0598: Review request list responses and VDR updates.	1.20
6/5/2020	Amy Soon	Manager	0620F0599: Finalize HR diligence report.	3.30
6/5/2020	Ryan Peslis	Associate	0620F0600: Finalize HR diligence report.	2.00

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Date	Name	Position	Description	Hours
6/8/2020	Amy Soon	Manager	0620F0601: Review dataroom and update HR diligence report per CHRO comments.	1.00
6/8/2020	Ryan Peslis	Associate	0620F0602: Review dataroom and update HR diligence report per CHRO comments.	1.00
6/11/2020	Amy Soon	Manager	0620F0603: Review pension documents regarding client's question on funding contributions.	0.30
6/11/2020	Amy Soon	Manager	0620F0604: HR report readout with client.	0.70
<i>Total - Hours - HR Diligence</i>				<i>49.30</i>
Total - Hours - Fixed Fee Services				3,572.30

WINDSTREAM HOLDINGS, INC, et al., **Exhibit D**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Hourly Services and Case Administration - Summary of Hours / Fees by Project and Professional
For the Period March 1, 2020 through June 26, 2020

Project Category and Professional	Position	Rate	Hours	Total Compensation
Hourly Services				
<i>Incremental Audit & Accounting Services</i>				
John S Schoonmaker	Partner	\$881	21.10	\$18,589.10
Rajeeb Das	Partner	\$994	57.70	\$57,353.80
Rob Glasgow	Partner	\$881	149.10	\$131,357.10
Dustin Osgood	Partner	\$881	0.50	\$440.50
G. David Klein	Partner	\$881	0.70	\$616.70
G. David Klein	Partner	\$995	0.70	\$696.50
Laura Valestin	Partner	\$995	0.50	\$497.50
Nicole Brigati	Partner	\$995	6.50	\$6,467.50
Chris M Mowry	Senior Managing Director	\$865	2.50	\$2,162.50
Shawn Cortese	Director	\$995	9.90	\$9,850.50
Victor Chin	Director	\$865	4.00	\$3,460.00
Kristen Durelle Spott	Director	\$790	11.10	\$8,769.00
Joshua M Phillips	Director	\$865	6.10	\$5,276.50
Jacob C Kinney	Director	\$790	22.30	\$17,617.00
Diana Grace Snoyer	Senior Manager	\$500	14.90	\$7,450.00
Savannah Cravens	Senior Manager	\$500	16.00	\$8,000.00
Andrew Michael Schellenberg	Senior Manager	\$769	110.90	\$85,282.10
Adebayo Oluwaseyi Oluokun	Senior Manager	\$500	22.50	\$11,250.00
Loren Wang	Manager	\$674	0.50	\$337.00
Logan Alexandar Knott	Manager	\$674	2.20	\$1,482.80
Megan Christine Gullotta	Manager	\$415	61.10	\$25,356.50
Dylan J Shuff	Manager	\$674	1.00	\$674.00
Kelsey Mae Uting	Manager	\$415	42.00	\$17,430.00
Kimberly Jacobs	Senior Associate	\$309	4.00	\$1,236.00
Maria Chiara Cardi	Senior Associate	\$554	5.00	\$2,770.00
John Page Luster	Senior Associate	\$554	47.70	\$27,589.20

WINDSTREAM HOLDINGS, INC, et al., **Exhibit D**
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Project Category and Professional	Position	Rate	Hours	Total Compensation
Christopher Ryan Bumpers	Senior Associate	\$309	76.90	\$23,762.10
Elizabeth Cram Kirkland	Experienced Associate	\$483	2.70	\$1,304.10
Katherine Diane Benson	Experienced Associate	\$215	40.50	\$8,707.50
Douglas Stephen Kelly	Experienced Associate	\$483	1.60	\$772.80
Grace Ann Kelley	Experienced Associate	\$483	184.40	\$89,065.20
Brent Michael Marrero	Experienced Associate	\$215	2.50	\$537.50
Michael Tully McGee	Associate	\$218	4.00	\$872.00
Cameron McChesney	Associate	\$218	3.80	\$828.40
Melvin Geovanny Portillo Orellana	Associate	\$199	41.30	\$8,218.70
Subtotal - Incremental Audit & Accounting Services			978.20	\$586,080.10
Pre-Approved Incremental Audit Services				
Matthew A Tanner	Partner	\$995	9.00	\$8,955.00
Rob Glasgow	Partner	\$726	86.90	\$63,089.40
Chris M Mowry	Senior Managing Director	\$790	1.80	\$1,422.00
Mitcher Barnes	Director	\$595	8.30	\$4,938.50
Daniel M. Ronan	Director	\$995	56.00	\$55,720.00
Jacob C Kinney	Director	\$595	23.80	\$14,161.00
James Aaron Garcia	Director	\$595	12.00	\$7,140.00
Diana Grace Snoyer	Senior Manager	\$461	9.40	\$4,333.40
Adebayo Oluwaseyi Oluokun	Senior Manager	\$461	117.70	\$54,259.70
Alexandria Maria Wiedorn	Manager	\$674	46.10	\$31,071.40
Cynthia Pennington	Manager	\$342	12.10	\$4,138.20
Megan Christine Gullotta	Manager	\$342	14.00	\$4,788.00
Jordan Lorraine Walker	Senior Associate	\$255	32.50	\$8,287.50
Yi Chen	Senior Associate	\$554	14.00	\$7,756.00
Stephen Brackney	Associate	\$179	46.30	\$8,287.70
Benjamin Raeder	Associate	\$218	32.20	\$7,019.60
Evangelina Oviedo	Associate	\$199	3.00	\$597.00

WINDSTREAM HOLDINGS, INC, et al., **Exhibit D**
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Project Category and Professional	Position	Rate	Hours	Total Compensation
<i>Subtotal - Pre-Approved Incremental Audit Services</i>			525.10	\$285,964.40
Total - Hourly Services			1,503.30	\$872,044.50
Case Administration				
<i>Bankruptcy Requirements and Other Court Obligations</i>				
Jill B. Bienstock	Director	\$550	4.70	\$2,585.00
Andrea Clark Smith	Director	\$550	4.60	\$2,530.00
Nanette J Kortuem	Associate	\$225	112.70	\$25,357.50
<i>Subtotal - Bankruptcy Requirements and Other Court Obligations</i>			122.00	\$30,472.50
Total - Case Administration			122.00	\$30,472.50
Total - Hours and Compensation - Hourly Services and Case Administration			1,625.30	\$902,517.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
<i>Incremental Audit & Accounting Services</i>						
<u>Bankruptcy Technical Accounting</u>						
3/1/2020	John S Schoonmaker	Partner	0320H0001: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	1.30	\$1,145.30
3/2/2020	Andrew Michael Schellenberg	Senior Manager	0320H0002: Review the Plan Support Agreement docket to understand emergence planning.	\$769	2.50	\$1,922.50
3/2/2020	Rob Glasgow	Partner	0320H0003: Review of filed settlement and proposed plan of reorganization.	\$881	1.10	\$969.10
3/2/2020	Megan Christine Gullotta	Manager	0320H0004: Review documentation related to bankruptcy key reports and provide feedback to Risk Assurance team.	\$415	1.10	\$456.50
3/2/2020	Megan Christine Gullotta	Manager	0320H0005: Review documentation related to bankruptcy impacts on overall Windstream environment.	\$415	1.30	\$539.50
3/2/2020	Megan Christine Gullotta	Manager	0320H0006: Review testing of reorganization items.	\$415	1.70	\$705.50
3/2/2020	Douglas Stephen Kelly	Experienced Associate	0320H0007: Review Court Dockets posted to KCC website for accounting implications.	\$483	1.10	\$531.30
3/2/2020	Douglas Stephen Kelly	Experienced Associate	0320H0008: Review the plan support agreement.	\$483	0.50	\$241.50
3/2/2020	Kelsey Mae Uting	Manager	0320H0009: Document understanding of certain dispute type (ShortPay) as it relates to WIN standing due to bankruptcy.	\$415	2.20	\$913.00
3/2/2020	Kelsey Mae Uting	Manager	0320H0010: Document management views related to assumptions made by management in bankruptcy related to access accruals.	\$415	1.70	\$705.50

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/2/2020	Kelsey Mae Uting	Manager	0320H0011: Document understanding of settlements related to access accrual expense.	\$415	1.10	\$456.50
3/2/2020	Rob Glasgow	Partner	0320H0012: Provide update to National Office relative to the announced settlement.	\$881	1.00	\$881.00
3/2/2020	Cameron McChesney	Associate	0320H0013: Updated draft valuation documentation of the engagement related to bankruptcy work.	\$218	2.30	\$501.40
3/2/2020	Diana Grace Snoyer	Senior Manager	0320H0014: Review testing for bankruptcy related key reports.	\$500	2.40	\$1,200.00
3/2/2020	Diana Grace Snoyer	Senior Manager	0320H0015: Review testing for bankruptcy related SoD.	\$500	3.60	\$1,800.00
3/2/2020	Elizabeth Cram Kirkland	Experienced Associate	0320H0016: Review C. McChesney's draft documentation related to certain bankruptcy matters.	\$483	1.60	\$772.80
3/2/2020	John Page Luster	Senior Associate	0320H0017: Review of bankruptcy controls documentation.	\$554	0.80	\$443.20
3/2/2020	Rob Glasgow	Partner	0320H0018: Correspondence regarding potential accounting implications resulting from the plan of reorganization.	\$881	0.70	\$616.70
3/2/2020	Rob Glasgow	Partner	0320H0019: Discuss carrier settlementa with J. Eichler (WIN).	\$881	0.90	\$792.90
3/2/2020	Grace Ann Kelley	Experienced Associate	0320H0020: Review the plan support agreement.	\$483	4.00	\$1,932.00
3/2/2020	Grace Ann Kelley	Experienced Associate	0320H0021: Continue Review the plan support agreement.	\$483	0.80	\$386.40
3/3/2020	Rajeeb Das	Partner	0320H0022: Review Management's updated accounting for access memos.	\$994	1.50	\$1,491.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/3/2020	Rajeeb Das	Partner	0320H0023: Review court docket for latest activity in the adversary proceedings and provide update.	\$994	1.50	\$1,491.00
3/3/2020	John S Schoonmaker	Partner	0320H0024: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	0.80	\$704.80
3/3/2020	Rob Glasgow	Partner	0320H0025: Correspondence regarding settlement implications and debt security with bankruptcy team.	\$881	0.80	\$704.80
3/3/2020	John Page Luster	Senior Associate	0320H0026: Correspondence with A. Schellenberg (PwC) on bankruptcy open items.	\$554	0.50	\$277.00
3/3/2020	John Page Luster	Senior Associate	0320H0027: Review of Plan Support Agreement for emergence accounting considerations.	\$554	1.20	\$664.80
3/3/2020	John Page Luster	Senior Associate	0320H0028: Compiled weekly Windstream accrual estimates for management.	\$554	0.40	\$221.60
3/3/2020	Andrew Michael Schellenberg	Senior Manager	0320H0029: Discussion with R. Das, J. Luster, and G. Kelley (all PwC) on the Plan Support Agreement accounting implications.	\$769	1.00	\$769.00
3/3/2020	Grace Ann Kelley	Experienced Associate	0320H0030: Discussion with R. Das, A. Schellenberg, and J. Luster (all PwC) on the Plan Support Agreement accounting implications.	\$483	1.00	\$483.00
3/3/2020	Rajeeb Das	Partner	0320H0031: Discussion with A. Schellenberg, J. Luster, and G Kelley (all PwC) on the Plan Support Agreement accounting implications.	\$994	1.00	\$994.00
3/3/2020	John Page Luster	Senior Associate	0320H0032: Discussion with R. Das, A. Schellenberg, and G. Kelley (all PwC) on the Plan Support Agreement accounting implications.	\$554	1.00	\$554.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/4/2020	Megan Christine Gullotta	Manager	0320H0033: Review key report testing related to bankruptcy processes.	\$415	1.20	\$498.00
3/4/2020	Christopher Ryan Bumpers	Senior Associate	0320H0034: Review support provided for bankruptcy controls.	\$309	2.40	\$741.60
3/4/2020	Andrew Michael Schellenberg	Senior Manager	0320H0035: Provide update to audit team on emergence implications of the Plan Support Agreement.	\$769	0.50	\$384.50
3/4/2020	Christopher Ryan Bumpers	Senior Associate	0320H0036: Test control related to liabilities subject to compromise.	\$309	2.90	\$896.10
3/4/2020	Grace Ann Kelley	Experienced Associate	0320H0037: Updated rejected contracts testing for comments.	\$483	2.40	\$1,159.20
3/4/2020	Rajeeb Das	Partner	0320H0038: Review court dockets for accounting implications.	\$994	2.40	\$2,385.60
3/4/2020	Rob Glasgow	Partner	0320H0039: Review and assess other expert reports and accounting implications.	\$881	1.10	\$969.10
3/4/2020	Rob Glasgow	Partner	0320H0040: Review Audit workpapers associated with ongoing claims.	\$881	0.90	\$792.90
3/4/2020	Grace Ann Kelley	Experienced Associate	0320H0041: Discussion with J. Luster (PwC) on rejected contracts and key control testing.	\$483	1.10	\$531.30
3/4/2020	John Page Luster	Senior Associate	0320H0042: Discussion with G. Kelley (PwC) on rejected contracts and key control testing.	\$554	1.10	\$609.40
3/4/2020	Grace Ann Kelley	Experienced Associate	0320H0043: Discussion with J. Luster (PwC) on rejected contracts testing.	\$483	0.30	\$144.90
3/4/2020	John Page Luster	Senior Associate	0320H0044: Discussion with G. Kelley (PwC) on rejected contracts testing.	\$554	0.30	\$166.20

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/4/2020	Rob Glasgow	Partner	0320H0045: Meeting with K. Moody (WIN) to discuss settlement and related matters.	\$881	0.50	\$440.50
3/4/2020	Rob Glasgow	Partner	0320H0046: Discuss and analyze accounting implications associated with proposed settlement with Quality Review Partner.	\$881	1.50	\$1,321.50
3/5/2020	Christopher Ryan Bumpers	Senior Associate	0320H0047: Test control related to classification of bankruptcy related accounts.	\$309	3.00	\$927.00
3/5/2020	Kelsey Mae Uting	Manager	0320H0048: Document clarifying information on settlements related to access accrual expense.	\$415	1.30	\$539.50
3/5/2020	Kelsey Mae Uting	Manager	0320H0049: Document clarifying information on assumptions made by management related to access accrual expense.	\$415	2.90	\$1,203.50
3/5/2020	Kelsey Mae Uting	Manager	0320H0050: Document understanding of certain dispute type (ShortPay) as it relates to WIN standing due to bankruptcy.	\$415	2.80	\$1,162.00
3/5/2020	Andrew Michael Schellenberg	Senior Manager	0320H0051: Review Management's LSTC Debt Waterfall memo for accounting implications of debt and interest classification.	\$769	0.50	\$384.50
3/5/2020	Grace Ann Kelley	Experienced Associate	0320H0052: Updated rejected contracts testing for comments.	\$483	0.60	\$289.80
3/5/2020	Grace Ann Kelley	Experienced Associate	0320H0053: Updated reorganization items, net testing for comments.	\$483	2.10	\$1,014.30
3/5/2020	Rajeeb Das	Partner	0320H0054: Review Management's accounting position on leases.	\$994	2.10	\$2,087.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2020	Cameron McChesney	Associate	0320H0055: Updated draft valuation documentation of the engagement related to bankruptcy work.	\$218	1.50	\$327.00
3/5/2020	John S Schoonmaker	Partner	0320H0056: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	0.50	\$440.50
3/5/2020	Rob Glasgow	Partner	0320H0057: Present and discuss accounting implication analysis related to settlement and Company's proposed process.	\$881	1.80	\$1,585.80
3/5/2020	Rob Glasgow	Partner	0320H0058: Prepare accounting analysis and presentation for engagement team assessment.	\$881	1.50	\$1,321.50
3/5/2020	Grace Ann Kelley	Experienced Associate	0320H0059: Discussion with J. Luster (PwC) on rejected contracts and key control testing.	\$483	0.80	\$386.40
3/5/2020	John Page Luster	Senior Associate	0320H0060: Discussion with G. Kelley (PwC) on rejected contracts and key control testing.	\$554	0.80	\$443.20
3/5/2020	Rob Glasgow	Partner	0320H0061: Meeting with K. Moody (WIN) to further discuss settlement, status, next steps.	\$881	0.90	\$792.90
3/5/2020	Rob Glasgow	Partner	0320H0062: Meeting with T. Thomas, K. Moody, B. Gunderman and J. Eichler (all WIN) to discuss matters related to settlement and accounting resolution.	\$881	1.60	\$1,409.60
3/6/2020	Andrew Michael Schellenberg	Senior Manager	0320H0063: Review accounting guidance on adequate protection payments.	\$769	1.50	\$1,153.50
3/6/2020	Grace Ann Kelley	Experienced Associate	0320H0064: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
3/6/2020	Grace Ann Kelley	Experienced Associate	0320H0065: Updated reorganization items, net testing for comments.	\$483	0.80	\$386.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/6/2020	Grace Ann Kelley	Experienced Associate	0320H0066: Researched adequate protection for first lien debtholders.	\$483	2.10	\$1,014.30
3/6/2020	Rob Glasgow	Partner	0320H0067: Review documents associated with litigation and accounting matters.	\$881	2.50	\$2,202.50
3/6/2020	Rob Glasgow	Partner	0320H0068: Summarize and document matters associated with and from reviewing litigation and settlement documentation.	\$881	2.10	\$1,850.10
3/6/2020	John Page Luster	Senior Associate	0320H0069: Review of rejected contracts audit documentation.	\$554	1.10	\$609.40
3/6/2020	John Page Luster	Senior Associate	0320H0070: Review of Court Dockets for adequate protection payments.	\$554	2.00	\$1,108.00
3/7/2020	Megan Christine Gullotta	Manager	0320H0071: Perform research of management positions related to certain bankruptcy transactions over time.	\$415	0.90	\$373.50
3/9/2020	Megan Christine Gullotta	Manager	0320H0072: Perform assessment in accordance with AS 1210 for management's bankruptcy accounting methodology.	\$415	0.50	\$207.50
3/9/2020	Christopher Ryan Bumpers	Senior Associate	0320H0073: Test control related to classification of bankruptcy related accounts.	\$309	2.40	\$741.60
3/9/2020	Christopher Ryan Bumpers	Senior Associate	0320H0074: Test control related to liabilities subject to compromise.	\$309	2.60	\$803.40
3/9/2020	Andrew Michael Schellenberg	Senior Manager	0320H0075: Review fact pattern for accounting for adequate protection payments and provide updates.	\$769	1.00	\$769.00
3/9/2020	Rajeeb Das	Partner	0320H0076: Review Management's accounting position on leases.	\$994	2.50	\$2,485.00

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date

For the Period March 1, 2020 through June 26, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/9/2020	Rajeeb Das	Partner	0320H0077: Review Management's list of proposed journal entries for impacts to open periods.	\$994	2.00	\$1,988.00
3/9/2020	Rob Glasgow	Partner	0320H0078: Report read out of accounting and audit analysis to National Office.	\$881	1.40	\$1,233.40
3/9/2020	Rob Glasgow	Partner	0320H0079: Discussion with M. Stoltz (AC Chair) to discuss audit status over bankruptcy matters.	\$881	1.50	\$1,321.50
3/9/2020	Rob Glasgow	Partner	0320H0080: Discuss accounting and audit matters analysis associated with bankruptcy with regional partners.	\$881	1.80	\$1,585.80
3/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0081: Review of bankruptcy related adjustments and project timelines.	\$500	1.00	\$500.00
3/10/2020	Megan Christine Gullotta	Manager	0320H0082: Review updated bankruptcy controls workpapers reflective of addressed comments.	\$415	1.90	\$788.50
3/10/2020	Megan Christine Gullotta	Manager	0320H0083: Review management schedule for true ups of bankruptcy estimates based on new information.	\$415	0.70	\$290.50
3/10/2020	Andrew Michael Schellenberg	Senior Manager	0320H0084: Review Management's list of proposed journal entries for impacts to open periods.	\$769	0.50	\$384.50
3/10/2020	Rajeeb Das	Partner	0320H0085: Review Management's accounting position on leases.	\$994	1.20	\$1,192.80
3/10/2020	Rob Glasgow	Partner	0320H0086: Further review documentation associated with litigation and settlement.	\$881	1.30	\$1,145.30
3/10/2020	Rob Glasgow	Partner	0320H0087: Discuss impairment of debt and potential implication to interest classification.	\$881	1.10	\$969.10
3/10/2020	Rob Glasgow	Partner	0320H0088: Discuss audit documentation necessary relative to debt and interest classification.	\$881	0.90	\$792.90

