



*PwC US Tax LLP as Tax Compliance, Tax Restructuring, and Tax Consulting Services Provider to the Debtors, Effective as of the Petition Date* (this “**Application**”) and in support, respectfully submit the following:

### **JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). 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 the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

3. The statutory bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016(a), and rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “**Local Rules**”).

### **BACKGROUND**

4. Enviva Inc. and its Debtor and non-Debtor subsidiaries (collectively, the “**Company**”) are the world’s largest producer of industrial wood pellets, a renewable and sustainable energy source produced by aggregating a natural resource—wood fiber—and processing it into a transportable form. The Company owns and operates ten industrial-

scale wood pellet production plants located in Virginia, North Carolina, South Carolina, Georgia, Florida, and Mississippi. The Company exports its wood pellets through owned and leased deep-water marine terminals to customers in the United Kingdom, the European Union, and Japan who purchase the wood pellets through long-term, take-or-pay offtake contracts with the Company.

5. On March 12, 2024 (the “*Petition Date*”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On March 14, 2024, the Court entered an order authorizing the procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). *See* Docket No. 84. On March 25, 2024, the Office of the United States Trustee appointed an official committee of unsecured creditors (the “*Committee*”). *See* Docket No. 172. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

6. Additional information regarding the Debtors and these chapter 11 cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these chapter 11 cases, is set forth in the *Declaration of Glenn Nunziata in Support of Chapter 11 Petitions* [Docket No. 27] (the “*First Day Declaration*”).<sup>2</sup>

### **RELIEF REQUESTED**

7. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “*Proposed Order*”), authorizing the Debtors to employ and retain PwC US Tax LLP (“*PwC US Tax*”) as a tax compliance, tax restructuring, and tax consulting services provider to the Debtors, effective as of the Petition Date, pursuant to the terms and

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<sup>2</sup> Capitalized terms used but not otherwise defined in this Application shall have the meanings set forth in the First Day Declaration.

conditions of the Engagement Letters (as defined below), subject to the limitations and modifications proposed herein and provided for in the Proposed Order. In support of this Application, the Debtors submit the declaration of Glenn Tallon, a Partner of PwC US Tax (the “*Tallon Declaration*”), attached hereto as **Exhibit B** and incorporated herein by reference.

### **FACTS SPECIFIC TO RELIEF REQUESTED**

#### **A. Qualifications**

8. The Debtors seek to employ PwC US Tax to provide tax compliance, tax restructuring, and tax consulting services to the Debtors because, among other things, PwC US Tax is a leading tax services firm and has offices across the United States. PwC US Tax professionals have considerable experience providing tax services, including to businesses in a chapter 11 environment and PwC US Tax professionals have been employed in numerous cases under the Bankruptcy Code. Accordingly, the Debtors believe that PwC US Tax is qualified to provide tax compliance, tax restructuring, and tax consulting services during these chapter 11 cases in an efficient and timely manner.

9. As set forth in the Tallon Declaration, the Debtors engaged PwC US Tax as their tax compliance, tax restructuring, and tax consulting services provider pursuant to the terms and conditions set forth in the following Engagement Letters (collectively, the “*Engagement Letters*”):<sup>3</sup>

- a. the engagement letter dated March 7, 2024, attached hereto as **Exhibit C-1** (the “*2023 Tax Compliance Engagement Letter*”);
- b. the Statement of Work dated January 16, 2024, attached hereto as **Exhibit C-2** (the “*Tax Restructuring SOW*”);

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<sup>3</sup> All summaries herein are provided for convenience only and are qualified by reference to the Engagement Letters. To the extent that this Application and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control. Capitalized terms used but not otherwise defined in this Application shall have the meanings ascribed to such terms in the Engagement Letters.



- c. the engagement letter dated December 7, 2022 (the “**2021 Tax Compliance Engagement Letter**”), attached hereto as **Exhibit C-3**;<sup>4</sup>
- d. the engagement letter dated February 19, 2020 (the “**Tax Consulting Engagement Letter**”), attached hereto as **Exhibit C-4**; and
- e. that certain consent to assignment and assumption agreement dated March 27, 2024, between Enviva Inc., PricewaterhouseCoopers LLP (“**PwC LLP**”), and PwC US Tax, attached as **Exhibit C-5** (the “**Consent to Assignment and Assumption**”).<sup>5</sup>

10. PwC US Tax has indicated a desire and willingness to act in these chapter 11 cases to render the Professional Services (as defined below) on the terms set forth in the Engagement Letters, as the same may be modified by the Proposed Order. Pursuant to the Engagement Letters and subject to the Court’s entry of the Proposed Order, all services that PwC US Tax provides to the Debtors will be: (y) at the request of the Debtors; and (z) appropriately directed by the Debtors so as to avoid unnecessary duplication of efforts among the Debtors’ other professionals retained in these chapter 11 cases.

**B. Scope of Services**

11. As requested by the Debtors, and consistent with the terms of the Engagement Letters, PwC US Tax was asked to provide the following tax compliance, tax restructuring and tax consulting services (collectively, the “**Professional Services**”):

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<sup>4</sup> All or substantially all of the 2021 tax compliance services contemplated under the 2021 Tax Compliance Engagement Letter were rendered prior to the Petition Date; however, the Tax Restructuring SOW is governed by and subject to the provisions of the 2021 Tax Compliance Engagement Letter, except as otherwise provided in the Tax Restructuring SOW.