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/11/2020	Rob Glasgow	Partner	0320H0089: Provide update to litigation accounting analysis to National Office.	\$881	0.80	\$704.80
3/11/2020	Diana Grace Snoyer	Senior Manager	0320H0090: Review testing for bankruptcy related SoD and automated configuration.	\$500	2.90	\$1,450.00
3/11/2020	Jacob C Kinney	Director	0320H0091: Meet with R. Glasgow (PwC) for Technical assessment of liabilities subject to compromise.	\$790	0.60	\$474.00
3/11/2020	Rob Glasgow	Partner	0320H0092: Meet with J. Kinney (PwC) for Technical assessment of liabilities subject to compromise.	\$881	0.60	\$528.60
3/11/2020	Rob Glasgow	Partner	0320H0093: Meeting with K. Moody, J. Eichler, and A. Smith (all WIN) to discuss the Company's outline for the settlement and litigation assessment.	\$881	1.20	\$1,057.20
3/12/2020	Kelsey Mae Uting	Manager	0320H0094: Document Understanding of controls around Windstream disputes.	\$415	1.70	\$705.50
3/12/2020	Kelsey Mae Uting	Manager	0320H0095: Review audit documentation related to assumptions made by management in bankruptcy related to access accruals.	\$415	2.10	\$871.50
3/12/2020	Kelsey Mae Uting	Manager	0320H0096: Document controls related to Windstream Disputes.	\$415	2.20	\$913.00
3/12/2020	John Page Luster	Senior Associate	0320H0097: Review of Plan Support Agreement for emergence accounting considerations.	\$554	1.70	\$941.80
3/12/2020	Dustin Osgood	Partner	0320H0098: Review key report testing for bankruptcy related reports.	\$881	0.50	\$440.50
3/13/2020	Megan Christine Gullotta	Manager	0320H0099: Update risk assessment for new bankruptcy considerations based on court dockets.	\$415	1.40	\$581.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/13/2020	Megan Christine Gullotta	Manager	0320H0100: Review segregation of duties controls related to bankruptcy processes.	\$415	1.00	\$415.00
3/13/2020	Christopher Ryan Bumpers	Senior Associate	0320H0101: Perform risk assessment around management's forecast model and assumptions.	\$309	2.00	\$618.00
3/14/2020	Shawn Cortese	Director	0320H0102: Respond to disclosure questions from management related to bankruptcy impacts.	\$995	1.00	\$995.00
3/16/2020	Jacob C Kinney	Director	0320H0103: Review of court dockets for accounting implications.	\$790	2.40	\$1,896.00
3/16/2020	Andrew Michael Schellenberg	Senior Manager	0320H0104: Review status of request list items.	\$769	0.50	\$384.50
3/16/2020	Grace Ann Kelley	Experienced Associate	0320H0105: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.80	\$386.40
3/16/2020	Rob Glasgow	Partner	0320H0106: Discussion with M. Stoltz (AC Chair) to discuss settlement matters and lease accounting.	\$881	1.70	\$1,497.70
3/16/2020	Rob Glasgow	Partner	0320H0107: Discuss audit implications of proposed settlement of adversary proceedings.	\$881	0.60	\$528.60
3/17/2020	Megan Christine Gullotta	Manager	0320H0108: Update audit plan for new developments based on court docket review.	\$415	0.80	\$332.00
3/17/2020	Christopher Ryan Bumpers	Senior Associate	0320H0109: Perform risk assessment around management's forecast model and assumptions.	\$309	1.50	\$463.50
3/17/2020	Jacob C Kinney	Director	0320H0110: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	1.10	\$869.00
3/17/2020	Rob Glasgow	Partner	0320H0111: Correspondence with team regarding Project plan alignment to complete rest of bankruptcy audit.	\$881	0.50	\$440.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/17/2020	Grace Ann Kelley	Experienced Associate	0320H0112: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.20	\$96.60
3/17/2020	Grace Ann Kelley	Experienced Associate	0320H0113: Compiled list of open items for discussion.	\$483	1.40	\$676.20
3/17/2020	Grace Ann Kelley	Experienced Associate	0320H0114: Reviewed the second amended plan support agreement.	\$483	1.60	\$772.80
3/17/2020	John Page Luster	Senior Associate	0320H0115: Review of Plan Support Agreement for emergence accounting considerations.	\$554	0.80	\$443.20
3/17/2020	Jacob C Kinney	Director	0320H0116: Meet with R.Glasgow (PwC) and R. Williams (WIN) to discuss technical accounting for claims and bankruptcy related settlements.	\$790	0.50	\$395.00
3/17/2020	Rob Glasgow	Partner	0320H0117: Meet with J.Kinney (PwC) and R. Williams (WIN) to discuss technical accounting for claims and bankruptcy related settlements.	\$881	0.50	\$440.50
3/17/2020	Andrew Michael Schellenberg	Senior Manager	0320H0118: Open items discussion with J. Luster and G. Kelley (both PwC).	\$769	1.10	\$845.90
3/17/2020	Grace Ann Kelley	Experienced Associate	0320H0119: Open items discussion with A. Schellenberg and J. Luster (both PwC).	\$483	1.10	\$531.30
3/17/2020	John Page Luster	Senior Associate	0320H0120: Open items discussion with A. Schellenberg and G. Kelley (both PwC).	\$554	1.10	\$609.40
3/17/2020	Rob Glasgow	Partner	0320H0121: Discussion with Board/Restructuring Chair to discuss settlement matters, including lease accounting.	\$881	1.60	\$1,409.60
3/17/2020	Rob Glasgow	Partner	0320H0122: Meet with J. Eichler (WIN) to discuss settlement matters and implications to Company's accounting and controls.	\$881	1.00	\$881.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/18/2020	Megan Christine Gullotta	Manager	0320H0123: Correspondence with National Office and document considerations related to updated risk assessments for bankruptcy transactions.	\$415	1.60	\$664.00
3/18/2020	Christopher Ryan Bumpers	Senior Associate	0320H0124: Document workpapers related to certain bankruptcy technical accounting assessments.	\$309	1.20	\$370.80
3/18/2020	Jacob C Kinney	Director	0320H0125: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	1.30	\$1,027.00
3/18/2020	Rob Glasgow	Partner	0320H0126: Review partner update (J. Brady) to discuss current status following settlement.	\$881	0.80	\$704.80
3/18/2020	Rob Glasgow	Partner	0320H0127: Review overall bankruptcy implications to future cash flow projections and assess for reasonableness.	\$881	0.70	\$616.70
3/18/2020	Rob Glasgow	Partner	0320H0128: Project plan update for finalizing lease and claims testing.	\$881	0.50	\$440.50
3/18/2020	Grace Ann Kelley	Experienced Associate	0320H0129: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.20	\$96.60
3/18/2020	Grace Ann Kelley	Experienced Associate	0320H0130: Performed scoping over the latest claims register.	\$483	1.70	\$821.10
3/18/2020	Rajeeb Das	Partner	0320H0131: Review fact pattern for accounting for adequate protection payments and provide updates.	\$994	1.60	\$1,590.40
3/18/2020	John S Schoonmaker	Partner	0320H0132: Research and analyze bankruptcy tax implications related to interest expense deductions.	\$881	0.80	\$704.80
3/18/2020	Jacob C Kinney	Director	0320H0133: Meet with R. Williams (WIN) to discuss technical accounting for claims and bankruptcy related settlements.	\$790	0.40	\$316.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/18/2020	Rob Glasgow	Partner	0320H0134: Document meetings with AC Chair and Board members for audit files.	\$881	1.20	\$1,057.20
3/19/2020	Christopher Ryan Bumpers	Senior Associate	0320H0135: Document workpapers related to certain bankruptcy technical accounting assessments.	\$309	1.80	\$556.20
3/19/2020	Rob Glasgow	Partner	0320H0136: Review of Company's proposed bankruptcy settlement accounting and controls memo.	\$881	1.50	\$1,321.50
3/19/2020	Rob Glasgow	Partner	0320H0137: Review and update of disputes and access reserve.	\$881	1.40	\$1,233.40
3/19/2020	Grace Ann Kelley	Experienced Associate	0320H0138: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.20	\$96.60
3/19/2020	Elizabeth Cram Kirkland	Experienced Associate	0320H0139: Edit Q2 ASC 350 documentation based on comments from the engagement team.	\$483	0.80	\$386.40
3/19/2020	John S Schoonmaker	Partner	0320H0140: Research and analyze bankruptcy tax implications related to interest expense deductions.	\$881	0.50	\$440.50
3/19/2020	Jacob C Kinney	Director	0320H0141: Meet with R. Glasgow (PwC) for Technical assessment of liabilities subject to compromise.	\$790	0.60	\$474.00
3/19/2020	Rob Glasgow	Partner	0320H0142: Meet with J.Kinney (PwC) for Technical assessment of liabilities subject to compromise.	\$881	0.60	\$528.60
3/19/2020	Rob Glasgow	Partner	0320H0143: Discussions with Controller and External reporting relative to settlement accounting and controls memo.	\$881	1.50	\$1,321.50
3/20/2020	Rob Glasgow	Partner	0320H0144: Correspondence with PwC tax team to address settlement matters relative to Q2, Q3 and YE.	\$881	1.20	\$1,057.20
3/20/2020	Rob Glasgow	Partner	0320H0145: PwC's documentation and memo addressing matters from the Settlement.	\$881	1.60	\$1,409.60

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/20/2020	Grace Ann Kelley	Experienced Associate	0320H0146: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.20	\$96.60
3/20/2020	John S Schoonmaker	Partner	0320H0147: Research and analyze bankruptcy tax implications related to interest expense deductions.	\$881	0.50	\$440.50
3/20/2020	Logan Alexandar Knott	Manager	0320H0148: Review of comments from core assurance team related to bankruptcy workpapers.	\$674	0.70	\$471.80
3/20/2020	Rob Glasgow	Partner	0320H0149: Discussions with Controller relative settling the accounting matter raised by the Complaint and settlement.	\$881	0.90	\$792.90
3/23/2020	Chris M Mowry	Senior Managing Director	0320H0150: Review of documentation updates received from core assurance team.	\$865	1.50	\$1,297.50
3/23/2020	Rob Glasgow	Partner	0320H0151: Review and assessment of update access and dispute cure arrangement memos.	\$881	1.80	\$1,585.80
3/23/2020	Andrew Michael Schellenberg	Senior Manager	0320H0152: Research relevant examples for LSTC disclosures and provide examples to D. Vargo (WIN).	\$769	1.50	\$1,153.50
3/23/2020	Grace Ann Kelley	Experienced Associate	0320H0153: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/23/2020	John S Schoonmaker	Partner	0320H0154: Research and analyze bankruptcy tax implications related to interest expense deductions.	\$881	2.50	\$2,202.50
3/23/2020	Katherine Diane Benson	Experienced Associate	0320H0155: Review audit approach for updated 2019 Q2 ETR and tax provision and plan incremental procedures related to bankruptcy.	\$215	0.90	\$193.50
3/23/2020	Logan Alexandar Knott	Manager	0320H0156: Review of documentation updates received from core assurance team.	\$674	0.30	\$202.20

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/23/2020	Savannah Cravens	Senior Manager	0320H0157: Assess income tax audit scope and plan incremental procedures related to bankruptcy.	\$500	1.20	\$600.00
3/23/2020	Grace Ann Kelley	Experienced Associate	0320H0158: Researched LSTC and Debt footnote disclosures.	\$483	4.00	\$1,932.00
3/23/2020	Grace Ann Kelley	Experienced Associate	0320H0159: Continue Research of LSTC and Debt footnote disclosures.	\$483	0.80	\$386.40
3/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0160: Review of bankruptcy related controls related to access and position memos.	\$500	3.40	\$1,700.00
3/24/2020	Melvin Geovanny Portillo Orellana	Associate	0320H0161: Ensure finalized professional fee accruals are appropriate.	\$199	0.50	\$99.50
3/24/2020	Rob Glasgow	Partner	0320H0162: Review and documentation of the Company's Restructuring Committee minutes for the year.	\$881	2.80	\$2,466.80
3/24/2020	Grace Ann Kelley	Experienced Associate	0320H0163: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/24/2020	Rajeeb Das	Partner	0320H0164: Review of disclosure presentation on debt.	\$994	0.80	\$795.20
3/24/2020	John S Schoonmaker	Partner	0320H0165: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	1.50	\$1,321.50
3/24/2020	Katherine Diane Benson	Experienced Associate	0320H0166: Reviewing Q2 revised workpapers reflective of bankruptcy true ups and preparation for call with S. Wheeler (WIN) to walk through Q2 revisions.	\$215	0.60	\$129.00
3/24/2020	Kimberly Jacobs	Senior Associate	0320H0167: Reviewing Q2 revised workpapers reflective of bankruptcy true ups and preparation for call with S. Wheeler (WIN) to walk through Q2 revisions.	\$309	1.00	\$309.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/24/2020	Kristen Durelle Spott	Director	0320H0168: Reviewing Q2 revised workpapers reflective of bankruptcy true ups and preparation for call with S. Wheeler (WIN) to walk through Q2 revisions.	\$790	0.50	\$395.00
3/24/2020	Katherine Diane Benson	Experienced Associate	0320H0169: Meeting with K. Jacobs, K. Spott (both PwC) and S. Wheeler (WIN) to walkthrough Q2 revisions.	\$215	1.00	\$215.00
3/24/2020	Kimberly Jacobs	Senior Associate	0320H0170: Meeting with K. Benson, K. Spott (both PwC) and S. Wheeler (WIN) to walkthrough Q2 revisions.	\$309	1.00	\$309.00
3/24/2020	Kristen Durelle Spott	Director	0320H0171: Meeting with K. Jacobs, K. Benson (both PwC) and S. Wheeler (WIN) to walkthrough Q2 revisions.	\$790	1.00	\$790.00
3/24/2020	Rob Glasgow	Partner	0320H0172: Follow-up discussions with J. Eichler and D. Vargo (both WIN) relative to settlement accounting and controls memo.	\$881	1.30	\$1,145.30
3/25/2020	Brent Michael Marrero	Experienced Associate	0320H0173: Review and update Q2 revised EGA and Q2 tax clearance google sheet per meeting with Katie Benson.	\$215	1.00	\$215.00
3/25/2020	Megan Christine Gullotta	Manager	0320H0174: Perform top-off procedures related to bankruptcy transactions for Q2 review.	\$415	0.60	\$249.00
3/25/2020	Rob Glasgow	Partner	0320H0175: Correspondence related to re-organization and implications to the Company's security of debt and value of assets.	\$881	0.70	\$616.70
3/25/2020	Rob Glasgow	Partner	0320H0176: Review and assess Company's planned approach for concluding its accounting on the settlement.	\$881	1.80	\$1,585.80
3/25/2020	Grace Ann Kelley	Experienced Associate	0320H0177: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/25/2020	Katherine Diane Benson	Experienced Associate	0320H0178: Inspect management's revised Q2 bankruptcy workpapers and plan for updating review;.	\$215	1.50	\$322.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/25/2020	Brent Michael Marrero	Experienced Associate	0320H0179: Meeting with K. Benson, K. Jacobs and K. Spott (all PwC) regarding review of the Q2 revised reorganization item workpapers.	\$215	0.50	\$107.50
3/25/2020	Christopher Ryan Bumpers	Senior Associate	0320H0180: Discussion with K. Benson (PwC) for regarding Q2 workpapers including bankruptcy reorg costs and changes in PTBI.	\$309	1.20	\$370.80
3/25/2020	Katherine Diane Benson	Experienced Associate	0320H0181: Meeting with B. Marrero, K. Jacobs and K. Spott (all PwC) regarding review of the Q2 revised reorganization item workpapers.	\$215	0.50	\$107.50
3/25/2020	Katherine Diane Benson	Experienced Associate	0320H0182: Discussion with R. Bumpers (PwC) for regarding Q2 workpapers including bankruptcy reorg costs and changes in PTBI.	\$215	1.20	\$258.00
3/25/2020	Kimberly Jacobs	Senior Associate	0320H0183: Meeting with B. Marrero, K. Benson and K. Benson (all PwC) regarding review of the Q2 revised reorganization item workpapers.	\$309	0.50	\$154.50
3/25/2020	Kristen Durelle Spott	Director	0320H0184: Meeting with B. Marrero, K. Jacobs and K. Spott (all PwC) regarding review of the Q2 revised reorganization item workpapers.	\$790	0.50	\$395.00
3/25/2020	Katherine Diane Benson	Experienced Associate	0320H0185: Call with K. Jacobs (PwC) to discuss Windstream bankruptcy time charging policies.	\$215	0.50	\$107.50
3/25/2020	Kimberly Jacobs	Senior Associate	0320H0186: Call with K. Benson (PwC) to discuss Windstream bankruptcy time charging policies.	\$309	0.50	\$154.50
3/25/2020	Brent Michael Marrero	Experienced Associate	0320H0187: Call with Windstream tax team to assess Q2 revised workpapers.	\$215	0.50	\$107.50

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3/26/2020	Katherine Diane Benson	Experienced Associate	0320H0188: Review and update Q2 revised EGA, set Q2 tax clearance meeting and correspondence with R. Bumpers (PwC) regarding bankruptcy reorg costs.	\$215	2.20	\$473.00
3/26/2020	Kelsey Mae Uting	Manager	0320H0189: Document understanding of controls related to Wholesale Cost Management.	\$415	3.30	\$1,369.50
3/26/2020	Kelsey Mae Uting	Manager	0320H0190: Document agreement of settlement discussions per each carrier in settlement.	\$415	3.70	\$1,535.50
3/26/2020	Megan Christine Gullotta	Manager	0320H0191: Review true ups to reorganization items for new information received in March 2020.	\$415	0.80	\$332.00
3/26/2020	Christopher Ryan Bumpers	Senior Associate	0320H0192: Analyzing changes to financial statements as a result of additional entries.	\$309	0.80	\$247.20
3/26/2020	Andrew Michael Schellenberg	Senior Manager	0320H0193: Review and provide comments to the three wireless negotiations summaries.	\$769	2.00	\$1,538.00
3/26/2020	Grace Ann Kelley	Experienced Associate	0320H0194: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/26/2020	Rajeeb Das	Partner	0320H0195: Review Management's updated accounting for access memos.	\$994	3.50	\$3,479.00
3/26/2020	Kristen Durelle Spott	Director	0320H0196: Review Q2 revised workpapers and internal team status update.	\$790	0.30	\$237.00
3/26/2020	Logan Alexandar Knott	Manager	0320H0197: Internal signoffs related to workpapers over bankruptcy matters.	\$674	0.20	\$134.80
3/26/2020	Rob Glasgow	Partner	0320H0198: Discuss and accumulate National Office comments relative to management's settlement accounting matters.	\$881	1.10	\$969.10

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3/27/2020	Brent Michael Marrero	Experienced Associate	0320H0199: Updated Q2 Revised EGA Tax Provision Summary Q2 Tab per guidance from Kim Jacobs.	\$215	0.50	\$107.50
3/27/2020	John S Schoonmaker	Partner	0320H0200: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	0.50	\$440.50
3/27/2020	Kimberly Jacobs	Senior Associate	0320H0201: Review and update Q2 revised EGA for new bankruptcy impacts.	\$309	1.00	\$309.00
3/27/2020	Melvin Geovanny Portillo Orellana	Associate	0320H0202: Ensure finalized professional fee accruals are appropriate.	\$199	0.80	\$159.20
3/27/2020	Shawn Cortese	Director	0320H0203: Review Form NT 10-K filing for appropriateness of bankruptcy considerations.	\$995	0.70	\$696.50
3/27/2020	Jacob C Kinney	Director	0320H0204: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	0.80	\$632.00
3/27/2020	Jacob C Kinney	Director	0320H0205: PwC Bankruptcy coordination and project planning.	\$790	0.40	\$316.00
3/27/2020	Grace Ann Kelley	Experienced Associate	0320H0206: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/27/2020	Kelsey Mae Uting	Manager	0320H0207: Document agreement of settlement discussions per each carrier in settlement.	\$415	1.80	\$747.00
3/27/2020	Kelsey Mae Uting	Manager	0320H0208: Continue Document agreement of settlement discussions per each carrier in settlement.	\$415	1.20	\$498.00
3/28/2020	Shawn Cortese	Director	0320H0209: General status update related to ongoing bankruptcy matters and reporting implications.	\$995	0.70	\$696.50
3/29/2020	John S Schoonmaker	Partner	0320H0210: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	0.80	\$704.80

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/29/2020	Jacob C Kinney	Director	0320H0211: Tax technical accounting assessment for classification of payments under bankruptcy.	\$790	1.30	\$1,027.00
3/30/2020	Kristen Durelle Spott	Director	0320H0212: Review Q2 revised workpapers, status of review, interest expense book-tax difference considerations.	\$790	0.70	\$553.00
3/30/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0213: Develop test plan related to certain bankruptcy transactions for year end audit testing.	\$500	2.10	\$1,050.00
3/30/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0214: Review accounting positions for claims and supporting evidence for testing.	\$500	0.80	\$400.00
3/30/2020	Megan Christine Gullotta	Manager	0320H0215: Develop test plan related to certain bankruptcy transactions for year end audit testing.	\$415	1.10	\$456.50
3/30/2020	Rob Glasgow	Partner	0320H0216: Update to Firm Risk management relative to settlement, Uniti arrangement, and accounting resolution.	\$881	0.50	\$440.50
3/30/2020	Andrew Michael Schellenberg	Senior Manager	0320H0217: Review emergence accounting considerations and provide status update.	\$769	1.00	\$769.00
3/30/2020	Grace Ann Kelley	Experienced Associate	0320H0218: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
3/30/2020	Rajeeb Das	Partner	0320H0219: Review emergence accounting considerations and provide status update.	\$994	0.50	\$497.00
3/30/2020	Savannah Cravens	Senior Manager	0320H0220: Assess income tax audit scope and plan incremental procedures related to bankruptcy.	\$500	2.10	\$1,050.00
3/30/2020	Savannah Cravens	Senior Manager	0320H0221: Update Q2 procedures & documentation for revised bankruptcy impacts to tax provision.	\$500	3.50	\$1,750.00

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3/30/2020	Megan Christine Gullotta	Manager	0320H0222: Correspondence related to fresh-start accounting considerations and necessary specialists.	\$415	0.40	\$166.00
3/31/2020	G. David Klein	Partner	0320H0223: Preperation for call with Windstream regarding cod.	\$881	0.70	\$616.70
3/31/2020	John S Schoonmaker	Partner	0320H0224: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	1.00	\$881.00
3/31/2020	Kristen Durelle Spott	Director	0320H0225: Review Q2 revised workpapers, status of review, interest expense book-tax difference considerations, walkthrough with S. Cravens (PwC).	\$790	0.80	\$632.00
3/31/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0226: Review accounting positions for claims and supporting evidence for testing.	\$500	0.90	\$450.00
3/31/2020	Jacob C Kinney	Director	0320H0227: Analysis of bankruptcy tax implications for classification of payments under bankruptcy.	\$790	0.50	\$395.00
3/31/2020	Andrew Michael Schellenberg	Senior Manager	0320H0228: Review Management's accounting for access memo and provide comments.	\$769	1.00	\$769.00
3/31/2020	Grace Ann Kelley	Experienced Associate	0320H0229: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.20	\$96.60
3/31/2020	Grace Ann Kelley	Experienced Associate	0320H0230: Review of management's claims memo.	\$483	2.00	\$966.00
3/31/2020	Grace Ann Kelley	Experienced Associate	0320H0231: Correspondence regarding management's claims memo with A. Schellenberg and J. Luster (both PwC).	\$483	0.50	\$241.50

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3/31/2020	Loren Wang	Manager	0320H0232: Provide input to engagement team related to bankruptcy tax implications for classification of payments under bankruptcy.	\$674	0.50	\$337.00
3/31/2020	Savannah Cravens	Senior Manager	0320H0233: Update Q2 procedures & documentation for revised bankruptcy impacts to tax provision.	\$500	3.20	\$1,600.00
3/31/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0234: Review of updated leasing testing and supporting controls.	\$500	2.70	\$1,350.00
3/31/2020	Rob Glasgow	Partner	0320H0235: Discussions with Controller relative to Uniti arrangement resolution.	\$881	0.30	\$264.30
4/1/2020	G. David Klein	Partner	0420H0001: Windstream cod call, prep.	\$995	0.70	\$696.50
4/1/2020	Andrew Michael Schellenberg	Senior Manager	0420H0002: Review of management's accounting for claims memo and compile comments to provide to Management.	\$769	1.00	\$769.00
4/1/2020	Christopher Ryan Bumpers	Senior Associate	0420H0003: Analyzing changes to financial statements as a result of additional entries.	\$309	3.50	\$1,081.50
4/1/2020	Grace Ann Kelley	Experienced Associate	0420H0004: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/1/2020	Grace Ann Kelley	Experienced Associate	0420H0005: Review of management's claims memo.	\$483	1.10	\$531.30
4/1/2020	Grace Ann Kelley	Experienced Associate	0420H0006: Documented channel partners estimate template.	\$483	2.20	\$1,062.60
4/1/2020	Megan Christine Gullotta	Manager	0420H0007: Internal correspondence to provide update related to testing of bankruptcy controls.	\$415	0.20	\$83.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/1/2020	Megan Christine Gullotta	Manager	0420H0008: Update workpaper documentation related to true ups associated with bankruptcy claims.	\$415	0.60	\$249.00
4/2/2020	Andrew Michael Schellenberg	Senior Manager	0420H0009: Review of management's accounting for claims memo and compile comments to provide to Management.	\$769	1.50	\$1,153.50
4/2/2020	Christopher Ryan Bumpers	Senior Associate	0420H0010: Analyzing changes to financial statements as a result of additional entries.	\$309	2.80	\$865.20
4/2/2020	Christopher Ryan Bumpers	Senior Associate	0420H0011: Review management memo related to bankruptcy accounting control.	\$309	1.20	\$370.80
4/2/2020	Grace Ann Kelley	Experienced Associate	0420H0012: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/2/2020	Grace Ann Kelley	Experienced Associate	0420H0013: Review of the plan of reorganization and disclosure statement.	\$483	2.80	\$1,352.40
4/2/2020	Grace Ann Kelley	Experienced Associate	0420H0014: Review of management's claims memo.	\$483	1.20	\$579.60
4/2/2020	Grace Ann Kelley	Experienced Associate	0420H0015: Review of management's pre/post controls remediation memo.	\$483	1.40	\$676.20
4/2/2020	John Page Luster	Senior Associate	0420H0016: Review of Management's claims reconciliation memo and compile comments.	\$554	1.80	\$997.20
4/2/2020	John Page Luster	Senior Associate	0420H0017: Review of Management's cut off controls memo and compile comments.	\$554	1.80	\$997.20
4/2/2020	John S Schoonmaker	Partner	0420H0018: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	0.50	\$440.50
4/2/2020	Kristen Durelle Spott	Director	0420H0019: Review Q2 revised workpapers for new bankruptcy activity.	\$790	0.50	\$395.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/2/2020	Megan Christine Gullotta	Manager	0420H0020: Review management year end claims reconciliation memo and provide comments.	\$415	1.10	\$456.50
4/2/2020	Megan Christine Gullotta	Manager	0420H0021: Review management controls memo related to pre and post-petition controls and provide comments.	\$415	1.30	\$539.50
4/3/2020	Andrew Michael Schellenberg	Senior Manager	0420H0022: Review of management's pre/post controls memo and compile comments to provide to Management.	\$769	0.70	\$538.30
4/3/2020	Christopher Ryan Bumpers	Senior Associate	0420H0023: Analyzing changes to financial statements as a result of additional entries.	\$309	2.40	\$741.60
4/3/2020	Elizabeth Cram Kirkland	Experienced Associate	0420H0024: Internal signoffs related to workpapers over bankruptcy matters.	\$483	0.30	\$144.90
4/3/2020	Grace Ann Kelley	Experienced Associate	0420H0025: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/3/2020	Grace Ann Kelley	Experienced Associate	0420H0026: Review of the plan of reorganization and disclosure statement.	\$483	1.30	\$627.90
4/3/2020	Katherine Diane Benson	Experienced Associate	0420H0027: Finalizing Q2 tax clearance agenda per comments from Kristen Spott.	\$215	0.40	\$86.00
4/3/2020	Kristen Durelle Spott	Director	0420H0028: Review Q2 revised workpapers for new bankruptcy activity, finalize workpapers and sign off.	\$790	0.50	\$395.00
4/3/2020	Megan Christine Gullotta	Manager	0420H0029: Research methodologies used by management in developing bankruptcy estimates and develop audit approach.	\$415	1.20	\$498.00
4/3/2020	Megan Christine Gullotta	Manager	0420H0030: Validate appropriateness of bankruptcy true ups to interim periods.	\$415	0.80	\$332.00
4/3/2020	Logan Alexandar Knott	Manager	0420H0031: Internal signoffs related to workpapers over bankruptcy matters.	\$674	1.00	\$674.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/3/2020	Andrew Michael Schellenberg	Senior Manager	0420H0032: Discussion with J. Luster and G. Kelley (PwC) on management's pre/post controls remediation memo.	\$769	0.80	\$615.20
4/3/2020	John Page Luster	Senior Associate	0420H0033: Discussion with A. Schellenberg and G. Kelley (PwC) on management's pre/post controls remediation memo.	\$554	0.80	\$443.20
4/4/2020	John S Schoonmaker	Partner	0420H0034: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	2.30	\$2,026.30
4/5/2020	Chris M Mowry	Senior Managing Director	0420H0035: Review of documentation updates received from core assurance team and finalize valuation procedures.	\$865	1.00	\$865.00
4/5/2020	Katherine Diane Benson	Experienced Associate	0420H0036: Review Q2 revised 10-Q draft and update Q2 EGA.	\$215	1.30	\$279.50
4/5/2020	Shawn Cortese	Director	0420H0037: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.10	\$99.50
4/6/2020	Andrew Michael Schellenberg	Senior Manager	0420H0038: Review of management's rejected contracts accounting analysis.	\$769	1.00	\$769.00
4/6/2020	Christopher Ryan Bumpers	Senior Associate	0420H0039: Analyzing changes to financial statements as a result of additional entries.	\$309	1.40	\$432.60
4/6/2020	Grace Ann Kelley	Experienced Associate	0420H0040: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/6/2020	Grace Ann Kelley	Experienced Associate	0420H0041: Performed auditing standards research.	\$483	1.20	\$579.60
4/6/2020	Grace Ann Kelley	Experienced Associate	0420H0042: Reviewed management's rejected contracts scrub analysis.	\$483	1.60	\$772.80

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/6/2020	Grace Ann Kelley	Experienced Associate	0420H0043: Reviewed management's Q2 financial statements.	\$483	2.30	\$1,110.90
4/6/2020	John Page Luster	Senior Associate	0420H0044: Review of Management's cut off controls memo and compile comments.	\$554	1.70	\$941.80
4/6/2020	John S Schoonmaker	Partner	0420H0045: Research and analyze bankruptcy tax implications related to Q2 filing.	\$881	2.50	\$2,202.50
4/6/2020	Katherine Diane Benson	Experienced Associate	0420H0046: Update interim review for Company VA memo and respond to Q2 10Q partner comments.	\$215	1.10	\$236.50
4/6/2020	Kristen Durelle Spott	Director	0420H0047: Review Q2 revised 10-Q draft.	\$790	0.60	\$474.00
4/6/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0048: Validate changes for second quarterly financials based on new bankruptcy activity.	\$199	3.30	\$656.70
4/6/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0049: Validate and update changes for second quarter cash flows based on new bankruptcy activity.	\$199	3.30	\$656.70
4/6/2020	Rajeeb Das	Partner	0420H0050: Provide comments for the Q2 financial statements related to bankruptcy disclosures.	\$994	3.20	\$3,180.80
4/6/2020	Shawn Cortese	Director	0420H0051: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.60	\$597.00
4/6/2020	Rob Glasgow	Partner	0420H0052: Review court dockets for impacts to 2019 audit.	\$881	1.60	\$1,409.60
4/6/2020	Rob Glasgow	Partner	0420H0053: Review ongoing developments related to access claims.	\$881	1.70	\$1,497.70
4/6/2020	Megan Christine Gullotta	Manager	0420H0054: Review test approach for certain bankruptcy transactions with National Office.	\$415	0.90	\$373.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0055: Review of access settlement positions on financial statements with J Eichler (WIN), S. Harvey (WIN), R. Williams(WIN), and W. Hays(WIN).	\$500	1.00	\$500.00
4/6/2020	Rob Glasgow	Partner	0420H0056: Discuss fresh start accounting with J. Eichler (WIN).	\$881	0.70	\$616.70
4/6/2020	Rob Glasgow	Partner	0420H0057: Discuss litigation matters with J. Eichler (WIN).	\$881	0.50	\$440.50
4/7/2020	Andrew Michael Schellenberg	Senior Manager	0420H0058: Review management's Q2 financial statements and compile comments to provide to Management.	\$769	1.00	\$769.00
4/7/2020	Christopher Ryan Bumpers	Senior Associate	0420H0059: Analyzing changes to financial statements as a result of additional entries.	\$309	2.90	\$896.10
4/7/2020	Christopher Ryan Bumpers	Senior Associate	0420H0060: Finalize memo related to risk assessment around management's ASC 350 input data, model and assumptions.	\$309	2.10	\$648.90
4/7/2020	Grace Ann Kelley	Experienced Associate	0420H0061: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/7/2020	Grace Ann Kelley	Experienced Associate	0420H0062: Compiled the Q2 financial statements disclosure checklist.	\$483	2.90	\$1,400.70
4/7/2020	John Page Luster	Senior Associate	0420H0063: Review of rejected contracts analysis for audit procedures.	\$554	1.10	\$609.40
4/7/2020	Katherine Diane Benson	Experienced Associate	0420H0064: Answering questions and comments from Savannah Cravens, Kristen Spott and Savannah Cravens regarding Q2 10Q.	\$215	0.40	\$86.00
4/7/2020	Kristen Durelle Spott	Director	0420H0065: Review Q2 final EGA and revised Q2 10-Q draft.	\$790	0.90	\$711.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/7/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0066: Validate changes for second quarterly financials based on new bankruptcy activity.	\$199	3.10	\$616.90
4/7/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0067: Validate and update changes for second quarter cash flows based on new bankruptcy activity.	\$199	1.80	\$358.20
4/7/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0068: Ensure second quarterly financials updates appropriate based on new bankruptcy activity.	\$199	2.90	\$577.10
4/7/2020	Savannah Cravens	Senior Manager	0420H0069: Update Q2 procedures & documentation for revised bankruptcy impacts to tax provision.	\$500	3.20	\$1,600.00
4/7/2020	Shawn Cortese	Director	0420H0070: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.60	\$597.00
4/7/2020	Rob Glasgow	Partner	0420H0071: Draft documentation for workpapers related to impacts of adversary proceedings to accounting.	\$881	2.10	\$1,850.10
4/7/2020	Rob Glasgow	Partner	0420H0072: Discuss and accumulate National Office comments relative to management's settlement accounting matters.	\$881	1.90	\$1,673.90
4/7/2020	Rob Glasgow	Partner	0420H0073: Review court dockets for impacts to 2019 audit.	\$881	0.20	\$176.20
4/7/2020	Megan Christine Gullotta	Manager	0420H0074: Review workpaper updates related to bankruptcy true ups in interim periods.	\$415	1.20	\$498.00
4/7/2020	Megan Christine Gullotta	Manager	0420H0075: Call with D. Vargo and J. Eichler (WIN), management experts and members of engagement team to discuss procedures around bankruptcy transaction.	\$415	0.50	\$207.50
4/8/2020	Andrew Michael Schellenberg	Senior Manager	0420H0076: Review management's Q2 financial statements and compile comments to provide to Management.	\$769	1.00	\$769.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/8/2020	Christopher Ryan Bumpers	Senior Associate	0420H0077: Analyzing changes to financial statements as a result of additional entries.	\$309	2.60	\$803.40
4/8/2020	Grace Ann Kelley	Experienced Associate	0420H0078: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/8/2020	Grace Ann Kelley	Experienced Associate	0420H0079: Reviewed management's Q2 financial statements.	\$483	0.50	\$241.50
4/8/2020	John Page Luster	Senior Associate	0420H0080: Reviewed management's Q2 financial statements and compile comments.	\$554	2.10	\$1,163.40
4/8/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0081: Validate changes for second quarterly financials based on new bankruptcy activity.	\$199	3.30	\$656.70
4/8/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0082: Ensure second quarterly financials updates appropriate based on new bankruptcy activity.	\$199	3.60	\$716.40
4/8/2020	Savannah Cravens	Senior Manager	0420H0083: Update Q3 procedures & documentation for revised bankruptcy impacts to tax provision.	\$500	1.80	\$900.00
4/8/2020	Rob Glasgow	Partner	0420H0084: Review access memos and relating impacts resulting from bankruptcy.	\$881	2.40	\$2,114.40
4/8/2020	Rob Glasgow	Partner	0420H0085: Review bankruptcy claims and re-org controls testing / status.	\$881	0.80	\$704.80
4/8/2020	Rob Glasgow	Partner	0420H0086: Discuss bankruptcy control implications resulting from litigation.	\$881	0.60	\$528.60
4/8/2020	Jacob C Kinney	Director	0420H0087: PwC Bankruptcy coordination and project planning.	\$790	0.70	\$553.00
4/8/2020	Megan Christine Gullotta	Manager	0420H0088: Review workpaper updates related to bankruptcy true ups in interim periods.	\$415	1.40	\$581.00

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4/8/2020	Megan Christine Gullotta	Manager	0420H0089: Review book to tax differences related to rejected leases.	\$415	0.50	\$207.50
4/9/2020	Andrew Michael Schellenberg	Senior Manager	0420H0090: Review Management's rejected contracts analysis for accrual adjustments.	\$769	1.00	\$769.00
4/9/2020	Christopher Ryan Bumpers	Senior Associate	0420H0091: Analyzing changes to financial statements as a result of additional entries.	\$309	3.90	\$1,205.10
4/9/2020	Dylan J Shuff	Manager	0420H0092: Perform additional market research to validate certain valuation assumptions for fresh start accounting scope.	\$674	0.50	\$337.00
4/9/2020	Grace Ann Kelley	Experienced Associate	0420H0093: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/9/2020	John S Schoonmaker	Partner	0420H0094: Research and analyze bankruptcy tax implications related to TCA.	\$881	0.50	\$440.50
4/9/2020	Katherine Diane Benson	Experienced Associate	0420H0095: Tax clearance agenda meeting with PwC Tax and PwC Assurance team.	\$215	0.70	\$150.50
4/9/2020	Kristen Durelle Spott	Director	0420H0096: Correspondence with R. Glasgow (PwC), J. Kinney (PwC), S. Cravens (PwC), K. Benson (PwC) regarding Q2 tax clearance meeting.	\$790	0.50	\$395.00
4/9/2020	Maria Chiara Cardì	Senior Associate	0420H0097: Research and validate management fresh start accounting positions.	\$554	1.20	\$664.80
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0098: Validate changes for second quarterly financials based on new bankruptcy activity.	\$199	2.00	\$398.00
4/9/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0099: Ensure second quarterly financials updates appropriate based on new bankruptcy activity.	\$199	1.90	\$378.10

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4/9/2020	Michael Tully McGee	Associate	0420H0100: Initiation of research associated with fresh start accounting methodologies.	\$218	0.50	\$109.00
4/9/2020	Rajeeb Das	Partner	0420H0101: Review workpaper documentation for Q3 bankruptcy procedures.	\$994	1.50	\$1,491.00
4/9/2020	Savannah Cravens	Senior Manager	0420H0102: Update Q2 procedures & documentation for revised bankruptcy impacts to tax provision.	\$500	1.00	\$500.00
4/9/2020	Rob Glasgow	Partner	0420H0103: Update status of key accounting bankruptcy matters.	\$881	0.50	\$440.50
4/9/2020	Rob Glasgow	Partner	0420H0104: Update accounting memo associated with adversary proceedings.	\$881	1.50	\$1,321.50
4/9/2020	Jacob C Kinney	Director	0420H0105: Review of assessment of bankruptcy tax technical accounting matters for Q2.	\$790	0.60	\$474.00
4/9/2020	Nicole Brigati	Partner	0420H0106: Review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$995	1.20	\$1,194.00
4/9/2020	Dylan J Shuff	Manager	0420H0107: Call with D. Ronan, M. Gullotta, V. Chin (all PwC), D. Vargo and J. Eichler (both WIN), management expert and members of engagement team to discuss procedures around fresh-start accounting.	\$674	0.50	\$337.00
4/9/2020	Victor Chin	Director	0420H0108: Call with D. Ronan, M. Gullotta, D. Shuff (all PwC), D. Vargo and J. Eichler (both WIN), management expert and members of engagement team to discuss procedures around fresh-start accounting.	\$865	0.50	\$432.50
4/9/2020	Megan Christine Gullotta	Manager	0420H0109: Call with D. Ronan, D. Shuff, V. Chin (all PwC), D. Vargo and J. Eichler (both WIN), management expert and members of engagement team to discuss procedures around fresh-start accounting.	\$415	0.50	\$207.50

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4/9/2020	Jacob C Kinney	Director	0420H0110: Meet with A. Schellenberg (PwC) and M. Antoine (WIN) to discuss technical accounting for claims and bankruptcy related settlements.	\$790	0.50	\$395.00
4/9/2020	Rob Glasgow	Partner	0420H0111: Discussions with D. Vargo (WIN) relating to debt impairment status for LSTC classification.	\$881	0.50	\$440.50
4/9/2020	Megan Christine Gullotta	Manager	0420H0112: Discussion with M. Antoine (WIN) related to fresh start accounting.	\$415	0.20	\$83.00
4/9/2020	Megan Christine Gullotta	Manager	0420H0113: Discussion with D. Vargo (WIN) related to fresh start accounting.	\$415	0.20	\$83.00
4/10/2020	Andrew Michael Schellenberg	Senior Manager	0420H0114: Review management's Q2 financial statements and compile comments to provide to Management.	\$769	0.10	\$76.90
4/10/2020	Christopher Ryan Bumpers	Senior Associate	0420H0115: Analyzing changes to financial statements as a result of additional entries.	\$309	3.60	\$1,112.40
4/10/2020	Christopher Ryan Bumpers	Senior Associate	0420H0116: Analyzing changes to financial statements as a result of additional entries.	\$309	1.40	\$432.60
4/10/2020	Grace Ann Kelley	Experienced Associate	0420H0117: Reviewed channel partners support received.	\$483	1.60	\$772.80
4/10/2020	Grace Ann Kelley	Experienced Associate	0420H0118: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/10/2020	John Page Luster	Senior Associate	0420H0119: Review channel partners rejected contracts updates related to settlements.	\$554	0.50	\$277.00
4/10/2020	Kristen Durelle Spott	Director	0420H0120: Review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$790	0.30	\$237.00
4/10/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0121: Validate changes for second quarterly financials based on new bankruptcy activity.	\$199	2.10	\$417.90

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4/10/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0122: Ensure second quarterly financials updates appropriate based on new bankruptcy activity.	\$199	2.00	\$398.00
4/10/2020	Shawn Cortese	Director	0420H0123: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.50	\$497.50
4/10/2020	Rob Glasgow	Partner	0420H0124: Claims update review relative to court filings.	\$881	0.80	\$704.80
4/10/2020	Rob Glasgow	Partner	0420H0125: Workpaper review over bankruptcy accounting assessments.	\$881	1.80	\$1,585.80
4/10/2020	Nicole Brigati	Partner	0420H0126: Correspondence with K. Benson, S. Schoonmaker, S. Cravens regarding review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$995	0.60	\$597.00
4/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0127: Review of bankruptcy related disclosure for Q2 10-Q.	\$500	1.10	\$550.00
4/10/2020	Andrew Michael Schellenberg	Senior Manager	0420H0128: Discussion with J. Luster and G. Kelley (PwC) on Q2 financial statements comments and open items.	\$769	0.90	\$692.10
4/10/2020	Grace Ann Kelley	Experienced Associate	0420H0129: Discussion with A. Schellenberg and J. Luster (PwC) on Q2 financial statements comments and open items.	\$483	0.90	\$434.70
4/10/2020	John Page Luster	Senior Associate	0420H0130: Discussion with A. Schellenberg and G. Kelley (PwC) on Q2 financial statements comments and open items.	\$554	0.90	\$498.60
4/10/2020	Rob Glasgow	Partner	0420H0131: Debt security discussion with J. Eichler and D. Vargo (WIN).	\$881	1.00	\$881.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/12/2020	John S Schoonmaker	Partner	0420H0132: Research and analyze bankruptcy tax implications related to Q2 filing (review VA memo).	\$881	1.30	\$1,145.30
4/12/2020	Michael Tully McGee	Associate	0420H0133: Perform additional market research to validate certain valuation assumptions for fresh start accounting scope.	\$218	3.50	\$763.00
4/12/2020	Victor Chin	Director	0420H0134: Perform additional market research to validate certain valuation assumptions for fresh start accounting scope.	\$865	3.50	\$3,027.50
4/12/2020	Megan Christine Gullotta	Manager	0420H0135: Review updated disclosures and tie outs to source records for Q2 10-Q related to bankruptcy transactions.	\$415	1.60	\$664.00
4/13/2020	Andrew Michael Schellenberg	Senior Manager	0420H0136: Review channel partners rejected contracts updates related to settlements.	\$769	2.00	\$1,538.00
4/13/2020	Grace Ann Kelley	Experienced Associate	0420H0137: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/13/2020	Grace Ann Kelley	Experienced Associate	0420H0138: Reviewed channel partners support received.	\$483	1.60	\$772.80
4/13/2020	Katherine Diane Benson	Experienced Associate	0420H0139: Updates for VA memo per Steve Schoonmaker, update EGA for tax footnote change, discuss with Audit tax topside entry.	\$215	1.90	\$408.50
4/13/2020	Kristen Durelle Spott	Director	0420H0140: Review Q2 revised workpapers with topside late entry impact and discussion with S. Cravens (PwC) and K. Benson (PwC).	\$790	0.20	\$158.00
4/13/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0141: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	2.90	\$577.10

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4/13/2020	Rajeeb Das	Partner	0420H0142: Review workpaper documentation for Q2 and Q3 bankruptcy procedures.	\$994	1.20	\$1,192.80
4/13/2020	Shawn Cortese	Director	0420H0143: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	1.10	\$1,094.50
4/13/2020	Rob Glasgow	Partner	0420H0144: Clear National Office Litigation Memo comments.	\$881	0.70	\$616.70
4/13/2020	Rob Glasgow	Partner	0420H0145: Discuss bankruptcy / litigation memo with National Office.	\$881	0.90	\$792.90
4/13/2020	Christopher Ryan Bumpers	Senior Associate	0420H0146: Update documentation related to bankruptcy technical accounting transaction.	\$309	1.50	\$463.50
4/14/2020	Andrew Michael Schellenberg	Senior Manager	0420H0147: Research accounting standard on revenue recognition (ASC 606) and its potential impacts on emergence accounting models.	\$769	1.00	\$769.00
4/14/2020	Grace Ann Kelley	Experienced Associate	0420H0148: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/14/2020	John S Schoonmaker	Partner	0420H0149: Research and analyze bankruptcy tax implications related to TCA.	\$881	0.50	\$440.50
4/14/2020	Katherine Diane Benson	Experienced Associate	0420H0150: Sending tax team bankruptcy files from KPMG; Call with PwC tax team & client regarding review of cost analysis related to bankruptcy costs.	\$215	0.50	\$107.50
4/14/2020	Nicole Brigati	Partner	0420H0151: Review bankruptcy transaction costs information provided by KPMG and company, in preparation of call to discuss same.	\$995	1.20	\$1,194.00

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4/14/2020	Christopher Ryan Bumpers	Senior Associate	0420H0152: Finalize memo related to risk assessment around management's ASC 350 input data, model and assumptions.	\$309	2.50	\$772.50
4/14/2020	Megan Christine Gullotta	Manager	0420H0153: Review management expert materials related to certain bankruptcy transactions.	\$415	1.10	\$456.50
4/14/2020	Nicole Brigati	Partner	0420H0154: Call with KPMG transaction costs team & client regarding review of cost analysis related to bankruptcy costs.	\$995	0.50	\$497.50
4/15/2020	Grace Ann Kelley	Experienced Associate	0420H0155: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/15/2020	Grace Ann Kelley	Experienced Associate	0420H0156: Compiled notes on channel partners support provided.	\$483	0.70	\$338.10
4/15/2020	Grace Ann Kelley	Experienced Associate	0420H0157: Reviewed management's rejected contracts scrub analysis.	\$483	0.30	\$144.90
4/15/2020	Shawn Cortese	Director	0420H0158: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.30	\$298.50
4/15/2020	Megan Christine Gullotta	Manager	0420H0159: Perform tie outs between expert reporting information and management records for reasonableness.	\$415	1.40	\$581.00
4/15/2020	Andrew Michael Schellenberg	Senior Manager	0420H0160: Discussion with J. Luster and G. Kelley (PwC) on channel partners support provided.	\$769	1.00	\$769.00
4/15/2020	John Page Luster	Senior Associate	0420H0161: Discussion with A. Schellenberg and G. Kelley (PwC) on channel partners support provided.	\$554	1.00	\$554.00
4/16/2020	Andrew Michael Schellenberg	Senior Manager	0420H0162: Review of management's pre/post controls memo and compile comments to provide to Management.	\$769	1.00	\$769.00