<sup>5</sup> Effective as of March 12, 2024, PwC LLP assigned the 2021 Tax Compliance Engagement Letter and the Tax Consulting Engagement Letter (together, the “**Assigned Engagement Letters**”) to PwC US Tax and PwC US Tax agreed to take assignment of the Assigned Engagement Letters and to assume all of the rights, duties, responsibilities, and obligations of PwC LLP under the Assigned Engagement Letters pursuant to the Consent to Assignment and Assumption Agreement.

a. **2023 Tax Compliance Engagement Letter:**

PwC US Tax will prepare and sign as preparer the U.S. federal and state tax returns and extensions for Enviva Inc. (“*Enviva*”) for the tax year beginning January 1, 2023 through December 31, 2023, as requested by Enviva for the entities listed in Exhibit I to the 2023 Tax Compliance Engagement Letter. Enviva and PwC US Tax may mutually agree in writing (including e-mail) to revise the listing of entities and tax returns included in Exhibit I to the 2023 Tax Compliance Engagement Letter and make a related adjustment to PwC US Tax’s fees. The entities listed in Exhibit I to the 2023 Tax Compliance Engagement Letter are bound by the 2023 Tax Compliance Engagement Letter.

Certain circumstances may arise that require the performance of additional work (“*Additional Services*”) outside the scope of PwC US Tax’s base tax compliance services. In the event such circumstances arise, PwC US Tax and Enviva will mutually agree to the Additional Services to be performed and the associated fees for such Additional Services (i) pursuant to a separate agreement or Statement of Work or (ii) pursuant to the Recurring Tax Services provisions below. Examples of Additional Services include:

- PwC US Tax and Enviva may mutually agree in writing (including e-mail) for PwC US Tax to provide Additional Services related to subsequent year tax compliance, such as the preparation of year end estimates, estimated tax payments, allocations, compliance coordination, and related tax consulting.
- When certain taxpayers’ specified foreign financial assets exceed a specific threshold during the year, federal law requires them to include in their income tax returns a report (on IRS Form 8938) of all specified foreign financial assets held by them during that year. Preparation of IRS Form 8938, including related data gathering and valuation services, constitute Additional Services.
- Additional Services may be required to the extent Enviva has participated in virtual currency transactions. Certain taxing authorities, including the Internal Revenue Service (“*IRS*”), treat virtual currencies, including cryptocurrencies and non-crypto virtual currencies, as property for tax purposes. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency, regardless of whether the account is held in the U.S. or abroad. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency. Enviva must report virtual currency transactions on Enviva’s return, regardless of whether or not Enviva received a payee statement for the transaction (e.g., Form W-2 or Form 1099). Enviva agrees to provide PwC US Tax the details for all of Enviva’s virtual currency transactions that occurred during the tax year, as well as any reporting virtual currency transactions letters Enviva received from the IRS or other tax authorities.

- The potential implications of newly proposed or recently enacted tax rules are often complex, and interpretative guidance from taxing authorities may not be available. Analysis of such rules, including related reporting requirements, constitute Additional Services.
- As part of PwC US Tax's Services, PwC US Tax will complete Schedule UTP for certain entities, if applicable, based on information Enviva provides to us. To facilitate Enviva's providing PwC US Tax with this information, PwC US Tax may provide Enviva with a checklist or information request. To the extent Enviva requires assistance in gathering or analyzing the information requested for Schedule UTP reporting purposes, such assistance will constitute Additional Services.
- The rules for cross-border transfers of assets and stock under section 367 of the Internal Revenue Code ("*IRC*") and associated regulations are complex. Certain transactions require gain recognition agreements ("*GRAs*") and disclosures to qualify for an exception from gain recognition. Review of transactions involving cross-border transfers, and preparation and review of GRAs and related disclosures, constitute Additional Services not included in the base tax compliance services.

#### Recurring Tax Services

From time to time, Enviva may request that PwC US Tax provide tax services that may not be significant enough to require a separate agreement or SOW. Subject to PwC US Tax's acceptance and any independence permissibility requirements, PwC US Tax will provide such Services under the terms of this agreement.

#### **b. Tax Restructuring SOW:**

This SOW covers tax consulting services in relation to Enviva's contemplated debt restructuring (the "*Restructuring Plan*"). This SOW sets forth the objectives, deliverables, timing, staffing, and fees for this project/effort.

As requested, PwC US Tax's Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by Enviva:

- i. Utilizing the Advisory Process (as defined below), prepare or review a calculation that illustrates the significant U.S. federal income tax effects of the proposed Restructuring Plan based on inputs and assumptions provided by Enviva, as requested;
- ii. Assist Enviva with federal income tax analyses relating to cancellation of debt ("*COD*") income, including analyses under section 108 of the IRC, as requested;