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4/16/2020	Christopher Ryan Bumpers	Senior Associate	0420H0163: Analyzing changes to financial statements as a result of additional entries.	\$309	3.60	\$1,112.40
4/16/2020	Christopher Ryan Bumpers	Senior Associate	0420H0164: Analyzing changes to cash flows as a result of additional entries.	\$309	1.40	\$432.60
4/16/2020	Grace Ann Kelley	Experienced Associate	0420H0165: Review appropriateness of channel partners commissions items.	\$483	5.00	\$2,415.00
4/16/2020	John Page Luster	Senior Associate	0420H0166: Review of management's pre/post controls memo and compile comments to provide to Management.	\$554	1.60	\$886.40
4/16/2020	Katherine Diane Benson	Experienced Associate	0420H0167: Update Q2 EGA for late AJE related to ASC 842 PP&E & Equity \$33.8M.	\$215	0.90	\$193.50
4/16/2020	Maria Chiara Cardi	Senior Associate	0420H0168: Perform additional market research to validate certain valuation assumptions for fresh start accounting scope.	\$554	3.80	\$2,105.20
4/16/2020	Shawn Cortese	Director	0420H0169: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	1.50	\$1,492.50
4/16/2020	Rob Glasgow	Partner	0420H0170: Review/discuss impacts of bankruptcy to income tax provision - Q2.	\$881	0.50	\$440.50
4/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0171: Review of bankruptcy related disclosure for Q2 10-Q.	\$500	1.10	\$550.00
4/16/2020	John Page Luster	Senior Associate	0420H0172: Discussion with G. Kelley (PwC) on channel partners support provided.	\$554	0.80	\$443.20
4/16/2020	Andrew Michael Schellenberg	Senior Manager	0420H0173: Discussion with J. Luster and G. Kelley (PwC) on channel partners support provided.	\$769	1.00	\$769.00

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4/16/2020	John Page Luster	Senior Associate	0420H0174: Discussion with A. Schellenberg and G. Kelley (PwC) on channel partners support provided.	\$554	1.00	\$554.00
4/17/2020	Christopher Ryan Bumpers	Senior Associate	0420H0175: Reviewing changes to disclosures as a result of additional entries.	\$309	2.10	\$648.90
4/17/2020	Christopher Ryan Bumpers	Senior Associate	0420H0176: Incremental time associated with evaluating true ups to calculations based on new information.	\$309	1.40	\$432.60
4/17/2020	Grace Ann Kelley	Experienced Associate	0420H0177: Review appropriateness of channel partners commissions items.	\$483	3.20	\$1,545.60
4/17/2020	Grace Ann Kelley	Experienced Associate	0420H0178: Researched claims and milestones disclosure examples.	\$483	1.00	\$483.00
4/17/2020	Katherine Diane Benson	Experienced Associate	0420H0179: Updating Q2 EGA for final memo and financial statements.	\$215	0.60	\$129.00
4/17/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0180: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.40	\$79.60
4/17/2020	Andrew Michael Schellenberg	Senior Manager	0420H0181: Discussion with J. Luster and G. Kelley (PwC) on the pre/post remediation memo.	\$769	1.00	\$769.00
4/17/2020	John Page Luster	Senior Associate	0420H0182: Discussion with A. Schellenberg and G. Kelley (PwC) on the pre/post remediation memo.	\$554	1.00	\$554.00
4/20/2020	Andrew Michael Schellenberg	Senior Manager	0420H0183: Reviewed the filed definitive documents for accounting implications.	\$769	1.00	\$769.00
4/20/2020	Grace Ann Kelley	Experienced Associate	0420H0184: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/20/2020	Grace Ann Kelley	Experienced Associate	0420H0185: Updated real estate rejected contracts testing.	\$483	3.10	\$1,497.30

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/20/2020	Grace Ann Kelley	Experienced Associate	0420H0186: Review appropriateness of channel partners commissions items.	\$483	1.80	\$869.40
4/20/2020	John S Schoonmaker	Partner	0420H0187: Final Sign off on Q2 EGA - review EGA and sign off.	\$881	0.80	\$704.80
4/20/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0188: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	1.30	\$258.70
4/20/2020	Rob Glasgow	Partner	0420H0189: Review/discuss impacts of bankruptcy to income tax provision - Q3.	\$881	1.60	\$1,409.60
4/20/2020	Rob Glasgow	Partner	0420H0190: National office update of bankruptcy matters and progress.	\$881	1.40	\$1,233.40
4/20/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0191: Review of litigation claims and testing of rejected contracts.	\$500	0.90	\$450.00
4/20/2020	Jacob C Kinney	Director	0420H0192: PwC Bankruptcy coordination and project planning.	\$790	0.40	\$316.00
4/20/2020	Jacob C Kinney	Director	0420H0193: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	0.80	\$632.00
4/20/2020	Jacob C Kinney	Director	0420H0194: Review of bankruptcy related controls assessments and disclosures.	\$790	1.40	\$1,106.00
4/20/2020	Megan Christine Gullotta	Manager	0420H0195: Review court dockets for impacts to 2019 audit.	\$415	1.30	\$539.50
4/20/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0196: Review of bankruptcy impacted disclosures for Q2 10-Q.	\$500	1.20	\$600.00

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4/21/2020	Andrew Michael Schellenberg	Senior Manager	0420H0197: Review management's Q3 financial statements and compile comments to provide to Management.	\$769	0.40	\$307.60
4/21/2020	Grace Ann Kelley	Experienced Associate	0420H0198: Performed scoping over the latest claims register.	\$483	2.10	\$1,014.30
4/21/2020	Grace Ann Kelley	Experienced Associate	0420H0199: Review appropriateness of channel partners commissions items.	\$483	2.60	\$1,255.80
4/21/2020	Grace Ann Kelley	Experienced Associate	0420H0200: Reviewed the Q3 financial statements.	\$483	0.60	\$289.80
4/21/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0201: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.50	\$99.50
4/21/2020	Shawn Cortese	Director	0420H0202: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.50	\$497.50
4/21/2020	Rob Glasgow	Partner	0420H0203: Research and review of relating control matters.	\$881	1.90	\$1,673.90
4/21/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0204: Review of Q2 disclosures impacted ongoing litigation and bankruptcy timeline.	\$500	1.10	\$550.00
4/21/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0205: Review of management data supporting key assumptions for REIT asset valuation.	\$500	0.60	\$300.00
4/21/2020	Andrew Michael Schellenberg	Senior Manager	0420H0206: Discussion with J. Luster and G. Kelley (PwC) on channel partners testing.	\$769	1.10	\$845.90
4/21/2020	John Page Luster	Senior Associate	0420H0207: Discussion with A. Schellenberg and G. Kelley (PwC) on channel partners testing.	\$554	1.10	\$609.40

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4/21/2020	Rob Glasgow	Partner	0420H0208: Discuss controls assessment relating to bankruptcy / litigation matter - J. Eichler (WIN) and R. Hawkins (WIN).	\$881	1.50	\$1,321.50
4/21/2020	Rob Glasgow	Partner	0420H0209: Follow-up discussion with J. Eichler (WIN) on controls matter.	\$881	0.50	\$440.50
4/21/2020	Rob Glasgow	Partner	0420H0210: Follow-up discussion with R. Hawkins (WIN) on controls matter.	\$881	0.50	\$440.50
4/22/2020	Andrew Michael Schellenberg	Senior Manager	0420H0211: Review management's Q3 financial statements and compile comments to provide to Management.	\$769	0.50	\$384.50
4/22/2020	Christopher Ryan Bumpers	Senior Associate	0420H0212: Testing operating effectiveness of bankruptcy control.	\$309	3.80	\$1,174.20
4/22/2020	Grace Ann Kelley	Experienced Associate	0420H0213: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/22/2020	Grace Ann Kelley	Experienced Associate	0420H0214: Review appropriateness of channel partners commissions items.	\$483	3.70	\$1,787.10
4/22/2020	Grace Ann Kelley	Experienced Associate	0420H0215: Reviewed the Q3 financial statements.	\$483	0.60	\$289.80
4/22/2020	John Page Luster	Senior Associate	0420H0216: Review management's Q3 financial statements and compile comments to provide to Management.	\$554	2.50	\$1,385.00
4/22/2020	John Page Luster	Senior Associate	0420H0217: Review of rejected contract damages calculation and make updates in audit file.	\$554	2.40	\$1,329.60
4/22/2020	Rajeeb Das	Partner	0420H0218: Review testing plan for year end update procedures.	\$994	1.60	\$1,590.40
4/22/2020	Shawn Cortese	Director	0420H0219: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.80	\$796.00

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4/22/2020	Rob Glasgow	Partner	0420H0220: Review management's write-up of the Company's control assessment.	\$881	2.50	\$2,202.50
4/22/2020	Rob Glasgow	Partner	0420H0221: Review updates to claims testing for new information.	\$881	2.10	\$1,850.10
4/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0222: Review of LSTC activity on balance for detail testing.	\$500	1.10	\$550.00
4/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0223: Review of reorganization impacts on cash flows.	\$500	1.30	\$650.00
4/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0224: Review of Q2 tie-out disclosures for LSTCs.	\$500	1.20	\$600.00
4/22/2020	Megan Christine Gullotta	Manager	0420H0225: Validate responses in workpapers to review comments on bankruptcy tie outs.	\$415	0.90	\$373.50
4/22/2020	Andrew Michael Schellenberg	Senior Manager	0420H0226: Status meeting with R. Das, J. Luster, and G. Kelley (PwC).	\$769	0.50	\$384.50
4/22/2020	John Page Luster	Senior Associate	0420H0227: Status meeting with R. Das, A. Schellenberg, and G. Kelley (PwC).	\$554	0.50	\$277.00
4/22/2020	Rajeeb Das	Partner	0420H0228: Status meeting with A. Schellenberg, J. Luster, and G. Kelley (PwC).	\$994	0.50	\$497.00
4/23/2020	Andrew Michael Schellenberg	Senior Manager	0420H0229: Update summary of procedures performed memo in audit file for Q2.	\$769	1.00	\$769.00
4/23/2020	Grace Ann Kelley	Experienced Associate	0420H0230: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/23/2020	Grace Ann Kelley	Experienced Associate	0420H0231: Review appropriateness of channel partners commissions items.	\$483	3.10	\$1,497.30
4/23/2020	Grace Ann Kelley	Experienced Associate	0420H0232: Updated claims reconciliation testing.	\$483	0.90	\$434.70
4/23/2020	John Page Luster	Senior Associate	0420H0233: Review of rejected contract damages calculation and make updates in audit file.	\$554	1.60	\$886.40
4/23/2020	Shawn Cortese	Director	0420H0234: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	1.00	\$995.00
4/23/2020	Rob Glasgow	Partner	0420H0235: Update Quality Review Partner on status of bankruptcy matters.	\$881	0.80	\$704.80
4/23/2020	Rob Glasgow	Partner	0420H0236: Update and additional testing over access/interconnect settlement progression.	\$881	1.80	\$1,585.80
4/23/2020	Rob Glasgow	Partner	0420H0237: Initial review of management's bankruptcy memos.	\$881	1.30	\$1,145.30
4/23/2020	Rob Glasgow	Partner	0420H0238: Discuss controls assessment relating to bankruptcy / litigation matter with J. Eichler (WIN).	\$881	0.50	\$440.50
4/23/2020	Rob Glasgow	Partner	0420H0239: Finalize draft of bankruptcy / litigation memo.	\$881	1.30	\$1,145.30
4/23/2020	Rob Glasgow	Partner	0420H0240: Review court dockets for impacts to 2019 audit.	\$881	0.60	\$528.60
4/23/2020	Jacob C Kinney	Director	0420H0241: Review of bankruptcy related controls assessments and disclosures.	\$790	1.60	\$1,264.00
4/23/2020	Megan Christine Gullotta	Manager	0420H0242: Meet with T. Ayers (WIN) to discuss bankruptcy controls.	\$415	0.30	\$124.50

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4/23/2020	Megan Christine Gullotta	Manager	0420H0243: Review management's updated version of claims reconciliation memo.	\$415	1.70	\$705.50
4/23/2020	Megan Christine Gullotta	Manager	0420H0244: Review audit approach for certain claims population.	\$415	0.20	\$83.00
4/23/2020	Andrew Michael Schellenberg	Senior Manager	0420H0245: Status meeting with J. Luster and G. Kelley (PwC).	\$769	0.50	\$384.50
4/23/2020	John Page Luster	Senior Associate	0420H0246: Status meeting with A. Schellenberg and G. Kelley (PwC).	\$554	0.50	\$277.00
4/23/2020	John Page Luster	Senior Associate	0420H0247: Review appropriateness of channel partners commissions items.	\$554	2.10	\$1,163.40
4/23/2020	John Page Luster	Senior Associate	0420H0248: Continue review appropriateness of channel partners commissions items.	\$554	3.00	\$2,825.40
4/24/2020	Andrew Michael Schellenberg	Senior Manager	0420H0249: Update summary of procedures performed memo in audit file for Q3.	\$769	1.00	\$769.00
4/24/2020	Grace Ann Kelley	Experienced Associate	0420H0250: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/24/2020	Grace Ann Kelley	Experienced Associate	0420H0251: Review appropriateness of channel partners commissions items.	\$483	2.10	\$1,014.30
4/24/2020	Grace Ann Kelley	Experienced Associate	0420H0252: Updated claims reconciliation testing.	\$483	2.40	\$1,159.20
4/24/2020	John Page Luster	Senior Associate	0420H0253: Review of rejected contract damages calculation and make updates in audit file.	\$554	2.30	\$1,274.20
4/24/2020	John Page Luster	Senior Associate	0420H0254: Review of rejected contract damages calculation and make updates in audit file.	\$554	1.20	\$664.80

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/24/2020	Rajeeb Das	Partner	0420H0255: Review Q2 and Q3 financial statements for revised bankruptcy disclosures.	\$994	3.00	\$2,982.00
4/24/2020	Shawn Cortese	Director	0420H0256: Review draft disclosures provided by management related to bankruptcy related matters.	\$995	0.50	\$497.50
4/27/2020	Andrew Michael Schellenberg	Senior Manager	0420H0257: Review of updated reorganization items, net detailed listing.	\$769	1.50	\$1,153.50
4/27/2020	Grace Ann Kelley	Experienced Associate	0420H0258: Review Court Dockets posted to KCC website for accounting implications.	\$483	1.00	\$483.00
4/27/2020	Grace Ann Kelley	Experienced Associate	0420H0259: Updated claims reconciliation testing.	\$483	2.80	\$1,352.40
4/27/2020	Grace Ann Kelley	Experienced Associate	0420H0260: Review of updated reorganization items, net detailed listing.	\$483	0.80	\$386.40
4/27/2020	Melvin Geovanny Portillo Orellana	Associate	0420H0261: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.40	\$79.60
4/27/2020	Rob Glasgow	Partner	0420H0262: Discussed control assessment with National Office.	\$881	1.90	\$1,673.90
4/27/2020	Rob Glasgow	Partner	0420H0263: Discussed bankruptcy control assessment J. Eichler (WIN).	\$881	1.20	\$1,057.20
4/27/2020	Rob Glasgow	Partner	0420H0264: Review of bankruptcy Q2 and Q3 disclosures in financial statements.	\$881	2.10	\$1,850.10
4/27/2020	Megan Christine Gullotta	Manager	0420H0265: Review management controls evidence and workpapers documenting key control around reorganization items.	\$415	1.60	\$664.00
4/28/2020	Andrew Michael Schellenberg	Senior Manager	0420H0266: Reviewed the filed definitive documents for accounting implications.	\$769	1.10	\$845.90

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4/28/2020	Grace Ann Kelley	Experienced Associate	0420H0267: Review Court Dockets posted to KCC website for accounting implications.	\$483	2.10	\$1,014.30
4/28/2020	Grace Ann Kelley	Experienced Associate	0420H0268: Drafted the summary of bankruptcy procedures memo.	\$483	0.60	\$289.80
4/28/2020	Grace Ann Kelley	Experienced Associate	0420H0269: Review of updated reorganization items, net detailed listing.	\$483	0.80	\$386.40
4/28/2020	Rob Glasgow	Partner	0420H0270: Review audit committee communications relating to bankruptcy - LSTC, Re-org, controls, access, etc.	\$881	1.40	\$1,233.40
4/28/2020	Rob Glasgow	Partner	0420H0271: Review valuation work relating to Uniti master lease arrangement.	\$881	1.50	\$1,321.50
4/28/2020	Rob Glasgow	Partner	0420H0272: Review workpapers relating bankruptcy controls over claims.	\$881	0.90	\$792.90
4/28/2020	Jacob C Kinney	Director	0420H0273: PwC Bankruptcy coordination and project planning.	\$790	0.30	\$237.00
4/28/2020	Jacob C Kinney	Director	0420H0274: Review of bankruptcy related financial statement disclosures and assessments.	\$790	2.20	\$1,738.00
4/28/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0275: Review of access claims accounting positions.	\$500	1.00	\$500.00
4/28/2020	Andrew Michael Schellenberg	Senior Manager	0420H0276: Status meeting with J. Luster and G. Kelley (PwC).	\$769	0.60	\$461.40
4/28/2020	John Page Luster	Senior Associate	0420H0277: Audit documentation status meeting with J. Luster, and G. Kelley (PwC).	\$554	0.60	\$332.40
4/29/2020	Andrew Michael Schellenberg	Senior Manager	0420H0278: Review court dockets for accounting implications.	\$769	1.50	\$1,153.50

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4/30/2020	Andrew Michael Schellenberg	Senior Manager	0420H0279: Review accounting for claims reconciliation for estimated allowed claim ranges.	\$769	1.00	\$769.00
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0280: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0281: Reviewed the year-end financial statements.	\$483	1.20	\$579.60
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0282: Review of management's pre/post controls remediation memo.	\$483	0.80	\$386.40
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0283: Reviewed disclosure statement exhibits.	\$483	0.50	\$241.50
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0284: Review Management's calculation for debt issuance cost/discount amortization reorganization items.	\$483	0.80	\$386.40
4/30/2020	Rajeeb Das	Partner	0420H0285: Review updated claims reconciliation and associated testing results.	\$994	0.50	\$497.00
4/30/2020	Joshua M Phillips	Director	0420H0286: Review KPMG analysis of treatment of transaction costs and compile observations.	\$865	2.60	\$2,249.00
4/30/2020	Nicole Brigati	Partner	0420H0287: Review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$995	1.60	\$1,592.00
5/1/2020	Andrew Michael Schellenberg	Senior Manager	0520H0001: Review accounting for claims testing within audit documentation and provide comments.	\$769	2.00	\$1,538.00
5/1/2020	Jacob C Kinney	Director	0520H0002: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	3.10	\$2,449.00
5/1/2020	Joshua M Phillips	Director	0520H0003: Compile observations on KPMG analysis.	\$865	0.40	\$346.00

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5/1/2020	Rajeeb Das	Partner	0520H0004: Review accounting for claims reconciliation audit documentation and provide comments.	\$994	0.80	\$795.20
5/1/2020	Rob Glasgow	Partner	0520H0005: Provide bankruptcy update to Windstream Audit Committee.	\$881	0.50	\$440.50
5/1/2020	Nicole Brigati	Partner	0520H0006: Review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$995	1.20	\$1,194.00
5/1/2020	Grace Ann Kelley	Experienced Associate	0520H0007: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/1/2020	Grace Ann Kelley	Experienced Associate	0520H0008: Review the client's accounting for claims memo and provide comments.	\$483	1.80	\$869.40
5/1/2020	Grace Ann Kelley	Experienced Associate	0520H0009: Review of management's debt waterfall memo and provide comments.	\$483	1.20	\$579.60
5/1/2020	Grace Ann Kelley	Experienced Associate	0520H0010: Working session with A. Schellenberg (PwC) on management's claims memo.	\$483	0.50	\$241.50
5/3/2020	Rob Glasgow	Partner	0520H0011: Finalize National Office review of bankruptcy litigation matter highlighting accounting and auditing matters.	\$881	2.40	\$2,114.40
5/4/2020	Andrew Michael Schellenberg	Senior Manager	0520H0012: Review accounting technical memos provided by Management and compile comments.	\$769	2.00	\$1,538.00
5/4/2020	Andrew Michael Schellenberg	Senior Manager	0520H0013: Working session with G. Kelley (PwC) on management's debt waterfall and reorganization items, net memos.	\$769	1.00	\$769.00
5/4/2020	Andrew Michael Schellenberg	Senior Manager	0520H0014: Working session with G. Kelley (PwC) on comments for the 2019 10-K.	\$769	0.50	\$384.50

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5/4/2020	Andrew Michael Schellenberg	Senior Manager	0520H0015: Working session with G. Kelley (PwC) on audit procedures for allowed claim amount adjustments.	\$769	0.50	\$384.50
5/4/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0016: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	1.60	\$318.40
5/4/2020	Rajeeb Das	Partner	0520H0017: Review management's 10-K financial statements and compile comments to provide to Management.	\$994	2.70	\$2,683.80
5/4/2020	Rob Glasgow	Partner	0520H0018: Finalize National Office review of bankruptcy litigation matter highlighting accounting and auditing matters.	\$881	1.80	\$1,585.80
5/4/2020	Rob Glasgow	Partner	0520H0019: Finalize National Office review of bankruptcy litigation matter highlighting accounting and auditing matters.	\$881	2.30	\$2,026.30
5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0020: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0021: Review Management's calculation for debt issuance cost/discount amortization reorganization items.	\$483	0.40	\$193.20
5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0022: Review the year-end financial statements and compile comments.	\$483	0.60	\$289.80
5/4/2020	Megan Christine Gullotta	Manager	0520H0023: Review updated controls process documentation from management related to bankruptcy controls.	\$415	1.20	\$498.00
5/4/2020	Megan Christine Gullotta	Manager	0520H0024: Review updated workpapers reflective of new information provided by management related to bankruptcy controls.	\$415	0.90	\$373.50

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5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0025: Working session with A. Schellenberg (PwC) on management's debt waterfall and reorganization items, net memos.	\$483	1.00	\$483.00
5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0026: Working session with A. Schellenberg (PwC) on comments for the 2019 10-K.	\$483	0.50	\$241.50
5/4/2020	Grace Ann Kelley	Experienced Associate	0520H0027: Working session with A. Schellenberg (PwC) on Management's calculation for debt issuance cost/discount amortization reorganization items.	\$483	0.50	\$241.50
5/5/2020	Kelsey Mae Uting	Manager	0520H0028: Update control documentation for WCM2.	\$415	2.20	\$913.00
5/5/2020	Kelsey Mae Uting	Manager	0520H0029: Update substantive testing documentation for accrued expense.	\$415	0.80	\$332.00
5/5/2020	Rob Glasgow	Partner	0520H0030: Review of claims reconciliations.	\$881	0.90	\$792.90
5/5/2020	Grace Ann Kelley	Experienced Associate	0520H0031: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/5/2020	Grace Ann Kelley	Experienced Associate	0520H0032: Perform scoping over the latest claims register.	\$483	1.10	\$531.30
5/6/2020	Andrew Michael Schellenberg	Senior Manager	0520H0033: Working session with G. Kelley (PwC) on claims scoping for audit procedures.	\$769	0.50	\$384.50
5/6/2020	Andrew Michael Schellenberg	Senior Manager	0520H0034: Update audit procedure documentations for claims testing approach.	\$769	1.90	\$1,461.10
5/6/2020	Christopher Ryan Bumpers	Senior Associate	0520H0035: Testing operating effectiveness of bankruptcy control.	\$309	2.60	\$803.40
5/6/2020	Joshua M Phillips	Director	0520H0036: Prepare write up of review procedures for audit documentation.	\$865	1.30	\$1,124.50

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5/6/2020	Katherine Diane Benson	Experienced Associate	0520H0037: Procedures for impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q1 2020.	\$215	1.80	\$387.00
5/6/2020	Kristen Durelle Spott	Director	0520H0038: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with S. Wheeler, S. Tran, C. Kelly, N. Rogers (all WIN), S. Schoonmaker (PwC) and subsequent research and follow up.	\$790	1.30	\$1,027.00
5/6/2020	Rob Glasgow	Partner	0520H0039: Review audit testing over reorganization items, net.	\$881	1.80	\$1,585.80
5/6/2020	Andrew Michael Schellenberg	Senior Manager	0520H0040: Review updates to access vendor accounting memos.	\$769	1.60	\$1,230.40
5/6/2020	John S Schoonmaker	Partner	0520H0041: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with S. Wheeler (WIN), S. Tran (WIN), C. Kelly (WIN), N. Rogers (WIN), K. Spott (PwC), S. Cravens (PwC).	\$881	1.00	\$881.00
5/6/2020	Jacob C Kinney	Director	0520H0042: Assessment of technical accounting for claims and bankruptcy related settlements.	\$790	0.80	\$632.00
5/6/2020	Grace Ann Kelley	Experienced Associate	0520H0043: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/6/2020	Grace Ann Kelley	Experienced Associate	0520H0044: Perform scoping over the latest claims register.	\$483	1.10	\$531.30
5/6/2020	Grace Ann Kelley	Experienced Associate	0520H0045: Update real estate rejected contracts testing for comments.	\$483	0.80	\$386.40
5/6/2020	Megan Christine Gullotta	Manager	0520H0046: Review updated controls process documentation from management related to bankruptcy controls.	\$415	0.90	\$373.50

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5/6/2020	Megan Christine Gullotta	Manager	0520H0047: Review updated workpapers reflective of new information provided by management related to bankruptcy controls.	\$415	1.40	\$581.00
5/6/2020	Grace Ann Kelley	Experienced Associate	0520H0048: Working session with A. Schellenberg (PwC) on claims scoping.	\$483	0.50	\$241.50
5/7/2020	Andrew Michael Schellenberg	Senior Manager	0520H0049: Working session with G. Kelley (PwC) on real estate rejected contracts testing.	\$769	0.50	\$384.50
5/7/2020	Andrew Michael Schellenberg	Senior Manager	0520H0050: Working session on reorganization items, net testing with G. Kelley (PwC).	\$769	0.60	\$461.40
5/7/2020	Andrew Michael Schellenberg	Senior Manager	0520H0051: Working session to review open items with G. Kelley (PwC).	\$769	0.50	\$384.50
5/7/2020	Andrew Michael Schellenberg	Senior Manager	0520H0052: Review statement of cash flow proof and provide comments on 10-K.	\$769	2.00	\$1,538.00
5/7/2020	Andrew Michael Schellenberg	Senior Manager	0520H0053: Working session to review tax implications for emergence accounting models.	\$769	2.00	\$1,538.00
5/7/2020	John S Schoonmaker	Partner	0520H0054: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with R. Das (PwC), K. Spott (PwC), S. Cravens (PwC) and A. Schellenberg (PwC).	\$881	0.50	\$440.50
5/7/2020	Joshua M Phillips	Director	0520H0055: Review of audit memo related to deductibility of bankruptcy costs.	\$865	0.20	\$173.00
5/7/2020	Kristen Durelle Spott	Director	0520H0056: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with R. Das (PwC), S. Schoonmaker (PwC) and A. Schellenberg (PwC).	\$790	0.50	\$395.00
5/7/2020	Nicole Brigati	Partner	0520H0057: Review of audit memo related to deductibility of bankruptcy costs.	\$995	0.20	\$199.00

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5/7/2020	Rajeeb Das	Partner	0520H0058: Review statement of cash flow proof and provide comments on 10-K.	\$994	1.20	\$1,192.80
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0059: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0060: Research statement of cash flows presentation for reorganization items, net.	\$483	0.20	\$96.60
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0061: Working session for review of reorganization items, net testing with A. Schellenberg (PwC).	\$483	0.60	\$289.80
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0062: Compile claims to be sent to client's legal counsel.	\$483	0.50	\$241.50
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0063: Update reorganization items, net testing for comments provided.	\$483	0.80	\$386.40
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0064: Review the client's accounting for claims memo and provide comments.	\$483	1.10	\$531.30
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0065: Working session with A. Schellenberg (PwC) on real estate rejected contracts testing.	\$483	0.50	\$241.50
5/7/2020	Grace Ann Kelley	Experienced Associate	0520H0066: Working session to review open items with A. Schellenberg (PwC).	\$483	0.50	\$241.50
5/8/2020	Andrew Michael Schellenberg	Senior Manager	0520H0067: Working session with G. Kelley (PwC) on the latest draft of management's accounting for claims memo.	\$769	0.50	\$384.50
5/8/2020	Andrew Michael Schellenberg	Senior Manager	0520H0068: Review audit documentation of bankruptcy controls walkthrough and provide comments.	\$769	1.50	\$1,153.50
5/8/2020	Christopher Ryan Bumpers	Senior Associate	0520H0069: Testing operating effectiveness of bankruptcy control.	\$309	1.40	\$432.60

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5/8/2020	John S Schoonmaker	Partner	0520H0070: Q1, 2020 AETR vs discrete in bankruptcy proceedings.	\$881	0.50	\$440.50
5/8/2020	Joshua M Phillips	Director	0520H0071: Review comments from K. Spott on audit documentation memo.	\$865	0.40	\$346.00
5/8/2020	Kelsey Mae Uting	Manager	0520H0072: Update substantive testing documentation for accrued expense.	\$415	1.30	\$539.50
5/8/2020	Kelsey Mae Uting	Manager	0520H0073: Update control documentation for WCM2.	\$415	1.70	\$705.50
5/8/2020	Kristen Durelle Spott	Director	0520H0074: Review of transaction cost analysis related to tax deductibility of bankruptcy costs.	\$790	0.40	\$316.00
5/8/2020	Rob Glasgow	Partner	0520H0075: Review claims testing.	\$881	2.00	\$1,762.00
5/8/2020	Andrew Michael Schellenberg	Senior Manager	0520H0076: Review audit documentation of bankruptcy controls operating effectiveness and provide comments.	\$769	1.50	\$1,153.50
5/8/2020	Grace Ann Kelley	Experienced Associate	0520H0077: Compile list of open items for discussion with management.	\$483	1.60	\$772.80
5/8/2020	Grace Ann Kelley	Experienced Associate	0520H0078: Review of claims to be sent to legal counsel.	\$483	2.10	\$1,014.30
5/8/2020	Grace Ann Kelley	Experienced Associate	0520H0079: Update claims testing for additional samples identified.	\$483	0.80	\$386.40
5/8/2020	Megan Christine Gullotta	Manager	0520H0080: Address comments provided related to bankruptcy workpapers.	\$415	1.60	\$664.00
5/8/2020	Grace Ann Kelley	Experienced Associate	0520H0081: Working session with A. Schellenberg (PwC) on the latest draft of management's accounting for claims memo.	\$483	0.50	\$241.50

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5/9/2020	Kristen Durelle Spott	Director	0520H0082: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with M. Tomera (PwC).	\$790	0.40	\$316.00
5/9/2020	Megan Christine Gullotta	Manager	0520H0083: Review testing over professional fee expenses and provide comments to BRS team.	\$415	0.80	\$332.00
5/9/2020	Megan Christine Gullotta	Manager	0520H0084: Review controls documentation over impacts of bankruptcy to tax assessments.	\$415	0.40	\$166.00
5/9/2020	Rajeeb Das	Partner	0520H0085: Review audit documentation in audit file and provide comments.	\$994	4.50	\$4,473.00
5/9/2020	Rob Glasgow	Partner	0520H0086: Review updated access/interconnect implications over contract settlement.	\$881	1.50	\$1,321.50
5/9/2020	Rob Glasgow	Partner	0520H0087: Review updated bankruptcy controls testing for claims and reorganization items.	\$881	1.20	\$1,057.20
5/9/2020	Megan Christine Gullotta	Manager	0520H0088: Review testing over rejected contracts and provide comments to BRS team.	\$415	1.00	\$415.00
5/10/2020	Andrew Michael Schellenberg	Senior Manager	0520H0089: Review court dockets for accounting implications of debt waterfall.	\$769	2.50	\$1,922.50
5/10/2020	Rob Glasgow	Partner	0520H0090: Update in workpapers bankruptcy litigation matter highlighting accounting and auditing matters.	\$881	1.30	\$1,145.30
5/10/2020	Rob Glasgow	Partner	0520H0091: Review Controls over liabilities subject to compromise and reorganization items.	\$881	1.40	\$1,233.40
5/10/2020	Rob Glasgow	Partner	0520H0092: Bankruptcy update of audit status.	\$881	0.30	\$264.30
5/10/2020	Andrew Michael Schellenberg	Senior Manager	0520H0093: Review debt waterfall memo for LSTC classification and provide comments to Management.	\$769	2.50	\$1,922.50

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5/11/2020	Andrew Michael Schellenberg	Senior Manager	0520H0094: Working session with G. Kelley (PwC) on comments for professional fees testing.	\$769	0.50	\$384.50
5/11/2020	Andrew Michael Schellenberg	Senior Manager	0520H0095: Working session with G. Kelley (PwC) on management representation letter disclosures.	\$769	0.50	\$384.50
5/11/2020	Andrew Michael Schellenberg	Senior Manager	0520H0096: Review accounting guidance on revenue recognition related to bankruptcy implications.	\$769	1.90	\$1,461.10
5/11/2020	Christopher Ryan Bumpers	Senior Associate	0520H0097: Evaluate design of bankruptcy controls.	\$309	3.10	\$957.90
5/11/2020	Christopher Ryan Bumpers	Senior Associate	0520H0098: Testing operating effectiveness of bankruptcy control.	\$309	3.40	\$1,050.60
5/11/2020	Kristen Durelle Spott	Director	0520H0099: Discussion of bankruptcy tax technical accounting matters for Q1 2020 with S. Wheeler (WIN), S. Tran (WIN), C. Kelly (WIN), N. Rogers (WIN).	\$790	0.70	\$553.00
5/11/2020	Megan Christine Gullotta	Manager	0520H0100: Review of workpapers related to claims reconciliation controls.	\$415	1.30	\$539.50
5/11/2020	Rajeeb Das	Partner	0520H0101: Review of Management's accounting for claims reconciliation memo and provide comments.	\$994	1.00	\$994.00
5/11/2020	Rob Glasgow	Partner	0520H0102: Review of court filings from May 7th-8th.	\$881	2.30	\$2,026.30
5/11/2020	Rob Glasgow	Partner	0520H0103: Assess accounting and reporting implications of court decisions on May 7th-8th.	\$881	1.90	\$1,673.90
5/11/2020	Andrew Michael Schellenberg	Senior Manager	0520H0104: Review audit documentation comments and make updates.	\$769	2.30	\$1,768.70
5/11/2020	Grace Ann Kelley	Experienced Associate	0520H0105: Review Court Dockets posted to KCC website for accounting implications.	\$483	1.20	\$579.60

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/11/2020	Grace Ann Kelley	Experienced Associate	0520H0106: Working session with A. Schellenberg (PwC) on comments for professional fees testing.	\$483	0.50	\$241.50
5/11/2020	Grace Ann Kelley	Experienced Associate	0520H0107: Working session with A. Schellenberg (PwC) on management representation letter disclosures.	\$483	0.50	\$241.50
5/12/2020	Andrew Michael Schellenberg	Senior Manager	0520H0108: Working session with G. Kelley (PwC) on comments for reorganization items, net testing.	\$769	0.70	\$538.30
5/12/2020	Andrew Michael Schellenberg	Senior Manager	0520H0109: Review audit documentation comments and make updates.	\$769	2.50	\$1,922.50
5/12/2020	Andrew Michael Schellenberg	Senior Manager	0520H0110: Continue to review audit documentation and make updates.	\$769	1.00	\$769.00
5/12/2020	Andrew Michael Schellenberg	Senior Manager	0520H0111: Review court dockets for accounting implications.	\$769	1.80	\$1,384.20
5/12/2020	Christopher Ryan Bumpers	Senior Associate	0520H0112: Meet with M. Antoine (WIN) and M. Gullotta (PwC) to discuss bankruptcy controls.	\$309	0.50	\$154.50
5/12/2020	Katherine Diane Benson	Experienced Associate	0520H0113: Updating bankruptcy transaction costs memo per K. Spott's (PwC) comments.	\$215	0.30	\$64.50
5/12/2020	Katherine Diane Benson	Experienced Associate	0520H0114: Bankruptcy transactions costs study review per KPMG to ensure appropriate treatment of bankruptcy costs.	\$215	3.90	\$838.50
5/12/2020	Megan Christine Gullotta	Manager	0520H0115: Review additional support for bankruptcy controls provided by M. Antoine (WIN) as well as updated workpapers.	\$415	1.80	\$747.00
5/12/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0116: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.80	\$159.20

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/12/2020	Rajeeb Das	Partner	0520H0117: Review audit documentation in audit file and provide comments.	\$994	4.50	\$4,473.00
5/12/2020	Grace Ann Kelley	Experienced Associate	0520H0118: Review Court Dockets posted to KCC website for accounting implications.	\$483	1.80	\$869.40
5/12/2020	Grace Ann Kelley	Experienced Associate	0520H0119: Working session with A. Schellenberg (PwC) on comments for reorganization items, net testing.	\$483	0.70	\$338.10
5/12/2020	Grace Ann Kelley	Experienced Associate	0520H0120: Update claims testing for comments provided.	\$483	3.20	\$1,545.60
5/12/2020	Grace Ann Kelley	Experienced Associate	0520H0121: Working session to review claims testing and review of court dockets with A. Schellenberg (PwC).	\$483	0.80	\$386.40
5/13/2020	Andrew Michael Schellenberg	Senior Manager	0520H0122: Review 10-K draft and provide comments to Management.	\$769	1.80	\$1,384.20
5/13/2020	Andrew Michael Schellenberg	Senior Manager	0520H0123: Review of court docket activity for potential 10-K disclosure needs and compile comments to Management.	\$769	2.30	\$1,768.70
5/13/2020	Andrew Michael Schellenberg	Senior Manager	0520H0124: Working session with G. Kelley (PwC) on bankruptcy procedures memo and management's latest 10-K draft.	\$769	0.80	\$615.20
5/13/2020	Joshua M Phillips	Director	0520H0125: Review of additional KPMG files, various updates to memo and verification of numbers for audit team.	\$865	1.20	\$1,038.00
5/13/2020	Katherine Diane Benson	Experienced Associate	0520H0126: Review of impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q1 2020.	\$215	2.10	\$451.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/13/2020	Katherine Diane Benson	Experienced Associate	0520H0127: Procedures for impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q4 2020.	\$215	2.50	\$537.50
5/13/2020	Katherine Diane Benson	Experienced Associate	0520H0128: Updates to bankruptcy reorganization costs testing per S. Cravens & K.Spott.	\$215	3.10	\$666.50
5/13/2020	Megan Christine Gullotta	Manager	0520H0129: Review updated cash flow workbook based on additional bankruptcy activity.	\$415	2.40	\$996.00
5/13/2020	Megan Christine Gullotta	Manager	0520H0130: Review financial statement tie out for bankruptcy disclosures and assess appropriateness.	\$415	1.80	\$747.00
5/13/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0131: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.60	\$119.40
5/13/2020	Rajeeb Das	Partner	0520H0132: Review summary of bankruptcy procedures performed memo in audit file and make updates.	\$994	1.50	\$1,491.00
5/13/2020	Rob Glasgow	Partner	0520H0133: Review management's LSTC memo.	\$881	0.90	\$792.90
5/13/2020	Rob Glasgow	Partner	0520H0134: Review updated bankruptcy disclosures in Form 10K.	\$881	0.80	\$704.80
5/13/2020	Rob Glasgow	Partner	0520H0135: Review updated bankruptcy controls memo.	\$881	0.50	\$440.50
5/13/2020	Rob Glasgow	Partner	0520H0136: Review tie-out of bankruptcy items in financial statements.	\$881	1.90	\$1,673.90
5/13/2020	Grace Ann Kelley	Experienced Associate	0520H0137: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/13/2020	Grace Ann Kelley	Experienced Associate	0520H0138: Review the latest draft of management's 10-K, 9/30 10-Q, and 6/30 10-Q.	\$483	2.10	\$1,014.30

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/13/2020	Grace Ann Kelley	Experienced Associate	0520H0139: Update summary of bankruptcy procedures memo for comments provided.	\$483	0.60	\$289.80
5/13/2020	Grace Ann Kelley	Experienced Associate	0520H0140: Review court dockets for milestones.	\$483	0.60	\$289.80
5/13/2020	Grace Ann Kelley	Experienced Associate	0520H0141: Working session with A. Schellenberg (PwC) on bankruptcy procedures memo and management's latest 10-K draft.	\$483	0.80	\$386.40
5/14/2020	Andrew Michael Schellenberg	Senior Manager	0520H0142: Working session with G. Kelley (PwC) on bankruptcy procedures memo comments.	\$769	1.10	\$845.90
5/14/2020	Andrew Michael Schellenberg	Senior Manager	0520H0143: Working session for audit documentation of claims reconciliation testing with R. Glasgow and G. Kelley (PwC).	\$769	1.10	\$845.90
5/14/2020	Andrew Michael Schellenberg	Senior Manager	0520H0144: Review audit documentation comments and make updates to bankruptcy control operating effectiveness testing.	\$769	2.10	\$1,614.90
5/14/2020	Andrew Michael Schellenberg	Senior Manager	0520H0145: Review subsequent events procedures and make updates to audit documentation.	\$769	1.70	\$1,307.30
5/14/2020	Katherine Diane Benson	Experienced Associate	0520H0146: Review for impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q4 2020.	\$215	3.70	\$795.50
5/14/2020	Laura Valestin	Partner	0520H0147: Review tax treatment of debt issuance costs for DIP financing.	\$995	0.50	\$497.50
5/14/2020	Megan Christine Gullotta	Manager	0520H0148: Review update testing for management bankruptcy controls to extend through filing date.	\$415	1.80	\$747.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/14/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0149: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.50	\$99.50
5/14/2020	Rob Glasgow	Partner	0520H0150: Review of bankruptcy testing over LSTC reconciliations.	\$881	0.60	\$528.60
5/14/2020	Grace Ann Kelley	Experienced Associate	0520H0151: Review of 10-K financial statement comments.	\$483	0.60	\$289.80
5/14/2020	Grace Ann Kelley	Experienced Associate	0520H0152: Update summary of bankruptcy procedures memo for comments provided.	\$483	0.40	\$193.20
5/14/2020	Grace Ann Kelley	Experienced Associate	0520H0153: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/14/2020	Grace Ann Kelley	Experienced Associate	0520H0154: Working session with A. Schellenberg (PwC) on bankruptcy procedures memo comments.	\$483	1.10	\$531.30
5/14/2020	Grace Ann Kelley	Experienced Associate	0520H0155: Working session to review claims reconciliation testing with R. Glasgow and A. Schellenberg (PwC).	\$483	1.10	\$531.30
5/15/2020	Andrew Michael Schellenberg	Senior Manager	0520H0156: Working session with G. Kelley (PwC) on claims testing.	\$769	0.40	\$307.60
5/15/2020	Andrew Michael Schellenberg	Senior Manager	0520H0157: Read of access vendor settlement agreement and compile questions on accounting implications to Management.	\$769	1.60	\$1,230.40
5/15/2020	Katherine Diane Benson	Experienced Associate	0520H0158: Review of flux analysis related to pre-tax deferred due to bankruptcy implications and reasonableness on state deferred.	\$215	2.20	\$473.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/15/2020	Katherine Diane Benson	Experienced Associate	0520H0159: Updates to testing for impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q1 2020.	\$215	2.50	\$537.50
5/15/2020	Katherine Diane Benson	Experienced Associate	0520H0160: Updates to testing for impact of full fed valuation allowance due to bankruptcy and release due to ASC 842 on VA Scheduling as of Q4 2020.	\$215	2.20	\$473.00
5/15/2020	Rob Glasgow	Partner	0520H0161: Review and comments over 2019 financial statement bankruptcy disclosures.	\$881	0.80	\$704.80
5/15/2020	Andrew Michael Schellenberg	Senior Manager	0520H0162: Review of 10-K draft disclosures.	\$769	1.50	\$1,153.50
5/15/2020	Diana Grace Snoyer	Senior Manager	0520H0163: Review testing of ITGCs.	\$500	3.90	\$1,950.00
5/15/2020	Grace Ann Kelley	Experienced Associate	0520H0164: Working session with A. Schellenberg (PwC) on claims testing.	\$483	0.40	\$193.20
5/16/2020	Megan Christine Gullotta	Manager	0520H0165: Review final tie outs of LSTC balances.	\$415	2.10	\$871.50
5/16/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0166: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.60	\$119.40
5/16/2020	Rob Glasgow	Partner	0520H0167: Workpaper review over teams testing and documentation of bankruptcy matters.	\$881	1.20	\$1,057.20
5/16/2020	Rob Glasgow	Partner	0520H0168: Review updated bankruptcy footnotes in financial statements - Q2, Q3 and 10K.	\$881	1.30	\$1,145.30
5/17/2020	Megan Christine Gullotta	Manager	0520H0169: Completion procedures related to bankruptcy workstreams.	\$415	0.90	\$373.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/17/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0170: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.90	\$179.10
5/17/2020	Rob Glasgow	Partner	0520H0171: Final National office clear of litigation and bankruptcy matters.	\$881	2.10	\$1,850.10
5/17/2020	Rob Glasgow	Partner	0520H0172: Review of 12b-25 filing relating to delays from bankruptcy.	\$881	1.50	\$1,321.50
5/18/2020	Kelsey Mae Uting	Manager	0520H0173: Update substantive documentation for new settlement information- Carrier 1.	\$415	1.20	\$498.00
5/18/2020	Kelsey Mae Uting	Manager	0520H0174: Update substantive documentation for new settlement information- Carrier 2.	\$415	2.40	\$996.00
5/18/2020	Kelsey Mae Uting	Manager	0520H0175: Update substantive documentation for new settlement information- Carrier 3.	\$415	0.40	\$166.00
5/18/2020	Megan Christine Gullotta	Manager	0520H0176: Update workpapers for keeping current procedures around bankruptcy through filing date.	\$415	0.30	\$124.50
5/18/2020	Megan Christine Gullotta	Manager	0520H0177: Validate appropriateness of changes made to financial statements by management for bankruptcy disclosures.	\$415	1.10	\$456.50
5/18/2020	Melvin Geovanny Portillo Orellana	Associate	0520H0178: Evaluate subsequent second quarterly financials updates based on new bankruptcy activity.	\$199	0.20	\$39.80
5/18/2020	Rajeeb Das	Partner	0520H0179: Review of subsequent events procedures and make updates to audit documentation.	\$994	3.70	\$3,677.80
5/18/2020	Rob Glasgow	Partner	0520H0180: Sign-off on Claims testing.	\$881	1.20	\$1,057.20
5/18/2020	Rob Glasgow	Partner	0520H0181: Sign-off on updated settlement assessment relating to access / interconnet bankruptcy matters.	\$881	2.30	\$2,026.30