- iii. Prepare or comment on asset tax basis calculations, as requested;
- iv. Assist in the preparation of a slide deck that overviews the significant U.S. federal income tax consequences of the Restructuring Plan, as requested;
- v. Prepare technical memoranda regarding mutually agreed tax issues of the Restructuring Plan, as requested;
- vi. Prepare ownership change analysis under section 382 of the IRC, section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions Enviva provides, as requested;
- vii. Comment on transaction cost analysis for transaction fees related to the Restructuring Plan, as requested;
- viii. Participate in meetings as Enviva's tax advisor (e.g., conference calls and/or in person meetings), as requested;
- ix. Gain an understanding of Enviva's intercompany debt and consider the income tax implications of maintaining or eliminating such debt, as requested;
- x. Read and comment on the tax matters with respect to the Restructuring Plan legal agreements, as requested;
- xi. Assist Enviva in evaluating state and local tax matters related to the Restructuring Plan, including but not limited to analyzing U.S. state and local income tax consequences of the Restructuring Plan, state transfer taxes relating to the Restructuring Plan and related agreements;
- xii. Assist Enviva in evaluating non-U.S. tax matters relating to the Restructuring Plan, including but not limited to creating a matrix of responsible person rules for relevant jurisdictions, as requested;
- xiii. Assist in the review and resolution of tax audits relating to the Restructuring Plan, as requested; and
- xiv. Other U.S. federal, state and local, and non-U.S. tax consulting, advice, research, planning, and analysis as may be necessary, desirable, or requested from time to time by Enviva, as requested.

c. **Tax Consulting Engagement Letter:**<sup>6</sup>

Recurring Tax Consulting Services. From time to time, Enviva may request PwC US Tax to provide services outside the scope of tax compliance services that may not be significant enough to require a separate engagement letter or Statement of Work. Subject to our acceptance, PwC US Tax will provide such services necessary to respond to matters presented to PwC US Tax by Enviva, or matters PwC US Tax brings to the attention of Enviva for which Enviva agrees PwC US Tax should provide assistance. The following illustrates the nature of the services intended to be covered by this engagement letter:

- PwC US Tax will provide advice, answers to questions on federal, state and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.
- PwC US Tax will provide advice and/ or assistance with respect to matters involving the IRS or other tax authorities on an as-needed or as-requested basis.

12. If the Debtors request that PwC US Tax perform additional services not contemplated by the Engagement Letters, the Debtors and PwC US Tax will mutually agree upon such services and fees in writing in advance, and if the additional services require an amendment to or statement of work with respect to the Engagement Letters, or entry into a separate engagement letter, the Debtors shall file notice of such documents with the Court, together with a supplemental declaration if appropriate, in accordance with the Court's approval procedures and the terms of the Proposed Order. Provided no objection is timely filed to the proposed services and agreements, PwC US Tax will continue to provide the requested services, subject to any prior order entered by the Court on PwC US Tax's retention and employment.

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<sup>6</sup> Most of the professional services contemplated by the Tax Consulting Engagement Letter were rendered prior to the Petition Date; however, certain recurring tax consulting services as described below, including services related to matters involving the IRS, may continue to be provided after the Petition Date, as requested by the Debtors.

**C. Professional Compensation**

13. Pursuant to the terms and conditions of the Engagement Letters, and subject to the Court’s approval, PwC US Tax is providing the Professional Services under fixed fee and hourly fee arrangements. The following outlines the proposed compensation structures that are set forth in the Engagement Letters (the “*Fee and Expense Structures*”):

**a. 2023 Tax Compliance Engagement Letter:**

- i. The 2023 Tax Compliance Engagement Letter is both an hourly and fixed fee arrangement, whereby PwC US Tax agrees to be paid \$115,000 for the “2023 Tax Compliance Services” and for all of the remaining services described in 2023 Tax Compliance Engagement Letter, including “Recurring Tax Services,” PwC US Tax agrees to be paid on an hourly basis utilizing the below hourly rates, exclusive of expenses:

<b>Title</b>	<b>Rate Per Hour</b>
Partner	\$770
Director	\$590
Senior Manger	\$540
Manager	\$470
Senior Associate	\$360
Associate	\$250

**b. Tax Restructuring SOW:**

- i. The Tax Restructuring SOW is an hourly fee arrangement pursuant to the rates set forth below, exclusive of expenses.

<b>Title</b>	<b>Rate Per Hour</b>
Partner / Principal	\$950 - \$1,050
Director	\$800 - \$900
Senior Manger	\$700 - \$750
Manager	\$600 - \$650
Senior Associate	\$500 - \$550
Associate and Other Staff	\$350 - \$450

- ii. Prior to the Petition Date, the Debtors paid PwC US Tax pre-payments totaling \$210,000, of which \$125,964 remains as of the Petition Date to be applied against postpetition Tax Restructuring services as described in the Tax Restructuring SOW.

c. **Tax Consulting Engagement Letter:**

- i. The “Recurring Tax Consulting Services” portion of the Tax Consulting Engagement Letter is an hourly fee arrangement pursuant to the rates set forth below, exclusive of expenses.

<b>Title</b>	<b>Rate Per Hour</b>
Partner	\$919 - \$995
IRS Controversy Specialist	\$1,200
Senior Managing Director	\$799
Director	\$743
Senior Manger	\$707
Manager	\$641
Senior Associate	\$538
Experienced Associate / Staff	\$395
Associate / Staff	\$376

14. PwC US Tax will invoice the Debtors for PwC US Tax’s actual, reasonable, and necessary expenses during these chapter 11 cases, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the fees and expenses of outside counsel, to the extent applicable, and other expenses incurred in providing the Professional Services.

15. As set forth in the Tallon Declaration, PwC US Tax will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with applicable *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330* (collectively, the “**Fee Guidelines**”), the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable orders of the Court, in accordance with the terms and conditions of the Engagement Letters.

16. The Debtors are advised that it is not the practice of PwC US Tax’s professionals to keep detailed time records in one-tenth-of-an-hour (0.10) increments as customarily kept by attorneys compensated subject to Court approval. Instead, the customary practice of PwC US

Tax's professionals is to keep reasonably detailed records of services rendered during an engagement in half-hour (0.50) increments. The Debtors request that the Court allow PwC US Tax's professionals to provide the following in its monthly, interim, and/or final fee applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) a project-category based summary of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half-hour (0.50) increments for fixed fee engagements and in tenth of an hour (0.10) increments for hourly fee arrangements, describing the services rendered by each professional and the amount of time spent on each date.

17. Given the nature of the services to be provided by PwC US Tax, the Debtors submit that such billing format and associated time details will be sufficient for parties-in-interest to make informed judgments regarding the nature and appropriateness of PwC US Tax's services and fees. Accordingly, to the extent necessary, based on the foregoing, the Debtors respectfully seek a waiver of the information requirements set forth in the compensation procedures.

18. Except as set forth in the Tallon Declaration, PwC US Tax has, in accordance with section 504 of the Bankruptcy Code, agreed not to share any compensation paid by the Debtors with any non-affiliated or unrelated entity.

**D. Indemnification**

19. As part of the overall compensation payable to PwC US Tax under the terms of the Engagement Letters, the Debtors agreed to certain indemnification obligations described in the Engagement Letters and subject to modifications set forth in the Proposed Order. The terms of the Engagement Letters and the indemnification provisions were fully negotiated at arm's length. The Debtors believe that the indemnification provisions are reasonable and in the best interest of



the Debtors, their estates, and their creditors, and that such provisions are customary and reasonable for engagements of this nature. The Debtors believe that the proposed modifications to the indemnification provisions of the Engagement Letters as set forth in the Proposed Order are appropriate under the circumstances.

**E. Disinterestedness**

20. In the 90 days prior to the Petition Date, the Debtors paid PwC US Tax the sum of \$283,090, of which \$210,000 were pre-payments, of which \$125,964 remains as of the Petition Date to be applied against postpetition Tax Restructuring services as described in the Tax Restructuring SOW. As of the Petition Date, the Debtors did not owe PwC US Tax any money on account of prepetition services performed.

21. On July 1, 2023, PwC LLP effectuated a legal entity restructuring whereby its tax, business advisory, and consulting businesses are now performed by (in certain instances, newly formed) entities affiliated with PwC LLP, including PwC US Tax. Effective as of March 12, 2024, PwC LLP assigned the Assigned Engagement Letters to PwC US Tax and PwC US Tax agreed to take assignment of the Assigned Engagement Letters and to assume all of the rights, duties, responsibilities, and obligations of PwC LLP under the Assigned Engagement Letters pursuant to the Consent to Assignment and Assumption Agreement.<sup>7</sup>

22. The Debtors' knowledge, information, and belief regarding certain of the matters set forth in this Application, including, without limitation, PwC US Tax's disinterestedness, are based on, and are made in reliance upon, the Tallon Declaration. In reliance on the Tallon Declaration, the Debtors believe that, except as set forth in the Tallon Declaration, PwC US

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<sup>7</sup> The 2023 Tax Compliance Letter and Tax Restructuring SOW were entered into after July 1, 2023 by and between Enviva Inc. and PwC US Tax.

Tax: (a) has no connection with the Debtors and the parties identified in that certain Parties in Interest list; (b) does not hold any interest adverse to the Debtors or the Debtors' estates; and (c) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and as required by section 327(a) of the Bankruptcy Code.

23. The Debtors were informed that PwC US Tax will conduct a periodic review of its files to ensure that no disqualifying circumstances arise. To the extent any information PwC US Tax discloses requires amendment, modification or supplementation, as additional information becomes available, PwC US Tax will submit a supplemental declaration to the Court.

#### **BASIS FOR RELIEF REQUESTED**

**A. The Debtors' Retention and Employment of PwC US Tax Is Appropriate Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rule 2014.**

24. Section 327 of the Bankruptcy Code provides, in relevant part, as follows:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a).

25. Section 328 of the Bankruptcy Code provides, in relevant part, as follows:

The trustee . . . with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . of this title . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis. Notwithstanding such terms and conditions, the court may allow compensation different from the compensation provided under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of

being anticipated at the time of the fixing of such terms and conditions.

*Id.* at 328(a).

26. Bankruptcy Rule 2014 provides, in relevant part, as follows:

An order approving the employment of attorneys, accountants, appraisers, auctioneers, agents, or other professionals pursuant to § 327 . . . of the Code shall be made only on application of the trustee or committee.

Fed. R. Bankr. P. 2014.

27. As set forth above, the Debtors have selected PwC US Tax to provide the Professional Services set forth in the Engagement Letters and described herein because PwC US Tax is a well-respected professional services firm. PwC US Tax's professionals possess extensive experience in the areas of tax compliance, tax restructuring, and tax consulting services that will be useful to the Debtors, and PwC US Tax has indicated a desire and willingness to act in these chapter 11 cases and to render the necessary and contracted for Professional Services to the Debtors.