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/18/2020	Diana Grace Snoyer	Senior Manager	0520H0182: Review audit closeout considerations.	\$500	2.10	\$1,050.00
5/18/2020	Grace Ann Kelley	Experienced Associate	0520H0183: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/19/2020	Kristen Durelle Spott	Director	0520H0184: Valuation allowance scheduling considerations including research, analysis on state deferred.	\$790	0.50	\$395.00
5/19/2020	Kelsey Mae Uting	Manager	0520H0185: Update substantive documentation for new settlement information- Carrier 1.	\$415	0.80	\$332.00
5/19/2020	Kelsey Mae Uting	Manager	0520H0186: Update substantive documentation for new settlement information- Carrier 2.	\$415	1.90	\$788.50
5/19/2020	Kelsey Mae Uting	Manager	0520H0187: Update substantive documentation for new settlement information- Carrier 3.	\$415	1.30	\$539.50
5/19/2020	Rob Glasgow	Partner	0520H0188: Sign-off on workpapers relating to re-org items, LSTS, and disclosures.	\$881	2.20	\$1,938.20
5/19/2020	Rob Glasgow	Partner	0520H0189: Sign-off on final bankruptcy relating items in workpaper file.	\$881	1.40	\$1,233.40
5/19/2020	Andrew Michael Schellenberg	Senior Manager	0520H0190: Review of subsequent events procedures and make updates to audit documentation.	\$769	2.00	\$1,538.00
5/19/2020	Grace Ann Kelley	Experienced Associate	0520H0191: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.80	\$386.40
5/21/2020	Andrew Michael Schellenberg	Senior Manager	0620H0001: Research of pro forma requirements and provide feedback to M. Antoine.	\$769	1.50	\$1,153.50
5/26/2020	Andrew Michael Schellenberg	Senior Manager	0620H0002: Update Q1 2020 bankruptcy review procedures performed and review request list.	\$769	1.00	\$769.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/27/2020	Grace Ann Kelley	Experienced Associate	0620H0003: Review Court Dockets posted to KCC website for accounting implications.	\$483	1.50	\$724.50
5/27/2020	Grace Ann Kelley	Experienced Associate	0620H0004: Review the Q1 2020 reorganization items, net detailed listing and compile comments for management.	\$483	1.50	\$724.50
5/28/2020	Andrew Michael Schellenberg	Senior Manager	0620H0005: Working session to review Q1 reorganization items, net detailed listing and LSTC rollforward with G. Kelley (PwC).	\$769	1.20	\$922.80
5/28/2020	Andrew Michael Schellenberg	Senior Manager	0620H0006: Review LSTC rollforward provided by M. Antoine and compile open questions.	\$769	0.80	\$615.20
5/28/2020	Grace Ann Kelley	Experienced Associate	0620H0007: Review the Q1 2020 draft financial statements and compile comments for management.	\$483	2.10	\$1,014.30
5/28/2020	Grace Ann Kelley	Experienced Associate	0620H0008: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/28/2020	Grace Ann Kelley	Experienced Associate	0620H0009: Working session to review Q1 reorganization items, net detailed listing and LSTC rollforward with A. Schellenberg (PwC).	\$483	0.60	\$289.80
5/28/2020	Grace Ann Kelley	Experienced Associate	0620H0010: Review the Q1 2020 reorganization items, net detailed listing and compile comments for management.	\$483	0.20	\$96.60
5/28/2020	Rajeeb Das	Partner	0620H0011: Review management's 10-Q financial statements and compile comments to provide to Management.	\$994	0.20	\$198.80
5/29/2020	Grace Ann Kelley	Experienced Associate	0620H0012: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
5/29/2020	Andrew Michael Schellenberg	Senior Manager	0620H0013: Review open items related to real estate rejected contracts and update review procedures.	\$769	0.90	\$692.10

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Date	Name	Position	Description	Rate	Hours	Total Compensation
6/1/2020	Andrew Michael Schellenberg	Senior Manager	0620H0014: Review draft of Q1 2020 10-Q and compile comments for Management.	\$769	1.50	\$1,153.50
6/1/2020	Grace Ann Kelley	Experienced Associate	0620H0015: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/2/2020	Andrew Michael Schellenberg	Senior Manager	0620H0016: Review response to reorganization items, net open items and update review procedures documentation.	\$769	1.50	\$1,153.50
6/2/2020	Grace Ann Kelley	Experienced Associate	0620H0017: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/3/2020	Andrew Michael Schellenberg	Senior Manager	0620H0018: Working session with G. Kelley (PwC) on bankruptcy procedures memo.	\$769	0.60	\$461.40
6/3/2020	Andrew Michael Schellenberg	Senior Manager	0620H0019: Review accounting for claims memo updates and evaluate claims register.	\$769	1.90	\$1,461.10
6/3/2020	Grace Ann Kelley	Experienced Associate	0620H0020: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/3/2020	Grace Ann Kelley	Experienced Associate	0620H0021: Working session with A. Schellenberg (PwC) on bankruptcy procedures memo.	\$483	0.60	\$289.80
6/4/2020	Rajeeb Das	Partner	0620H0022: Review documentation in review file and provide comments.	\$994	2.10	\$2,087.40
6/4/2020	Andrew Michael Schellenberg	Senior Manager	0620H0023: Update bankruptcy procedures performed memo to incorporate comments.	\$769	1.00	\$769.00
6/4/2020	Grace Ann Kelley	Experienced Associate	0620H0024: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/5/2020	Andrew Michael Schellenberg	Senior Manager	0620H0025: Review Management's accounting implications of the Plan of Reorganization memo and provide comments.	\$769	1.50	\$1,153.50

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6/5/2020	Grace Ann Kelley	Experienced Associate	0620H0026: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/5/2020	Grace Ann Kelley	Experienced Associate	0620H0027: Review the Q1 2020 Plan of Reorganization memo and compile comments for management.	\$483	1.60	\$772.80
6/8/2020	Andrew Michael Schellenberg	Senior Manager	0620H0028: Review accounting for legal claims at emergence and compile comments for Management discussion.	\$769	1.00	\$769.00
6/8/2020	Grace Ann Kelley	Experienced Associate	0620H0029: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/9/2020	Grace Ann Kelley	Experienced Associate	0620H0030: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/10/2020	Rajeeb Das	Partner	0620H0031: Review management's plan supplement for accounting implications.	\$994	1.30	\$1,292.20
6/10/2020	Grace Ann Kelley	Experienced Associate	0620H0032: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/11/2020	Grace Ann Kelley	Experienced Associate	0620H0033: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/12/2020	Grace Ann Kelley	Experienced Associate	0620H0034: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/15/2020	Grace Ann Kelley	Experienced Associate	0620H0035: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/15/2020	Grace Ann Kelley	Experienced Associate	0620H0036: Review of proposed fresh-start accounting timeline.	\$483	0.50	\$241.50
6/16/2020	Grace Ann Kelley	Experienced Associate	0620H0037: Review of proposed audit procedures timeline.	\$483	0.50	\$241.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
6/16/2020	Grace Ann Kelley	Experienced Associate	0620H0038: Compile request list for discussion with management.	\$483	1.80	\$869.40
6/17/2020	Grace Ann Kelley	Experienced Associate	0620H0039: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.80	\$386.40
6/18/2020	Grace Ann Kelley	Experienced Associate	0620H0040: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.80	\$386.40
6/19/2020	Grace Ann Kelley	Experienced Associate	0620H0041: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/22/2020	Grace Ann Kelley	Experienced Associate	0620H0042: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.60	\$289.80
6/23/2020	Grace Ann Kelley	Experienced Associate	0620H0043: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.80	\$386.40
6/24/2020	Grace Ann Kelley	Experienced Associate	0620H0044: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
6/25/2020	Grace Ann Kelley	Experienced Associate	0620H0045: Preparation of fresh-start accounting slide deck for working session with audit team.	\$483	1.80	\$869.40
6/25/2020	Grace Ann Kelley	Experienced Associate	0620H0046: Review Court Dockets posted to KCC website for accounting implications.	\$483	0.50	\$241.50
6/26/2020	Rajeeb Das	Partner	0620H0047: Review management's plan of reorganization for accounting implications.	\$994	1.60	\$1,590.40
Subtotal - Hours and Compensation - Bankruptcy Technical Accounting						959.90 \$575,041.70
<u>Correspondence, Calls and Meetings with Management</u>						
3/5/2020	John Page Luster	Senior Associate	0320H0236: Discussion with M. Antoine (WIN) regarding bankruptcy open items.	\$554	0.50	\$277.00

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3/17/2020	Andrew Michael Schellenberg	Senior Manager	0320H0237: Meeting with M. Antoine (WIN) to review status of audit request list items.	\$769	0.40	\$307.60
4/1/2020	Megan Christine Gullotta	Manager	0420H0288: Correspondence with J. Eichler related to valuation work associated with certain bankruptcy transactions.	\$415	0.30	\$124.50
4/1/2020	Megan Christine Gullotta	Manager	0420H0289: Internal correspondence with National Office related to valuation work associated with certain bankruptcy transactions.	\$415	0.20	\$83.00
4/1/2020	Megan Christine Gullotta	Manager	0420H0290: Review test plan related to certain bankruptcy transactions for year end testing.	\$415	0.70	\$290.50
4/3/2020	Grace Ann Kelley	Experienced Associate	0420H0291: Discussion with A. Schellenberg and J. Luster (PwC) on management's pre/post controls remediation memo.	\$483	0.80	\$386.40
4/9/2020	Andrew Michael Schellenberg	Senior Manager	0420H0292: Meet with J.Kinney (PwC) and M. Antoine (WIN) to discuss technical accounting for claims and bankruptcy related settlements.	\$769	0.50	\$384.50
4/15/2020	Grace Ann Kelley	Experienced Associate	0420H0293: Discussion with A. Schellenberg and J. Luster (PwC) on channel partners support provided.	\$483	1.00	\$483.00
4/16/2020	Rajeeb Das	Partner	0420H0294: Respond to fresh start questions from management.	\$994	0.50	\$497.00
4/16/2020	Grace Ann Kelley	Experienced Associate	0420H0295: Discussion with J. Luster (PwC) on channel partners support provided.	\$483	0.80	\$386.40
4/16/2020	Grace Ann Kelley	Experienced Associate	0420H0296: Discussion with A. Schellenberg and J. Luster (PwC) on channel partners support provided.	\$483	1.00	\$483.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/17/2020	Grace Ann Kelley	Experienced Associate	0420H0297: Discussion with A. Schellenberg and J. Luster (PwC) on the pre/post remediation memo.	\$483	1.00	\$483.00
4/21/2020	Grace Ann Kelley	Experienced Associate	0420H0298: Discussion with A. Schellenberg and J. Luster (PwC) on channel partners testing.	\$483	1.10	\$531.30
4/22/2020	Grace Ann Kelley	Experienced Associate	0420H0299: Status meeting with R. Das, A. Schellenberg, and J. Luster (PwC).	\$483	0.50	\$241.50
4/23/2020	Grace Ann Kelley	Experienced Associate	0420H0300: Status meeting with A. Schellenberg and J. Luster (PwC).	\$483	0.50	\$241.50
4/24/2020	Grace Ann Kelley	Experienced Associate	0420H0301: Discussion with J. Luster (PwC) on channel partners commissions testing.	\$483	0.50	\$241.50
4/24/2020	John Page Luster	Senior Associate	0420H0302: Discussion with G. Kelley (PwC) on channel partners commissions testing.	\$554	0.50	\$277.00
4/28/2020	Grace Ann Kelley	Experienced Associate	0420H0303: Status meeting with A. Schellenberg and J. Luster (PwC).	\$483	0.60	\$289.80
4/30/2020	Andrew Michael Schellenberg	Senior Manager	0420H0304: Discussion with G. Kelley (PwC) on management's pre/post memo and 10-K financial statements.	\$769	0.50	\$384.50
4/30/2020	Grace Ann Kelley	Experienced Associate	0420H0305: Discussion with A. Schellenberg (PwC) on management's pre/post memo and 10-K financial statements.	\$483	0.50	\$241.50
5/1/2020	Rob Glasgow	Partner	0520H0194: Pre-audit committee meeting preparation with J. Eichler (WIN), bankruptcy update.	\$881	0.50	\$440.50
5/4/2020	Andrew Michael Schellenberg	Senior Manager	0520H0195: Discussion with M. Antoine (WIN) and G. Kelley (PwC) on management's claims memo and open items.	\$769	0.50	\$384.50

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5/4/2020	Grace Ann Kelley	Experienced Associate	0620H0048: Discussion with M. Antoine (WIN) and A. Schellenberg (PwC) on management's claims memo and open items.	\$483	0.50	\$241.50
5/5/2020	Rob Glasgow	Partner	0520H0196: Prepare to meet with Windstream Audit Committee.	\$881	0.50	\$440.50
5/12/2020	Megan Christine Gullotta	Manager	0520H0197: Meet with M. Antoine (WIN) and R. Bumpers (PwC) to discuss bankruptcy controls.	\$415	0.50	\$207.50
5/13/2020	Rob Glasgow	Partner	0520H0198: Discuss management's LSTC memo with D. Vargo (WIN).	\$881	0.20	\$176.20
5/14/2020	Rob Glasgow	Partner	0520H0199: Walkthrough of claims reconciliation testing with R. Glasgow and G. Kelley (PwC).	\$881	1.10	\$969.10
5/14/2020	Rob Glasgow	Partner	0520H0200: Discussions over bankruptcy related matters with D. Vargo (WIN).	\$881	0.30	\$264.30
5/15/2020	Rob Glasgow	Partner	0520H0201: Discussions over bankruptcy related matters with J. Eichler (WIN).	\$881	0.60	\$528.60
5/29/2020	Andrew Michael Schellenberg	Senior Manager	0620H0049: Discussion with M. Antoine (WIN) and G. Kelley (PwC) on open items.	\$769	0.60	\$461.40
5/29/2020	Grace Ann Kelley	Experienced Associate	0620H0050: Discussion with M. Antoine (WIN) and A. Schellenberg (PwC) on open items.	\$483	0.60	\$289.80
Subtotal - Hours and Compensation - Correspondence, Calls and Meetings with Management						18.30 \$11,038.40
<i>Subtotal - Hours and Compensation - Incremental Audit & Accounting Services</i>						<i>978.20 \$586,080.10</i>
<i>Pre-Approved Incremental Audit Services</i>						

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<u>Additional Accounting Procedures</u>						
3/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0238: Review of substantive evidence for portfolio leases.	\$461	2.10	\$968.10
3/2/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0239: Review of updated control support for portfolio leases.	\$461	1.10	\$507.10
3/3/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0240: Review of updated control support for leasing controls and substantive testing.	\$461	3.40	\$1,567.40
3/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0241: Review of manual reporting for controls supporting leasing assessment.	\$461	2.80	\$1,290.80
3/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0242: Review accounting positions for claims and supporting evidence for testing.	\$461	2.70	\$1,244.70
3/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0243: Review of testing of controls and key reports and spreadsheets.	\$461	3.10	\$1,429.10
3/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0244: Review of updated control scope and supporting reports.	\$461	2.20	\$1,014.20
3/10/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0245: Review of manual reporting for lease population and validation of the operation of key controls.	\$461	2.50	\$1,152.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation	
3/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0246: Review of updated control support for leasing controls.	\$461	1.10	\$507.10	
3/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0247: Review of substantive testing of leasing accounts.	\$461	1.60	\$737.60	
3/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0248: Review and update of leasing deliverables, timeline, and project plan.	\$461	2.00	\$922.00	
3/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0249: Review of updated lease payment support and reconciliation to disclosures.	\$461	1.70	\$783.70	
3/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0250: Review of updated control support for leasing controls.	\$461	1.10	\$507.10	
3/23/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0320H0251: Review of updated rollforward for each period and underlying detail schedules.	\$461	1.30	\$599.30	
Subtotal - Hours and Compensation - Additional Accounting Procedures						28.70	\$13,230.70
<u>Incremental Leasing Audit Procedures</u>							
4/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0306: Review audit approach for valuation report and project plan timeline.	\$461	1.80	\$829.80	
4/1/2020	Rob Glasgow	Partner	0420H0307: Review useful life test plan relating to litigation matter and provide feedback to engagement team.	\$726	1.30	\$943.80	

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/1/2020	Rob Glasgow	Partner	0420H0308: Discuss useful life test plan with J. Eichler (WIN).	\$726	1.20	\$871.20
4/9/2020	Daniel M. Ronan	Director	0420H0309: Call with D. Shuff, M. Gullotta, V. Chin (all PwC), D. Vargo and J. Eichler (both WIN), management expert and members of engagement team to discuss procedures around fresh-start accounting.	\$995	0.50	\$497.50
4/10/2020	Daniel M. Ronan	Director	0420H0310: Draft communications to management related to necessary procedures.	\$995	1.50	\$1,492.50
4/13/2020	Daniel M. Ronan	Director	0420H0311: Recruit team for sensitivity - brief on reports and initial project planning.	\$995	2.90	\$2,885.50
4/13/2020	Daniel M. Ronan	Director	0420H0312: Review PP&E sensitivity modeling; trended and direct cost approach research.	\$995	2.20	\$2,189.00
4/13/2020	Daniel M. Ronan	Director	0420H0313: Perform research procedures over possible independent sources to corroborate management's views.	\$995	3.90	\$3,880.50
4/15/2020	Daniel M. Ronan	Director	0420H0314: Reviewed detailed research performed by B. Raeder and A. Wiedorn (both PwC).	\$995	3.20	\$3,184.00
4/15/2020	Daniel M. Ronan	Director	0420H0315: Review details working files provided by management related to valuation support.	\$995	3.80	\$3,781.00
4/15/2020	Daniel M. Ronan	Director	0420H0316: Research regarding equipment cost.	\$995	4.00	\$3,980.00
4/16/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0317: Review and testing of fixed asset details used in Uniti valuation.	\$461	2.30	\$1,060.30
4/16/2020	Alexandria Maria Wiedorn	Manager	0420H0318: Research EY report and ASA useful lives for PP&E sensitivity.	\$674	3.00	\$2,022.00

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4/16/2020	Alexandria Maria Wiedorn	Manager	0420H0319: Research useful lives for PP&E Sensitivity and summarize FAR data by pod.	\$674	3.20	\$2,156.80
4/16/2020	Alexandria Maria Wiedorn	Manager	0420H0320: Correspondence with M. Gullota, S. Oluokun, B. Raeder, D. Ronan, J. Kinney, R. Glasgow, Y. Chen, and C. Mowry on PP&E sensitives/modeling progress and documentation.	\$674	1.00	\$674.00
4/16/2020	Benjamin Raeder	Associate	0420H0321: Review valuation report for ASC 842 adoption.	\$218	0.60	\$130.80
4/16/2020	Benjamin Raeder	Associate	0420H0322: Model sensitivity analysis based on management expert report and data.	\$218	3.40	\$741.20
4/16/2020	Benjamin Raeder	Associate	0420H0323: Research costs and historic deals within the fiber industry.	\$218	2.20	\$479.60
4/16/2020	Benjamin Raeder	Associate	0420H0324: Review and summarize progress on analysis for engagement team.	\$218	1.30	\$283.40
4/16/2020	Daniel M. Ronan	Director	0420H0325: Review comparisons of management's working files to industry benchmarking data and provided follow ups to management.	\$995	3.30	\$3,283.50
4/16/2020	Daniel M. Ronan	Director	0420H0326: Performed detailed review of workpapers prior to providing valuation workpapers to engagement team.	\$995	3.50	\$3,482.50
4/16/2020	Daniel M. Ronan	Director	0420H0327: Correspondence with engagement team on PP&E sensitives/modeling progress and documentation.	\$995	2.20	\$2,189.00
4/16/2020	Yi Chen	Senior Associate	0420H0328: Review management expert appraisal report and consolidate information.	\$554	1.50	\$831.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/16/2020	Yi Chen	Senior Associate	0420H0329: Perform independent analysis on the remaining useful life related to the tangible assets under Distribution System.	\$554	4.00	\$2,216.00
4/16/2020	Yi Chen	Senior Associate	0420H0330: Correspondence related to appraisal reviews.	\$554	0.50	\$277.00
4/16/2020	Rob Glasgow	Partner	0420H0331: Discuss useful life test plan with J. Eichler (WIN).	\$726	1.10	\$798.60
4/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0332: Testing of detail schedules supporting valuation of REIT assets.	\$461	2.10	\$968.10
4/17/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0333: Review of historical valuation report and develop of audit procedures to test assumption in REIT asset valuation.	\$461	1.90	\$875.90
4/17/2020	Alexandria Maria Wiedorn	Manager	0420H0334: PP&E sensitivity modeling; trended and direct cost approach research.	\$674	3.00	\$2,022.00
4/17/2020	Alexandria Maria Wiedorn	Manager	0420H0335: Documentation memo for PP&E remaining economic lives.	\$674	2.20	\$1,482.80
4/17/2020	Alexandria Maria Wiedorn	Manager	0420H0336: Correspondence with engagement team on PP&E sensitives/modeling progress and documentation.	\$674	1.00	\$674.00
4/17/2020	Benjamin Raeder	Associate	0420H0337: Model and run sensitivity analysis based on assumptions and inputs to compare to management expert report.	\$218	3.90	\$850.20
4/17/2020	Benjamin Raeder	Associate	0420H0338: Review and summarize progress on analysis for engagement team.	\$218	1.20	\$261.60
4/17/2020	Benjamin Raeder	Associate	0420H0339: Research replacement costs for fiber network assets.	\$218	1.40	\$305.20

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4/17/2020	Daniel M. Ronan	Director	0420H0340: Review updated workpapers based on new information related to management valuations.	\$995	2.90	\$2,885.50
4/17/2020	Daniel M. Ronan	Director	0420H0341: Review updated workpapers based on new information related to management valuations.	\$995	3.10	\$3,084.50
4/17/2020	Daniel M. Ronan	Director	0420H0342: Perform industry research to validate certain assertions made by management.	\$995	3.00	\$2,985.00
4/17/2020	Matthew A Tanner	Partner	0420H0343: Read initial valuation scope and understanding necessary procedures to support audit for ASC 842 adoption.	\$995	0.50	\$497.50
4/17/2020	Rob Glasgow	Partner	0420H0344: PwC internal correspondence relating to lease matter and audit approach over valuation.	\$726	1.80	\$1,306.80
4/17/2020	Rob Glasgow	Partner	0420H0345: PwC internal correspondence relating to lease matter and audit approach over valuation.	\$726	1.90	\$1,379.40
4/17/2020	Yi Chen	Senior Associate	0420H0346: Review Deloitte report and consolidate information.	\$554	2.00	\$1,108.00
4/17/2020	Yi Chen	Senior Associate	0420H0347: Create Documentation for the review of remaining useful life review.	\$554	4.00	\$2,216.00
4/17/2020	Yi Chen	Senior Associate	0420H0348: Update independent analysis on the remaining useful life related to the tangible assets under Distribution System.	\$554	1.50	\$831.00
4/17/2020	Yi Chen	Senior Associate	0420H0349: Correspondence with PwC Audit Team to update analysis results.	\$554	0.50	\$277.00
4/17/2020	Rob Glasgow	Partner	0420H0350: Discuss useful life test plan with J. Eichler (WIN).	\$726	0.80	\$580.80

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4/19/2020	Alexandria Maria Wiedorn	Manager	0420H0351: Documentation memo for PP&E remaining economic lives.	\$674	3.80	\$2,561.20
4/19/2020	Alexandria Maria Wiedorn	Manager	0420H0352: Documentation memo for PP&E remaining economic lives and modeling sensitivities with B. Raeder.	\$674	3.20	\$2,156.80
4/19/2020	Alexandria Maria Wiedorn	Manager	0420H0353: Documentation memo for PP&E remaining economic lives.	\$674	0.80	\$539.20
4/19/2020	Benjamin Raeder	Associate	0420H0354: Review management expert report and depreciation methods.	\$218	1.10	\$239.80
4/19/2020	Benjamin Raeder	Associate	0420H0355: Research replacement costs for fiber network assets.	\$218	1.90	\$414.20
4/19/2020	Benjamin Raeder	Associate	0420H0356: Model and run sensitivity on trended and direct models.	\$218	3.20	\$697.60
4/20/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0357: Review of key assumptions for REIT valuation and audit testing approach.	\$461	1.90	\$875.90
4/20/2020	Benjamin Raeder	Associate	0420H0358: Documentation memo for valuation procedures performed related to ASC 842 assessment.	\$218	1.00	\$218.00
4/20/2020	Daniel M. Ronan	Director	0420H0359: Final detailed review of working papers for initial review and correspondence with engagement team on conclusions reached.	\$995	3.00	\$2,985.00
4/20/2020	Alexandria Maria Wiedorn	Manager	0420H0360: Reviewing documentation with D. Ronan and B. Raeder (PwC).	\$674	1.00	\$674.00
4/20/2020	Benjamin Raeder	Associate	0420H0361: Reviewing documentation with D. Ronan and A. Wiedorn (PwC).	\$218	1.00	\$218.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/21/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0362: Review of control evidence for leasing key controls.	\$461	1.80	\$829.80
4/21/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0363: Review and documentation of updated new lease activity.	\$461	0.70	\$322.70
4/21/2020	Alexandria Maria Wiedorn	Manager	0420H0364: Documentation memo for PP&E remaining economic lives.	\$674	2.50	\$1,685.00
4/21/2020	Benjamin Raeder	Associate	0420H0365: Documentation memo for PP&E remaining economic lives & Pole costs.	\$218	2.50	\$545.00
4/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0366: Review of implementation considerations updated memo.	\$461	0.90	\$414.90
4/22/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0367: Review of leasing memo and reports for agreements and embedded lease considerations.	\$461	1.60	\$737.60
4/22/2020	Alexandria Maria Wiedorn	Manager	0420H0368: Documentation memo for PP&E remaining economic lives.	\$674	1.00	\$674.00
4/22/2020	Benjamin Raeder	Associate	0420H0369: Documentation memo for PP&E remaining economic lives.	\$218	0.50	\$109.00
4/22/2020	Rob Glasgow	Partner	0420H0370: Review PwC team's valuation of Uniti lease matter.	\$726	3.70	\$2,686.20
4/23/2020	Alexandria Maria Wiedorn	Manager	0420H0371: Documentation memo for PP&E remaining economic lives.	\$674	1.00	\$674.00