28. The Debtors believe that the Fee and Expense Structures appropriately reflect the nature of the services PwC US Tax will provide in connection with these chapter 11 cases, and is consistent with, and typical of, arrangements PwC US Tax and other services firms enter to render comparable services for clients similar to the Debtors, both in and out of chapter 11 bankruptcy. PwC US Tax and the Debtors also believe that the Fee and Expense Structures are reasonable and at market rates, and the terms and conditions of employment should be approved by the Court under section 328(a) of the Bankruptcy Code in light of: (a) industry practice; (b) market rates charged for comparable services both in and out of the chapter 11 context; (c) PwC US Tax professionals' substantial experience with respect to the Professional Services; and (d) the nature and scope of work to be performed by PwC US Tax in connection with these chapter 11 cases.

29. Furthermore, not granting the relief requested herein would force the Debtors to engage new tax compliance, tax restructuring and tax consulting services providers to replace PwC US Tax, causing the Debtors to needlessly expend additional time and resources at a critical stage of its chapter 11 cases, disadvantaging the Debtors and all parties in interest. Accordingly, the Debtors submit that the services provided by PwC US Tax are critical to the success of these chapter 11 cases.

**B. Retroactive Relief is Warranted.**

30. Employment of PwC US Tax, effective as of the Petition Date, is warranted under the circumstances of these chapter 11 cases. At the Debtors' request, PwC US Tax began providing the requested Professional Services in anticipation that its requested retention would be approved, effective as of March 12, 2024. PwC US Tax has worked diligently to complete its thorough disinterestedness review process in support of this Application, taking all necessary steps to prepare and file this Application.

**C. Approval of the Indemnification Provisions of the Engagement Letters, As Limited and Modified by the Proposed Order, Is Appropriate.**

31. The Engagement Letters provide, among other things, that the Debtors will indemnify and hold each indemnified party harmless from and against any and all third-party claims, losses, liabilities, and damages arising from or relating to the services or deliverables provided under the Engagement Letters (the "*Indemnification Provisions*"). The Indemnification Provisions are standard engagement provisions, both in and out of chapter 11 cases, and reflect the qualifications and limits on such terms that are customary for PwC US Tax and other similar tax services providers as approved in this and other jurisdictions.

32. In connection with this Application, and in light of the Debtors' pending chapter 11 cases, PwC US Tax agrees to the following limitations and modifications to the Indemnification Provisions, which are reflected in the Proposed Order:

- a. All requests for payment of indemnity, contribution, or otherwise pursuant to the Engagement Letters shall be made by means of fee application and shall be subject to the approval of, and review by, the Court to ensure that such payment conforms to the terms of the Engagement Letters, the Bankruptcy Code, the Local Rules, and any orders of the Court and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided*, that in no event shall an indemnified party be indemnified or receive contribution to the extent that any claim or expense is determined by final judicial order to have primarily resulted from the gross negligence, self-dealing, willful misconduct, or bad faith of such indemnified party;
- b. In no event shall any indemnified party be indemnified or receive contribution or other payment of an indemnity claim under the Engagement Letters if the Debtors or a representative of the Debtors' estates asserts a claim that a court of competent jurisdiction determines by final order primarily arose out of the gross negligence, self-dealing, willful misconduct, or bad faith of such indemnified party; and
- c. In the event that an indemnified party seeks reimbursement for attorneys' fees from the Debtors in connection with the payment of an indemnity claim pursuant to the Engagement Letters, the invoices and supporting time records from such attorney shall be attached to PwC US Tax's own fee applications, and such invoices and time records shall be subject to the Fee Guidelines and the approval of the Court under the standards of section 330 and 331 of the Bankruptcy Code without regard to whether such indemnified party's attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

33. The Debtors believe that the Indemnification Provisions, as limited and modified by the aforementioned language (and set forth in the Proposed Order), are customary and reasonable for tax services providers, both in court in chapter 11 cases and out of court. *See United Artists Theatre Co. v. Walton (In re United Artists Theatre Co.)*, 315 F.3d 217, 234 (3d Cir. 2003) (finding that indemnification agreement between debtor and financial advisor was reasonable under section 328 of the Bankruptcy Code).

**NOTICE**

34. Notice of this Application has been provided by delivery to the following parties or their counsel, as applicable: (a) the Assistant United States Trustee for the Eastern District of Virginia; (b) the Debtors' 30 largest unsecured creditors (on a consolidated basis); (c) Davis Polk & Wardwell LLP as co-counsel to the Ad Hoc Group; (d) McGuireWoods LLP as co-counsel to the Ad Hoc Group; (e) McDermott Will & Emery as counsel to the agent under the DIP Facility; (f) Cahill Gordon & Reindel LLP as counsel to the agent under the Senior Secured Credit Facility; (g) Kilpatrick Townsend & Stockton LLP as counsel to the indenture trustee under the 2026 Notes; (h) Kramer Levin Naftalis & Frankel LLP as counsel to the indenture trustees under the Bond Green Bonds and the Epes Green Bonds; (i) those persons who have formally appeared in these chapter 11 cases and requested service pursuant to Bankruptcy Rule 2002; (j) the United States Attorney's Office for the Eastern District of Virginia; (k) the Securities and Exchange Commission; (l) the IRS; (m) the Committee; and (n) all applicable government agencies or other parties to the extent required by the Bankruptcy Rules or the Local Rules (collectively, the "*Notice Parties*"). In light of the nature of the relief requested in this Application, the Debtors submit that no further notice is necessary.