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4/23/2020	Benjamin Raeder	Associate	0420H0372: Documentation memo for PP&E remaining economic lives.	\$218	0.50	\$109.00
4/23/2020	Matthew A Tanner	Partner	0420H0373: Initial review of management expert valuation report and supporting information.	\$995	2.30	\$2,288.50
4/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0374: Testing of detailed schedules for PPE adjustment related to Uniti.	\$461	2.10	\$968.10
4/24/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0375: Review and tie-out of assumptions used in Uniti asset valuation.	\$461	1.90	\$875.90
4/24/2020	Alexandria Maria Wiedorn	Manager	0420H0376: Documentation memo for PP&E remaining economic lives/comments from M. Tanner review.	\$674	1.00	\$674.00
4/24/2020	Matthew A Tanner	Partner	0420H0377: Review of draft documentation regarding sensitivity analyses related to PP&E in-scope items under valuation review.	\$995	3.20	\$3,184.00
4/27/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0378: Review of testing of key leasing controls.	\$461	0.90	\$414.90
4/27/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0379: Review of key reports for leasing controls.	\$461	0.80	\$368.80
4/27/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0380: Review of updated implementation memo assessments.	\$461	1.30	\$599.30
4/27/2020	Alexandria Maria Wiedorn	Manager	0420H0381: Documentation memo for PP&E remaining economic lives/comments from M. Tanner review.	\$674	1.00	\$674.00

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4/27/2020	Benjamin Raeder	Associate	0420H0382: Documentation memo for PP&E remaining economic lives.	\$218	1.00	\$218.00
4/27/2020	Jacob C Kinney	Director	0420H0383: Review of leasing implementation controls for adoption of ASC 842.	\$595	3.80	\$2,261.00
4/27/2020	Jacob C Kinney	Director	0420H0384: Review of leasing disclosures and detailed reconciliation to accounting records.	\$595	2.10	\$1,249.50
4/27/2020	Jacob C Kinney	Director	0420H0385: Testing of lease adoption and related accounting assessments.	\$595	2.60	\$1,547.00
4/27/2020	Megan Christine Gullotta	Manager	0420H0386: Review documentation provided by PwC TS team related to adoption of ASC 842.	\$342	0.70	\$239.40
4/28/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0387: Review of testing of updated leasing year-end reconciliation.	\$461	1.30	\$599.30
4/28/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0420H0388: Review of control testing for leasing implementation and reports.	\$461	0.90	\$414.90
4/28/2020	Daniel M. Ronan	Director	0420H0389: Prepare for discussion with J. Eichler (WIN) and management experts.	\$995	2.00	\$1,990.00
4/28/2020	Jacob C Kinney	Director	0420H0390: Testing of lease adoption and related accounting assessments.	\$595	1.70	\$1,011.50
4/28/2020	Jordan Lorraine Walker	Senior Associate	0420H0391: Perform walkthrough of leasing adoption controls.	\$255	0.40	\$102.00
4/29/2020	Jacob C Kinney	Director	0420H0392: Assessment of leasing implantation controls and technical memos for adoption of ASC 842.	\$595	3.20	\$1,904.00

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4/29/2020	Megan Christine Gullotta	Manager	0420H0393: Address review comments associated with Q2 ASC 350 analysis.	\$342	2.60	\$889.20
4/29/2020	Rob Glasgow	Partner	0420H0394: Review valuation work from management's experts relating to Uniti master lease arrangement.	\$726	2.90	\$2,105.40
4/29/2020	Rob Glasgow	Partner	0420H0395: Review inputs into lease valuation - discussed with J. Eichler (WIN).	\$726	1.10	\$798.60
4/30/2020	Rob Glasgow	Partner	0420H0396: Review, test and discuss Q1'19 lease audit adjustment.	\$726	3.20	\$2,323.20
4/30/2020	Rob Glasgow	Partner	0420H0397: Review valuation work from management's experts relating to Uniti master lease arrangement.	\$726	1.30	\$943.80
5/1/2020	Jacob C Kinney	Director	0520H0202: Testing of lease adoption and related accounting assessments.	\$595	0.80	\$476.00
5/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0203: Review of testing of Q4 updated leasing controls.	\$461	1.40	\$645.40
5/1/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0204: Review of substantive testing of lease portfolios.	\$461	0.90	\$414.90
5/1/2020	Alexandria Maria Wiedorn	Manager	0520H0205: Documentation memo for PP&E remaining economic lives/comments from R. Glasgow review.	\$674	2.80	\$1,887.20
5/1/2020	Daniel M. Ronan	Director	0520H0206: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$995	1.20	\$1,194.00
5/1/2020	Daniel M. Ronan	Director	0520H0207: Meet with team to review feedback.	\$995	1.50	\$1,492.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/1/2020	Megan Christine Gullotta	Manager	0520H0208: Review PwC TS workpapers related to valuation of Uniti lease for ASC 842 adoption.	\$342	0.70	\$239.40
5/1/2020	Megan Christine Gullotta	Manager	0520H0209: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$342	0.80	\$273.60
5/1/2020	Stephen Brackney	Associate	0520H0210: Testing of operating leasing payments and tie-out to details listings.	\$179	3.90	\$698.10
5/2/2020	Jordan Lorraine Walker	Senior Associate	0520H0211: Review management assessment memo of ASC 842 and document design of control.	\$255	1.40	\$357.00
5/2/2020	Rob Glasgow	Partner	0520H0212: Meeting with valuation firm to discuss lease valuation.	\$726	1.00	\$726.00
5/2/2020	Rob Glasgow	Partner	0520H0213: Review incremental lease valuation controls.	\$726	2.30	\$1,669.80
5/2/2020	Rob Glasgow	Partner	0520H0214: Walkthrough valuation firm's lease approach.	\$726	1.50	\$1,089.00
5/2/2020	Rob Glasgow	Partner	0520H0215: Accounting research and analysis relating lease valuation outcomes.	\$726	1.30	\$943.80
5/3/2020	Jordan Lorraine Walker	Senior Associate	0520H0216: Walkthrough of LES 6 questions and leasing EGAs.	\$255	0.80	\$204.00
5/3/2020	Rob Glasgow	Partner	0520H0217: Review Company's final accounting for Uniti matter and testing.	\$726	2.10	\$1,524.60
5/3/2020	Rob Glasgow	Partner	0520H0218: Review updated lease valuations independently performed.	\$726	1.40	\$1,016.40
5/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0219: Review of lease rollforward activity.	\$461	2.30	\$1,060.30

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/4/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0220: Review of testing of year-end update leasing controls.	\$461	1.70	\$783.70
5/4/2020	Jordan Lorraine Walker	Senior Associate	0520H0221: Perform interim control testing related to ASC 842 controls.	\$255	1.80	\$459.00
5/4/2020	Rob Glasgow	Partner	0520H0222: Research over matters relating lease controls and assessment.	\$726	3.20	\$2,323.20
5/4/2020	Stephen Brackney	Associate	0520H0223: Testing of finance leasing payments and tie-out to details.	\$179	2.80	\$501.20
5/4/2020	Stephen Brackney	Associate	0520H0224: Testing of key reports supporting lessor disclosures.	\$179	2.20	\$393.80
5/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0225: Review of Uniti fixed details and classification test for lease adoption.	\$461	3.00	\$1,383.00
5/5/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0226: Review of year-end rollforward and substantive testing.	\$461	1.50	\$691.50
5/5/2020	Jacob C Kinney	Director	0520H0227: Controls assessments for leasing adoption.	\$595	1.50	\$892.50
5/5/2020	Jordan Lorraine Walker	Senior Associate	0520H0228: Perform testing over incremental ASC 842 reports.	\$255	0.60	\$153.00
5/5/2020	Rob Glasgow	Partner	0520H0229: Meet with Windstream Audit Committee.	\$726	0.50	\$363.00
5/5/2020	Stephen Brackney	Associate	0520H0230: Tie-out of leasing footnote disclosures in 10-K.	\$179	2.90	\$519.10

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0231: Review of testing and reconciliation related to finance lease.	\$461	2.00	\$922.00
5/6/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0232: Review of substantive testing of lease portfolios.	\$461	2.00	\$922.00
5/6/2020	Evangalina Oviedo	Associate	0520H0233: Leasing key report approach determination.	\$199	0.50	\$99.50
5/6/2020	Jacob C Kinney	Director	0520H0234: Design assessments for leasing controls and related adoption procedures.	\$595	3.60	\$2,142.00
5/6/2020	Megan Christine Gullotta	Manager	0520H0235: Document evaluation of specialists used by management is ASC 842 assessment.	\$342	1.50	\$513.00
5/6/2020	Rob Glasgow	Partner	0520H0236: Review adjustments associated with lease uniti lease arrangement.	\$726	2.40	\$1,742.40
5/6/2020	Stephen Brackney	Associate	0520H0237: Testing of amortization schedules for operating leases.	\$179	3.30	\$590.70
5/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0238: Review of Uniti fixed details and classification test for lease adoption.	\$461	3.20	\$1,475.20
5/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0239: Review of testing of year-end update leasing controls.	\$461	2.70	\$1,244.70
5/7/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0240: Review of key reports related to implementation and substantive procedures.	\$461	2.10	\$968.10
5/7/2020	Evangalina Oviedo	Associate	0520H0241: Key report testing related to leasing reports.	\$199	1.30	\$258.70

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/7/2020	Jacob C Kinney	Director	0520H0242: Design assessments for leasing controls and related adoption procedures.	\$595	2.20	\$1,309.00
5/7/2020	Jordan Lorraine Walker	Senior Associate	0520H0243: Perform update control testing and rollforward procedures related to ASC 842 controls.	\$255	0.90	\$229.50
5/7/2020	Rob Glasgow	Partner	0520H0244: Review valuation firm's lease valuation report upon receipt.	\$726	2.30	\$1,669.80
5/7/2020	Rob Glasgow	Partner	0520H0245: Discuss valuation firm with PwC specialists.	\$726	1.40	\$1,016.40
5/7/2020	Rob Glasgow	Partner	0520H0246: Review inputs into the lease valuation models.	\$726	1.70	\$1,234.20
5/7/2020	Stephen Brackney	Associate	0520H0247: Testing of entries supporting adoption disclosures.	\$179	2.10	\$375.90
5/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0248: Review of Uniti Classification test for lease adoption.	\$461	2.80	\$1,290.80
5/8/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0249: Review of reports related to Uniti valuation.	\$461	2.20	\$1,014.20
5/8/2020	Jacob C Kinney	Director	0520H0250: Testing of lease adoption and related accounting assessments.	\$595	2.30	\$1,368.50
5/8/2020	Jordan Lorraine Walker	Senior Associate	0520H0251: Perform testing over incremental ASC 842 reports.	\$255	1.20	\$306.00
5/8/2020	Rob Glasgow	Partner	0520H0252: Review draft of material weakness for national office consultation.	\$726	2.10	\$1,524.60
5/8/2020	Rob Glasgow	Partner	0520H0253: Review updated Item 4 and Item 9A and opinions for lease control matters.	\$726	2.40	\$1,742.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/8/2020	Stephen Brackney	Associate	0520H0254: Testing of updated finance lease rollforward to tie into disclosures.	\$179	1.70	\$304.30
5/9/2020	Jordan Lorraine Walker	Senior Associate	0520H0255: Perform update control testing and rollforward procedures related to ASC 842 controls.	\$255	1.70	\$433.50
5/9/2020	Stephen Brackney	Associate	0520H0256: Testing of updated operating lease rollforward to tie into disclosures.	\$179	2.60	\$465.40
5/10/2020	James Aaron Garcia	Director	0520H0257: Testing of lease adoption systems and related accounting assessment configurations.	\$595	2.30	\$1,368.50
5/10/2020	Rob Glasgow	Partner	0520H0258: Review control conclusions with National Office.	\$726	1.60	\$1,161.60
5/10/2020	Rob Glasgow	Partner	0520H0259: Review team's review and testing approach over lease valuation.	\$726	1.80	\$1,306.80
5/10/2020	Stephen Brackney	Associate	0520H0260: Tieout of footnote disclosure and recalculation of weighted average interest rate in 10-k.	\$179	3.20	\$572.80
5/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0261: Review of reports related to Uniti valuation.	\$461	2.90	\$1,336.90
5/11/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0262: Review of tie-out leasing disclosures in 10-K.	\$461	2.10	\$968.10
5/11/2020	Alexandria Maria Wiedorn	Manager	0520H0263: Reviewing management expert's updated report.	\$674	2.00	\$1,348.00
5/11/2020	Benjamin Raeder	Associate	0520H0264: Reviewing management expert's updated report.	\$218	1.50	\$327.00

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5/11/2020	Diana Grace Snoyer	Senior Manager	0520H0265: Testing of lease adoption and related accounting assessments.	\$461	2.10	\$968.10
5/11/2020	James Aaron Garcia	Director	0520H0266: Testing of lease adoption systems and related accounting assessment configurations.	\$595	2.60	\$1,547.00
5/11/2020	Megan Christine Gullotta	Manager	0520H0267: Review of management expert report provided related to ASC 842 adoption assessments.	\$342	1.10	\$376.20
5/11/2020	Rob Glasgow	Partner	0520H0268: Document internal memo of controls assessment for Uniti lease treatment.	\$726	3.20	\$2,323.20
5/11/2020	Rob Glasgow	Partner	0520H0269: Discuss controls matter with National Office.	\$726	1.70	\$1,234.20
5/11/2020	Stephen Brackney	Associate	0520H0270: Recalculation of disclosure rate supporting disclosures.	\$179	1.60	\$286.40
5/11/2020	Stephen Brackney	Associate	0520H0271: Tie-out of commitment and contingencies FN inclusive of lease payments.	\$179	2.80	\$501.20
5/12/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0272: Review of Uniti fixed details and classification test for lease adoption.	\$461	2.70	\$1,244.70
5/12/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0273: Review of tie-out leasing disclosures in 10-K.	\$461	2.20	\$1,014.20
5/12/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0274: Review of lessor memo and income statement presentation.	\$461	1.10	\$507.10
5/12/2020	Alexandria Maria Wiedorn	Manager	0520H0275: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$674	0.70	\$471.80

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/12/2020	Alexandria Maria Wiedorn	Manager	0520H0276: Meet with R. Glasgow, D. Ronan, and M. Gullotta (PwC) to discuss management expert report and necessary procedures.	\$674	0.30	\$202.20
5/12/2020	Alexandria Maria Wiedorn	Manager	0520H0277: Reviewing management expert's updated report.	\$674	1.00	\$674.00
5/12/2020	Benjamin Raeder	Associate	0520H0278: Reviewing management expert's updated report.	\$218	1.80	\$392.40
5/12/2020	Benjamin Raeder	Associate	0520H0279: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$218	0.70	\$152.60
5/12/2020	Daniel M. Ronan	Director	0520H0280: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$995	0.70	\$696.50
5/12/2020	Daniel M. Ronan	Director	0520H0281: Meet with R. Glasgow, A. Wiedorn, and M. Gullotta (PwC) to discuss management expert report and necessary procedures.	\$995	0.30	\$298.50
5/12/2020	Daniel M. Ronan	Director	0520H0282: Review of management expert work USPAP procedures memo - Review Grant Thornton work - develop review procedures.	\$995	1.80	\$1,791.00
5/12/2020	Jordan Lorraine Walker	Senior Associate	0520H0283: Test lease rollforward.	\$255	0.60	\$153.00
5/12/2020	Jordan Lorraine Walker	Senior Associate	0520H0284: Perform testing over ASC 842 adoption control.	\$255	1.10	\$280.50
5/12/2020	Megan Christine Gullotta	Manager	0520H0285: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$342	0.70	\$239.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/12/2020	Megan Christine Gullotta	Manager	0520H0286: Meet with R. Glasgow, D. Ronan, and A. Wiedorn (PwC) to discuss management expert report and necessary procedures.	\$342	0.30	\$102.60
5/12/2020	Rob Glasgow	Partner	0520H0287: Discuss controls matter with National Office.	\$726	1.20	\$871.20
5/12/2020	Rob Glasgow	Partner	0520H0288: Assess accounting implications of control determination over lease matter to full year audit.	\$726	1.80	\$1,306.80
5/12/2020	Rob Glasgow	Partner	0520H0289: Meeting with Valuation Firm and client J. Eichler (WIN) to discuss observations.	\$726	1.20	\$871.20
5/12/2020	Rob Glasgow	Partner	0520H0290: Prepare for meeting with valuation firm and client.	\$726	1.40	\$1,016.40
5/12/2020	Rob Glasgow	Partner	0520H0291: Review testing completed to date over Lease valuation and useful life.	\$726	2.20	\$1,597.20
5/12/2020	Rob Glasgow	Partner	0520H0292: Meet with J. Eichler, D. Vargo (both WIN), management experts and PwC team to discuss ASC 842 adoption valuation.	\$726	0.70	\$508.20
5/12/2020	Rob Glasgow	Partner	0520H0293: Meet with M. Gullotta, D. Ronan, and A. Wiedorn (PwC) to discuss management expert report and necessary procedures.	\$726	0.30	\$217.80
5/12/2020	Stephen Brackney	Associate	0520H0294: Tie-out of leasing footnote disclosures in 10-K.	\$179	3.00	\$537.00
5/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0295: Review of lease rollforward activity.	\$461	1.30	\$599.30

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0296: Review of key reports related to implementation and substantive procedures.	\$461	2.60	\$1,198.60
5/13/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0297: Review of PPE details related to leases.	\$461	2.10	\$968.10
5/13/2020	Alexandria Maria Wiedorn	Manager	0520H0298: Reviewing USPAP and incorporating framework to review management's expert appraisal review process.	\$674	1.80	\$1,213.20
5/13/2020	Alexandria Maria Wiedorn	Manager	0520H0299: Draft documentation of management expert procedures using USPAP as framework.	\$674	3.20	\$2,156.80
5/13/2020	Daniel M. Ronan	Director	0520H0300: Review of management expert work USPAP procedures memo.	\$995	2.10	\$2,089.50
5/13/2020	Diana Grace Snoyer	Senior Manager	0520H0301: Review testing of key reports.	\$461	3.50	\$1,613.50
5/13/2020	Jordan Lorraine Walker	Senior Associate	0520H0302: Perform testing over ASC 842 adoption control.	\$255	1.80	\$459.00
5/13/2020	Jordan Lorraine Walker	Senior Associate	0520H0303: Test lease rollforward.	\$255	1.30	\$331.50
5/13/2020	Matthew A Tanner	Partner	0520H0304: Review of management expert appraisal review report.	\$995	1.20	\$1,194.00
5/13/2020	Megan Christine Gullotta	Manager	0520H0305: Review draft workpapers prepared by PwC Valuation team related to assessment of management expert.	\$342	0.40	\$136.80

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/13/2020	Mitcher Barnes	Director	0520H0306: Review testing related to leasing key reports and ITGCs.	\$595	3.20	\$1,904.00
5/13/2020	Rob Glasgow	Partner	0520H0307: Update PwC Controls memo over materiel weakness relating to lease matter after National Office feedback.	\$726	2.20	\$1,597.20
5/13/2020	Rob Glasgow	Partner	0520H0308: Review and discuss with management (D. Vargo - WIN) management's material weakness over leases controls memo.	\$726	1.30	\$943.80
5/13/2020	Stephen Brackney	Associate	0520H0309: Testing and tieout of details supporting lessor disclosures.	\$179	2.40	\$429.60
5/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0310: Review of cash flows impacts and results from finance leases.	\$461	2.20	\$1,014.20
5/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0311: Review and testing of lease rollforward and activity.	\$461	3.20	\$1,475.20
5/14/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0312: Testing of Uniti lease activity and review of accounting assessment.	\$461	2.60	\$1,198.60
5/14/2020	Alexandria Maria Wiedorn	Manager	0520H0313: Draft documentation of management expert procedures using USPAP as framework.	\$674	3.00	\$2,022.00
5/14/2020	Benjamin Raeder	Associate	0520H0314: Draft documentation of management expert procedures using USPAP as framework.	\$218	1.00	\$218.00
5/14/2020	Cynthia Pennington	Manager	0520H0315: Review documentation of planning documents and audit closeout considerations.	\$342	3.30	\$1,128.60

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/14/2020	Daniel M. Ronan	Director	0520H0316: Review of management expert work USPAP procedures memo - Economic Obsolescence section.	\$995	1.90	\$1,890.50
5/14/2020	Diana Grace Snoyer	Senior Manager	0520H0317: Review summary approach for testing of key reports.	\$461	3.80	\$1,751.80
5/14/2020	Jordan Lorraine Walker	Senior Associate	0520H0318: Test lease rollforward.	\$255	3.90	\$994.50
5/14/2020	Jordan Lorraine Walker	Senior Associate	0520H0319: Discuss lease rollforward with M. Antoine (WIN).	\$255	2.30	\$586.50
5/14/2020	Matthew A Tanner	Partner	0520H0320: Review of final documentation regarding appraisal review commentary of management expert report.	\$995	1.80	\$1,791.00
5/14/2020	Mitcher Barnes	Director	0520H0321: Review testing related to leasing key reports and ITGCs.	\$595	2.30	\$1,368.50
5/14/2020	Mitcher Barnes	Director	0520H0322: Review audit closeout considerations.	\$595	2.80	\$1,666.00
5/14/2020	Stephen Brackney	Associate	0520H0323: Tie-out of leasing footnote disclosures in 10-K and tieout to YE rollforward.	\$179	2.10	\$375.90
5/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0324: Review of testing of year-end update leasing controls.	\$461	2.00	\$922.00
5/15/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0325: Review of testing of supporting schedule for lease disclosure.	\$461	2.00	\$922.00
5/15/2020	Alexandria Maria Wiedorn	Manager	0520H0326: Incorporate comments from M. Tanner (PwC) review to the memo.	\$674	1.60	\$1,078.40
5/15/2020	Benjamin Raeder	Associate	0520H0327: Incorporate comments from M. Tanner (PwC) review to the memo.	\$218	0.50	\$109.00

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5/15/2020	Chris M Mowry	Senior Managing Director	0520H0328: Review of documentation related to valuation of Uniti lease and input of valuation considerations.	\$790	1.80	\$1,422.00
5/15/2020	Cynthia Pennington	Manager	0520H0329: Review testing of ITGCs related to leasing systems.	\$342	3.80	\$1,299.60
5/15/2020	Daniel M. Ronan	Director	0520H0330: Review of management expert work USPAP procedures memo - Economic Obsolescence section.	\$995	1.00	\$995.00
5/15/2020	Evangelina Oviedo	Associate	0520H0331: Address comments on leasing change management documentation.	\$199	1.20	\$238.80
5/15/2020	Jordan Lorraine Walker	Senior Associate	0520H0332: Test lease rollforward.	\$255	2.10	\$535.50
5/15/2020	Megan Christine Gullotta	Manager	0520H0333: Document workpapers related to management's use of valuation experts.	\$342	1.50	\$513.00
5/15/2020	Rob Glasgow	Partner	0520H0334: National Office consultations and reviews over audit reports, disclosures and control assessment.	\$726	1.70	\$1,234.20
5/15/2020	Rob Glasgow	Partner	0520H0335: Further drafting of controls memo and opinions specific to bankruptcy matters.	\$726	2.30	\$1,669.80
5/15/2020	Rob Glasgow	Partner	0520H0336: Review of testing over updated valuation report with valuation firm and J. Eichler (WIN).	\$726	1.30	\$943.80
5/15/2020	Rob Glasgow	Partner	0520H0337: Discussions with National Office relating to 12b-25 filings.	\$726	1.10	\$798.60
5/15/2020	Rob Glasgow	Partner	0520H0338: Review testing over assumptions relating to lease valuation.	\$726	2.10	\$1,524.60
5/15/2020	Stephen Brackney	Associate	0520H0339: Tie-out of leasing footnote disclosures in 10-K and tieout to YE rollforward.	\$179	2.80	\$501.20

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5/16/2020	Cynthia Pennington	Manager	0520H0340: Review testing of ITGCs related to leasing systems.	\$342	2.90	\$991.80
5/16/2020	Jordan Lorraine Walker	Senior Associate	0520H0341: Update for new version of lease rollforward.	\$255	2.20	\$561.00
5/16/2020	Jordan Lorraine Walker	Senior Associate	0520H0342: Test lease rollforward.	\$255	3.40	\$867.00
5/16/2020	Megan Christine Gullotta	Manager	0520H0343: Review final tie outs of updated Leasing disclosures.	\$342	1.40	\$478.80
5/16/2020	Rob Glasgow	Partner	0520H0344: Final review over valuation firm's report.	\$726	1.30	\$943.80
5/16/2020	Rob Glasgow	Partner	0520H0345: Review over workpaper documentation and testing over valuation firm testing.	\$726	1.20	\$871.20
5/16/2020	Rob Glasgow	Partner	0520H0346: Discussions with D. Vargo relating to lease footnote.	\$726	0.80	\$580.80
5/16/2020	Stephen Brackney	Associate	0520H0347: Tie-out of leasing footnote disclosures in 10-K and tieout to YE rollforward.	\$179	2.70	\$483.30
5/17/2020	James Aaron Garcia	Director	0520H0348: Reviewing ITGC testing.	\$595	3.70	\$2,201.50
5/17/2020	Jordan Lorraine Walker	Senior Associate	0520H0349: Test lease rollforward.	\$255	2.40	\$612.00
5/17/2020	Rob Glasgow	Partner	0520H0350: Sign-off on valuation firm's final report and final related workpaper review.	\$726	1.30	\$943.80
5/17/2020	Rob Glasgow	Partner	0520H0351: Sign-off on controls assessment consultation.	\$726	1.40	\$1,016.40
5/17/2020	Stephen Brackney	Associate	0520H0352: Tie-out of leasing footnote disclosures in 10-K.	\$179	1.90	\$340.10

WINDSTREAM HOLDINGS, INC, et al.,
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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
5/18/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0353: Review and assessing of management's conclusions for review by specialist over valuation.	\$461	1.20	\$553.20
5/18/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0354: Review of testing and conclusions reached by specialist and control memos for leased assets.	\$461	1.90	\$875.90
5/18/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0355: Review of control testing supporting Uniti lease assessment.	\$461	2.90	\$1,336.90
5/18/2020	Alexandria Maria Wiedorn	Manager	0520H0356: Incorporate final comments and finalize memo on valuation procedures.	\$674	1.00	\$674.00
5/18/2020	Cynthia Pennington	Manager	0520H0357: Review testing of audit closeout considerations.	\$342	2.10	\$718.20
5/18/2020	Daniel M. Ronan	Director	0520H0358: Review of management expert work USPAP procedures memo - Economic Obsolescence section.	\$995	0.50	\$497.50
5/18/2020	James Aaron Garcia	Director	0520H0359: Review audit closeout considerations.	\$595	3.40	\$2,023.00
5/18/2020	Jordan Lorraine Walker	Senior Associate	0520H0360: Update for new version of lease rollforward.	\$255	2.60	\$663.00
5/18/2020	Megan Christine Gullotta	Manager	0520H0361: Finalization of audit workpapers related to management's use of valuation experts.	\$342	1.90	\$649.80
5/18/2020	Megan Christine Gullotta	Manager	0520H0362: Finalize workpapers related to tax impacts of ASC 842 adoption.	\$342	0.40	\$136.80
5/18/2020	Rob Glasgow	Partner	0520H0363: Sign-off on final lease related audit adjustments relating to Q1 and Q2.	\$726	2.10	\$1,524.60

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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/18/2020	Rob Glasgow	Partner	0520H0364: Sign-off on final lease valuation testing.	\$726	1.70	\$1,234.20
5/18/2020	Stephen Brackney	Associate	0520H0365: Tie-out of leasing footnote disclosures in 10-K.	\$179	2.30	\$411.70
5/19/2020	Adebayo Oluwaseyi Oluokun	Senior Manager	0520H0366: Review of finalize leasing disclosures and team tie-out.	\$461	2.00	\$922.00
5/19/2020	Rob Glasgow	Partner	0520H0367: Sign-off on final walkthroughs relating to adoption and lease fair values.	\$726	1.20	\$871.20
5/19/2020	Rob Glasgow	Partner	0520H0368: Sign-off on final lease control assessments.	\$726	0.90	\$653.40
Subtotal - Hours and Compensation - Incremental Leasing Audit Procedures						496.40 \$272,733.70
<i>Subtotal - Hours and Compensation - Pre-Approved Incremental Audit Services</i>						<i>525.10 \$285,964.40</i>
Subtotal - Hours and Compensation - Hourly Services						1,503.30 \$872,044.50

Case Administration

Bankruptcy Requirements and Other Court Obligations

Employment Applications and Other Court Filings

6/4/2020	Andrea Clark Smith	Director	0620H0065: Prepare the expanded application.	\$550	1.00	\$550.00
6/9/2020	Andrea Clark Smith	Director	0620H0066: Prepare the expanded application.	\$550	0.30	\$165.00
6/22/2020	Jill B. Bienstock	Director	0620H0067: Prepare the expanded application.	\$550	0.50	\$275.00
6/23/2020	Jill B. Bienstock	Director	0620H0068: Prepare the expanded application.	\$550	2.00	\$1,100.00
6/24/2020	Jill B. Bienstock	Director	0620H0069: Prepare the expanded application.	\$550	0.30	\$165.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
6/25/2020	Jill B. Bienstock	Director	0620H0070: Prepare the expanded application.	\$550	0.50	\$275.00
6/26/2020	Jill B. Bienstock	Director	0620H0071: Prepare the expanded application.	\$550	1.40	\$770.00
Subtotal - Hours and Compensation - Employment Applications and Other Court Filings						6.00 \$3,300.00
<u>Monthly, Interim and Final Fee Applications</u>						
3/12/2020	Nanette J Kortuem	Associate	0320H0252: Prepare the February 2020 Monthly Fee Statement for Court submission.	\$225	5.70	\$1,282.50
3/19/2020	Nanette J Kortuem	Associate	0320H0253: Update the February 2020 Monthly Fee Statement for Court submission.	\$225	4.30	\$967.50
3/20/2020	Nanette J Kortuem	Associate	0320H0254: Update the February 2020 Monthly Fee Statement for Court submission.	\$225	6.00	\$1,350.00
3/26/2020	Nanette J Kortuem	Associate	0320H0255: Update the February 2020 Monthly Fee Statement for Court submission.	\$225	5.00	\$1,125.00
3/27/2020	Nanette J Kortuem	Associate	0320H0256: Update the February 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
3/27/2020	Nanette J Kortuem	Associate	0320H0257: Continue to update the February 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
3/28/2020	Andrea Clark Smith	Director	0320H0258: Review the updated February 2020 monthly fee statement.	\$550	1.50	\$825.00
3/30/2020	Nanette J Kortuem	Associate	0320H0259: Update the February 2020 Monthly Fee Statement for Court submission.	\$225	5.00	\$1,125.00
3/31/2020	Nanette J Kortuem	Associate	0320H0260: Finalize the February 2020 Monthly Fee Statement for Court submission.	\$225	4.40	\$990.00
4/9/2020	Nanette J Kortuem	Associate	0420H0398: Prepare the Third Interim Fee Statement for Court submission.	\$225	4.00	\$900.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/9/2020	Andrea Clark Smith	Director	0420H0399: Review the Third Interim Fee Statement for Court submission.	\$550	1.50	\$825.00
4/13/2020	Nanette J Kortuem	Associate	0420H0400: Finalize the Third Interim Fee Statement for Court Submission.	\$225	2.00	\$450.00
4/21/2020	Nanette J Kortuem	Associate	0420H0401: Prepare the March 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
4/22/2020	Nanette J Kortuem	Associate	0420H0402: Update the March 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00
4/28/2020	Nanette J Kortuem	Associate	0420H0403: Update the March 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00
4/29/2020	Nanette J Kortuem	Associate	0420H0404: Update the March 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00
4/30/2020	Nanette J Kortuem	Associate	0420H0405: Finalize the March 2020 Monthly Fee Statement for Court Submission.	\$225	4.00	\$900.00
5/4/2020	Nanette J Kortuem	Associate	0520H0369: Prepare the April 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
5/4/2020	Nanette J Kortuem	Associate	0520H0370: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00
5/6/2020	Nanette J Kortuem	Associate	0520H0371: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	1.00	\$225.00
5/6/2020	Nanette J Kortuem	Associate	0520H0372: Continue to update the April 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
5/7/2020	Nanette J Kortuem	Associate	0520H0373: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	4.30	\$967.50

WINDSTREAM HOLDINGS, INC, et al.,
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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
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Date	Name	Position	Description	Rate	Hours	Total Compensation
5/11/2020	Nanette J Kortuem	Associate	0520H0374: Finalize the April 2020 Monthly Fee Statement for Court Submission.	\$225	2.20	\$495.00
6/1/2020	Nanette J Kortuem	Associate	0620H0051: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
6/2/2020	Nanette J Kortuem	Associate	0620H0052: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	2.00	\$450.00
6/3/2020	Nanette J Kortuem	Associate	0620H0053: Update the April 2020 Monthly Fee Statement for Court submission.	\$225	2.00	\$450.00
6/3/2020	Andrea Clark Smith	Director	0620H0064: Review April 2020 Monthly Fee Statement for Court submission.	\$550	0.30	\$165.00
6/4/2020	Nanette J Kortuem	Associate	0620H0054: Finalize the April 2020 Monthly Fee Statement for Court submission.	\$225	7.00	\$1,575.00
6/5/2020	Nanette J Kortuem	Associate	0620H0055: Prepare the May 2020 Monthly Fee Statement for Court submission.	\$225	2.00	\$450.00
6/9/2020	Nanette J Kortuem	Associate	0620H0056: Prepare the May 2020 Monthly Fee Statement for Court submission.	\$225	4.00	\$900.00
6/10/2020	Nanette J Kortuem	Associate	0620H0057: Prepare the May 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00
6/11/2020	Nanette J Kortuem	Associate	0620H0058: Prepare the May 2020 Monthly Fee Statement for Court submission.	\$225	2.00	\$450.00
6/22/2020	Nanette J Kortuem	Associate	0620H0059: Finalize the May 2020 Monthly Fee Statement for Court Submission.	\$225	1.50	\$337.50
7/7/2020	Nanette J Kortuem	Associate	0620H0060: Prepare the June 2020 Monthly Fee Statement for Court submission.	\$225	3.00	\$675.00

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Hourly Services and Case Administration Services - Professional Services by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/16/2020	Nanette J Kortuem	Associate	0620H0061: Prepare the June 2020 Monthly Fee Statement for Court submission.	\$225	1.00	\$225.00
7/17/2020	Nanette J Kortuem	Associate	0620H0062: Prepare the June 2020 Monthly Fee Statement for Court submission.	\$225	1.00	\$225.00
7/22/2020	Nanette J Kortuem	Associate	0620H0063: Prepare the June 2020 Monthly Fee Statement for Court submission.	\$225	0.30	\$67.50
Subtotal - Hours and Compensation - Monthly, Interim and Final Fee Applications						116.00 \$27,172.50
<i>Subtotal - Hours and Compensation - Bankruptcy Requirements and Other Court Obligations</i>						<i>122.00 \$30,472.50</i>
Subtotal - Hours and Compensation - Case Administration						122.00 \$30,472.50
Total - Hours and Compensation - Hourly Services and Case Administration						1,625.30 \$902,517.00

WINDSTREAM HOLDINGS, INC, et al., **Exhibit F**
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Summary of Expenditures by Project and Type
For the Period March 1, 2020 through June 26, 2020

Transaction Type by Project	Total Expenditures
Fixed Fee Services	
<i>Independent Audit Services</i>	
Airfare	\$500.00
Lodging	\$938.95
Meals	\$498.77
Public/Ground Transportation	\$37.80
Rental Car	\$264.61
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>	\$2,240.13
Subtotal - Expenditures Sought for Fixed Fee Services	\$2,240.13
Hourly Services	
<i>Incremental Audit & Accounting Services</i>	
Airfare	\$1,208.16
Lodging	\$484.84
Meals	\$230.69
Public/Ground Transportation	\$188.52
Rental Car	\$116.09
<i>Subtotal - Expenditures Sought for Incremental Audit & Accounting Services</i>	\$2,228.30
Subtotal - Expenditures Sought for Hourly Services	\$2,228.30
Total - Expenditures Sought for Reimbursement	\$4,468.43

WINDSTREAM HOLDINGS, INC, et al.,
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
Fixed Fee Services				
<i>Independent Audit Services</i>				
2/21/2020	Nicole Boldes	Lodging	0320E0001: HILTON GARDEN INN - LODGING WHILE WORKING REMOTELY - 3 NIGHTS STAY (02/18 - 02/21).	\$254.67
2/25/2020	Stephen Brackney	Meals	0320E0002: CANTRELL ROAD FSU 02353 - DINNER WHILE WORKING LATE. - (5) PROF (5 PROFS).	\$70.10
2/26/2020	Christopher Ryan Bumpers	Meals	0320E0003: FIS LITTLE ROCK 24583 - DINNER WHILE WORKING LATE. - (1) PROF (SELF).	\$7.53
2/27/2020	Christopher Ryan Bumpers	Meals	0320E0004: FIS LITTLE ROCK 24583 - DINNER WHILE WORKING LATE. - (1) PROF (SELF).	\$8.92
2/27/2020	Stephen Brackney	Meals	0320E0005: CANTRELL ROAD FSU 02353 - DINNER WHILE WORKING LATE. - (4) PROF (4 PROFS).	\$59.43
2/27/2020	Timothy Wibowo	Meals	0320E0006: TRUE FOOD KITCHEN - DINNER WHILE WORKING LATE - (4) PROF (4 PROFS).	\$44.38
2/28/2020	Timothy Wibowo	Meals	0320E0007: CHEESECAKE FACTORY - DINNER WHILE WORKING LATE - (1) PROF (SELF).	\$17.31
2/29/2020	Jacob C Kinney	Meals	0320E0008: LEVELUP - DINNER WHILE WORKING LATE. - (1) PROF (SELF).	\$10.82
3/2/2020	Cory Paul Cacamo	Public/Ground Transportation	0320E0009: UBER - TAXI FROM HOME TO AIRPORT.	\$37.80
3/2/2020	Cory Paul Cacamo	Airfare	0320E0010: AMERICAN AIRLINES - ECONOMY (ONE WAY) AIRFARE - DALLAS, TX (DFW) TO LITTLE ROCK, AR (LIT) (03/02).	\$178.40

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

WINDSTREAM HOLDINGS, INC, et al.,
PricewaterhouseCoopers LLP - Independent Auditor and Accounting Services Provider
Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
3/2/2020	Cory Paul Cacamo	Meals	0320E0011: FIS LITTLE ROCK 24583 - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$11.26
3/3/2020	Cory Paul Cacamo	Meals	0320E0012: WALGREENS 05993 - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$16.34
3/3/2020	Cory Paul Cacamo	Meals	0320E0013: FIS LITTLE ROCK 24583 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$9.20
3/3/2020	Cory Paul Cacamo	Meals	0320E0014: TOGOORDER.COM - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$20.00
3/3/2020	Melvin Geovanny Portillo Orellana	Meals	0320E0015: TST* SUSHI CAFE WEST - LI - DINNER WHILE WORKING LATE. - (7) PROF (7 PROFS).	\$140.00
3/4/2020	Cory Paul Cacamo	Meals	0320E0016: TROPICAL SMOOTHIE CAFE AR-026 - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$6.86
3/4/2020	Cory Paul Cacamo	Meals	0320E0017: FIS LITTLE ROCK 24583 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$10.31
3/4/2020	Cory Paul Cacamo	Meals	0320E0018: CANTRELL ROAD FSU 02353 - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$20.00
3/5/2020	Cory Paul Cacamo	Meals	0320E0019: TROPICAL SMOOTHIE CAFE AR-026 - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$6.87
3/5/2020	Cory Paul Cacamo	Meals	0320E0020: THE BUTCHER SHOP - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$20.00
3/6/2020	Cory Paul Cacamo	Lodging	0320E0021: EMBASSY SUITES - LODGING WHILE WORKING REMOTELY - 4 NIGHTS STAY (03/02 - 03/06).	\$684.28

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

WINDSTREAM HOLDINGS, INC, et al.,
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Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
3/6/2020	Cory Paul Cacamo	Meals	0320E0022: CHIC FIL A POST SEC LIT 0 - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$12.47
3/6/2020	Cory Paul Cacamo	Meals	0320E0023: FIS LITTLE ROCK 24583 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$6.97
3/6/2020	Cory Paul Cacamo	Rental Car	0320E0024: AVIS - RENTAL CAR WHILE WORKING REMOTELY.	\$264.61
3/6/2020	Cory Paul Cacamo	Airfare	0320E0025: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - LITTLE ROCK, AR (LIT) TO DALLAS, TX (DFW) (03/06).	\$321.60
<i>Subtotal - Expenditures Sought for Independent Audit Services</i>				\$2,240.13
Subtotal - Expenditures Sought for Fixed Fee Services				\$2,240.13
Hourly Services				
<i>Incremental Audit & Accounting Services</i>				
2/10/2020	John Page Luster	Public/Ground Transportation	0320E0026: UBER - TAXI FROM HOME TO AIRPORT.	\$28.46
2/10/2020	John Page Luster	Airfare	0320E0027: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - NEW ORLEANS, LA (MSY) TO LITTLE ROCK, AR (LIT) - THRU HOUSTON (02/10).	\$315.19
2/10/2020	John Page Luster	Public/Ground Transportation	0320E0028: UBER - TAXI FROM AIRPORT TO CLIENT.	\$22.66
2/10/2020	John Page Luster	Meals	0320E0029: LITTLE ROCK 5076 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$4.45

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

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Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
2/10/2020	John Page Luster	Meals	0320E0030: FRESHENS - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$8.43
2/11/2020	John Page Luster	Meals	0320E0031: LITTLE GREEK - LUNCH WHILE WORKING REMOTELY - (4) PROF (A. SCHELLENBERG, G. KELLEY, D. KELLY & SELF).	\$38.12
2/12/2020	John Page Luster	Lodging	0320E0032: COURTYARDS - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (02/10 - 02/12).	\$242.42
2/12/2020	John Page Luster	Meals	0320E0033: CY LITTLE ROCK WEST - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$4.98
2/12/2020	John Page Luster	Meals	0320E0034: CANTRELL ROAD FSU 02353 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$12.77
2/12/2020	John Page Luster	Public/Ground Transportation	0320E0035: UBER - TAXI FROM CLIENT TO AIRPORT (LIT).	\$21.33
2/12/2020	John Page Luster	Meals	0320E0036: IAH - EMBER - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$20.00
2/12/2020	John Page Luster	Airfare	0320E0037: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - LITTLE ROCK, AR (LIT) TO NEW ORLEANS, LA (MSY (02/12).	\$319.20
2/12/2020	John Page Luster	Public/Ground Transportation	0320E0038: UBER - TAXI FROM AIRPORT (MSY) TO HOME.	\$27.49
2/18/2020	John Page Luster	Public/Ground Transportation	0320E0039: UBER - TAXI FROM HOME TO AIRPORT.	\$27.97

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WINDSTREAM HOLDINGS, INC, et al.,
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Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
2/18/2020	John Page Luster	Airfare	0320E0040: UNITED AIRLINES - ECONOMY (ONE WAY) AIRFARE - NEW ORLEANS, LA (MSY) TO LITTLE ROCK, AR (LIT) - THRU HOUSTON (02/18).	\$284.34
2/18/2020	John Page Luster	Meals	0320E0041: IAH2 TERM B FRESHII - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$7.13
2/18/2020	John Page Luster	Meals	0320E0042: STARBUCKS BGGGE CLM 4151 - LUNCH WHILE WORKING REMOTELY - (1) PROF (SELF).	\$4.72
2/18/2020	John Page Luster	Meals	0320E0043: TACOS 4 LIFE GRILL TL4-0 - DINNER WHILE WORKING REMOTELY - (5) PROF (R. DAS, A. SCHELLENBERG, G. KELLEY, D. KELLY & SELF).	\$95.80
2/19/2020	John Page Luster	Meals	0320E0044: CY LITTLE ROCK WEST - BREAKFAST WHILE WORKING REMOTELY - (1) PROF (SELF).	\$14.29
2/20/2020	John Page Luster	Lodging	0320E0045: COURTYARDS - LODGING WHILE WORKING REMOTELY - 2 NIGHTS STAY (02/18 - 02/20).	\$242.42
2/20/2020	John Page Luster	Meals	0320E0046: UBER EATS - DINNER WHILE WORKING REMOTELY - (1) PROF (SELF).	\$20.00
2/20/2020	John Page Luster	Rental Car	0320E0047: AVIS - RENTAL CAR WHILE WORKING REMOTELY.	\$116.09
2/20/2020	John Page Luster	Public/Ground Transportation	0320E0048: UBER - TAXI FROM AVIS TO AIRPORT (LIT).	\$19.21
2/20/2020	John Page Luster	Airfare	0320E0049: SOUTHWEST AIRLINES - ECONOMY (ONE WAY) AIRFARE - LITTLE ROCK, AR (LIT) TO NEW ORLEANS, LA (MSY) - THRU DALLAS (02/12).	\$289.43

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.

WINDSTREAM HOLDINGS, INC, et al.,
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Detail of Expenditures by Project, Professional and Date
For the Period March 1, 2020 through June 26, 2020

Date	Name	Transaction Type	Description	Total Expenditures
2/20/2020	John Page Luster	Public/Ground Transportation	0320E0050: ALLIANCE CAB SERVICE - TAXI FROM HOME TO AIRPORT.	\$41.40
<i>Subtotal - Expenditures Sought for Incremental Audit & Accounting Services</i>				\$2,228.30
Subtotal - Expenditures Sought for Hourly Services				\$2,228.30
Total - Expenditures Sought for Reimbursement				\$4,468.43

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior fee period.