**NO PRIOR REQUEST**

35. No prior request for the relief sought in this Application has been made to this Court or any other court.

The Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto as **Exhibit A**, and grant them such other and further relief to which the Debtors may be justly entitled.

Richmond, Virginia  
Dated: March 27, 2024

/s/ Jeremy S. Williams

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*Proposed Co-Counsel for the Debtors and Debtors in Possession*

**EXHIBIT A**

**Proposed Order**



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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION**

	)		
In re:	)	Chapter 11	
	)		
ENVIVA INC., <i>et al.</i> ,	)	Case No. 24-10453 (BFK)	
	)		
Debtors. <sup>1</sup>	)	(Jointly Administered)	
	)		
	)		

**ORDER AUTHORIZING THE  
RETENTION AND EMPLOYMENT  
OF PWC US TAX LLP AS TAX COMPLIANCE,  
TAX RESTRUCTURING AND TAX CONSULTING SERVICES  
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “*Application*”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “*Debtors*”) for entry of an order authorizing the Debtors to employ

<sup>1</sup> Due to the large number of Debtors in these jointly administered chapter 11 cases, 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 may be obtained on the website of the Debtors’ claims and noticing agent at [www.kcellc.net/enviva](http://www.kcellc.net/enviva). The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

<sup>2</sup> All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application.

and retain PwC US Tax LLP (“*PwC US Tax*”) as tax compliance, tax restructuring, and tax consulting services provider to the Debtors, effective as of the Petition Date, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a), Local Rules 2014-1 and 2016-1, and the terms and conditions of the Engagement Letters, subject to the limitations and modifications provided for herein; and the Court having jurisdiction over the matters raised in the Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and it appearing that PwC US Tax does not hold or represent an interest adverse to the Debtors or their estates and is disinterested under 11 U.S.C. § 101(14); and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and any objections (if any) to the Application having been withdrawn, resolved, or overruled on the merits; and upon the record of the hearing (if any held) to consider the relief requested in the Application, all proceedings had before the Court, and the Tallon Declaration, filed contemporaneously with the Application; and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.

2. The Debtors are authorized, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rules 2014-1 and 2016-1, to employ and retain PwC US Tax as a tax compliance, tax restructuring and tax consulting services provider to the Debtors, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Engagement Letters, as limited and modified by this Order.

3. The terms and conditions set forth in the Engagement Letters, including, without limitation, the Fee and Expense Structures are approved. PwC US Tax shall be compensated and reimbursed in accordance with the terms of the Engagement Letters, subject to Court approval and as modified by this Order.

4. PwC US Tax may file monthly, interim, and/or final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court, and, solely as to a fixed fee portion of engagements, PwC US Tax shall be excused from keeping time records for services rendered in one-tenth (0.10) of an hour increments.

5. PwC US Tax shall include in its fee applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) a project-category based summary of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half-hour (0.50) increments for fixed fee engagements and in tenth of an hour (0.10) increments for hourly fee arrangements, describing the services rendered by each professional and the amount of time spent on each date.

6. Solely as to any fixed fee compensation requests: (a) PwC US Tax shall be excused from keeping time records in tenth of an hour (0.10) increments; and (b) any objections related thereto shall be subject only to the standard of review set forth in section 328 of the Bankruptcy Code, and shall not be subject to any other standard of review, including, without limitation, the standard of review set forth in section 330 of the Bankruptcy Code.

7. If the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into statements of work or amendments with respect to the Engagement Letters or additional agreements. Any additional agreements, statements of work, or amendments will be filed with the Court and served on the applicable notice parties, and, absent any objections filed within 14 days after the filing and service of such supplemental declaration, PwC US Tax's employment and retention, including as to the additional agreements, statements of work, amendments, and/or services, shall continue as authorized pursuant to this Order.

8. Prior to any increases in the disclosed hourly rates for any PwC US Tax professional providing services in these cases, PwC US Tax shall file a supplemental declaration with the Court, providing 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration 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. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including, without limitation, the standard articulated by section 330 of the Bankruptcy Code. All rates and rate increases are subject to review by the Court.

9. The Debtors shall be bound by the Indemnification Provisions pursuant to the Engagement Letters and, during the pendency of these chapter 11 cases, subject to the following conditions:

- a. All requests for payment of indemnity, contribution, or otherwise pursuant to the Engagement Letters shall be made by means of fee application and shall be subject to the approval of, and review by, the Court to ensure that such payment conforms to the terms of the Engagement Letters, the Bankruptcy Code, the Local Rules, and any orders of the Court and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided*, that in no event shall an indemnified party be indemnified or receive contribution to the extent that any claim or expense is determined by final judicial order to have primarily resulted from the gross negligence, self-dealing, willful misconduct, or bad faith of such indemnified party;
- b. In no event shall any indemnified party be indemnified or receive contribution or other payment of an indemnity claim under the Engagement Letters if the Debtors or a representative of the Debtors' estates asserts a claim that a court of competent jurisdiction determines by final order primarily arose out of the gross negligence, self-dealing, willful misconduct, or bad faith of such indemnified party; and
- c. In the event that an indemnified party seeks reimbursement for attorneys' fees from the Debtors in connection with the payment of an indemnity claim pursuant to the Engagement Letters, the invoices and supporting time records from such attorney shall be attached to PwC US Tax's own fee applications, and such invoices and time records shall be subject to the approval of this Court under the standards of section 330 and 331 of the Bankruptcy Code without regard to whether such indemnified party's attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

10. PwC US Tax is authorized, but not required, to apply any portion of its prepetition retainers or prepayments to satisfy the payment of any Court-approved postpetition fees and expenses. At the conclusion of PwC US Tax's engagement by the Debtors for these chapter 11 cases, if the amount of any retainer held by PwC US Tax is in excess of the amount of PwC US Tax's outstanding Court-approved fees, expenses, and costs, then PwC US Tax will pay to the Debtors the amount by which the retainer exceeds such Court-approved fees, expenses, and costs.

11. PwC US Tax will review its files periodically during the pendency of these chapter 11 cases, and if it discovers additional material information that it determines requires disclosure, a supplemental declaration will be promptly filed with the Court.

12. To the extent that this Order is inconsistent with the Application, the Engagement Letters, or the Tallon Declaration, the provisions of this Order shall govern.

13. The Debtors and PwC US Tax are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

14. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon entry.

15. Notwithstanding any provision to the contrary in the Application, the Engagement Letters, or the Tallon Declaration, the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order. For the avoidance of doubt, during the pendency of these chapter 11 cases, any provision of the Engagement Letters that provides for mediation or arbitration shall not be applicable unless this Court lacks or declines to exercise jurisdiction.

Dated: \_\_\_\_\_  
Alexandria, Virginia

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**EXHIBIT B**

**Tallon Declaration**



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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION**

	)	
In re:	)	Chapter 11
	)	
ENVIVA INC., <i>et al.</i> ,	)	Case No. 24-10453 (BFK)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	
	)	

**DECLARATION OF GLENN TALLON IN  
SUPPORT OF DEBTORS' APPLICATION FOR ENTRY  
OF AN ORDER AUTHORIZING THE RETENTION AND  
EMPLOYMENT OF PWC US TAX LLP AS TAX COMPLIANCE,  
TAX RESTRUCTURING, AND TAX CONSULTING SERVICES  
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Pursuant to Bankruptcy Rule 2014(a), I, Glenn Tallon, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

<sup>1</sup> Due to the large number of Debtors in these jointly administered chapter 11 cases, 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 may be obtained on the website of the Debtors' claims and noticing agent at [www.kccllc.net/enviva](http://www.kccllc.net/enviva). The location of the Debtors' corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

1. I am a Partner of PwC US Tax LLP (“*PwC US Tax*”) and am authorized to make this declaration (this “*Declaration*”) on behalf of PwC US Tax in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of PwC US Tax LLP as Tax Compliance, Tax Restructuring, and Tax Consulting Services Provider to the Debtors, Effective as of the Petition Date*, filed contemporaneously herewith (the “*Application*”).<sup>2</sup>

2. Unless otherwise stated, all facts set forth in this Declaration are based upon my personal knowledge or derived from business records that have been reviewed by me and prepared/reviewed by others under my supervision and direction. To the extent any information disclosed herein requires amendment, modification, or supplementation as additional information becomes available, a supplemental declaration will be submitted to this Court.

### **QUALIFICATIONS**

3. PwC US Tax LLP (“*PwC US Tax*”) is a leading tax services firm with offices across the United States whose professionals have experience in providing tax services to businesses in bankruptcy and have been employed in numerous complex cases under the Bankruptcy Code. PwC US Tax is well qualified to provide the contracted-for services in a cost-effective, efficient, and timely manner.

### **DISINTERESTEDNESS**

#### **A. Background**

4. PwC US Tax is a United States-based member firm of a global network of separate and independent firms that operate locally in countries throughout the world. Such firms

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<sup>2</sup> Capitalized terms used in this Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application. The summary of terms or conditions of the Engagement Letters provided in this Declaration is for the Court’s convenience and to the extent that any such summary conflicts with the actual terms or conditions of the Engagement Letters, the actual terms and conditions of the Engagement Letters shall control, as the same may be limited or modified by an order of the Court.

(“*Member Firms*”) are each members of PricewaterhouseCoopers International Limited (“*PwCIL*”), a UK-membership-based private company limited by guarantee, with no shareholders and no capital, and which does not provide services to clients.

5. Member Firms are organized on an individual country basis and operate within the legal and regulatory framework of each particular jurisdiction or region. Other than certain country or regional groupings, Member Firms are generally not affiliates or subsidiaries of each other or of any global parent. Rather, they are separate and independent firms that practice under a common brand and shared methodologies, client service standards, and certain other professional protocols and guidelines. Member Firm partners and/or principals<sup>3</sup> are generally the sole owners of a respective Member Firm, with no overlap with respect to partner/principal ownership of their Member Firm and other Member Firms.

6. In the United States, pursuant to a legal restructuring effectuated on July 1, 2023, professional services are now provided to clients by subsidiaries of Member Firm PwC US Group LLP (“*PwC US Group*”), which entity does not provide services to clients. The PwC US Group subsidiaries that provide services to clients include PricewaterhouseCoopers LLP (“*PwC LLP*”), PwC US Tax, PwC US Business Advisory LLP (“*PwC US Business Advisory*”), and PwC US Consulting LLP (“*PwC US Consulting*,” and, together with PwC US Tax, PwC LLP, and PwC US Business Advisory, the “*Primary Subsidiaries*” and, together with PwC US Group and each of their respective direct and indirect subsidiaries, “*PwC US Entities*,” and separately, each a “*PwC US Entity*”). The partners and/or principals of Primary Subsidiaries are owners of their respective subsidiaries, and certain of the

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<sup>3</sup> For this purpose, “principals” could include shareholders of a corporation if a foreign member firm is organized as a corporation in its local jurisdiction.

partners and/or principals are also owners of PwC US Group. PwC US Group does not share profits with any other Member Firms.

**B. Search Process**

7. When a PwC US Entity is the subject of an application to be retained in a chapter 11 case, a process commences to check connections, such as current or former client, vendor, or financial relationship, to the debtors, their identified affiliates and the debtors' other parties in interest (as provided by the debtors) by a search team (the "*US Search Team*").

8. In connection with its proposed retention by the Debtors, PwC US Tax undertook searches to determine, and to disclose, whether any PwC US Entity is or has been engaged by or has other relationships with the Debtors or the other individuals or entities that the Debtors identified as being potential parties in interest in these chapter 11 cases (the "*Parties in Interest*"), whose specific names were provided to PwC US Tax by the Debtors, set forth on **Schedule 1**, attached hereto. A listing of the Parties in Interest with such connections to PwC US Tax and/or other PwC US Entities is attached to this Declaration as **Schedule 2**.

9. As described herein, the searches conducted involve checking client and other databases of the PwC US Entities. Given the separateness of the Member Firms, the PwC US Entities are unable to directly check client or other local databases maintained by Member Firms, outside of the PwC US Entities. Notwithstanding this separateness, the following additional steps are undertaken when any PwC US Entity is the subject of a retention application:

- a. With respect to the debtor and debtor affiliates, the US Search Team:
  - i. Initiates cross border check request(s) to the other Member Firm(s) located where the debtors' parent company's primary place of business or registered office is outside of the U.S., based upon information provided by the debtors. The applicable Member Firm(s) are asked to search relevant local databases to identify client or relevant non-client relationships in their jurisdiction. Except as may otherwise be disclosed herein, no other Member Firm(s) was

identified through this process as providing services in the Debtors' bankruptcy cases;

- ii. Performs a search of cross border requests previously received from other Member Firms to determine if any involved the debtors or their affiliates;
- iii. Performs a search using a database system associated with audit and other related independence requirements (the "***Independence Database***") to identify possible connections with debtor and debtor affiliates to which independence requirements may apply. Each Member Firm is required to input its respective audit clients into the Independence Database, and all Member Firms have access to the Independence Database.<sup>4</sup> Each restricted entity in the Independence Database has a designated individual(s) responsible for approving and monitoring services for entities included in its corporate tree. The Independence Database includes audit clients of the various Member Firms, as well as certain other clients and non-clients thereof. In addition, once a PwC US Entity is engaged to provide services for debtors during their bankruptcy cases, an indicator is placed in the Independence Database that is available to other Member Firms to indicate bankruptcy-related restrictions may exist; and
- iv. Once a PwC US Entity is engaged to provide services for debtors during their bankruptcy cases, an indicator is placed in a PwC US Entities system attached to the debtors to indicate bankruptcy-related restrictions may exist. The indicator remains through emergence from bankruptcy (or dismissal). Such bankruptcy-related restrictions are identified to other Member Firms if they request a search of those entities.

b. With respect to the other parties in interest, the US Search Team also:

- i. Performs a search of cross border requests received from other Member Firms (described above) in connection with potential engagements to perform services for other U.S.-domiciled parties in interest;
- ii. Reviews the parties in interest to determine if other Member Firms are identified therein; and

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<sup>4</sup> Inputting audit and attest client information into the Independence Database is pursuant to a policy adopted by Member Firms so that such relationships are tracked in connection with such Member Firm's independence requirements.

- iii. Performs a search of the Independence Database to determine whether an other party in interest is identified as restricted therein.

10. PwC US Entities have relationships with thousands of clients and other parties, some of which may be creditors of the Debtors or other Parties in Interest. One or more of the PwC US Entities may:

- a. have provided, currently provide, and/or may provide in the future professional services to certain of the Parties in Interest in matters unrelated to the chapter 11 cases; and
- b. have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors, in matters unrelated to the chapter 11 cases, except as may be otherwise set forth herein.

11. One or more of the PwC US Entities and/or the partners/principals/other professionals of such PwC US Entities may:

- a. have had, currently have, and/or may have in the future ordinary course banking or other relationships with certain of the Parties in Interest; and
- b. have obtained, currently obtain, or will in the future obtain goods or services from one or more of the Parties in Interest in matters unrelated to these chapter 11 cases.

12. To the best of my knowledge, based on the above search process, PwC US Tax has determined that certain relationships, identified on **Schedule 2**, should be disclosed as follows:

- i. One or more of the PwC US Entities provides services in matters unrelated to the chapter 11 cases to certain of the Debtors' creditors and other Parties in Interest or their affiliates listed on **Schedule 2**.
- ii. Prior to the Petition Date, one or more of the PwC US Entities provided certain tax compliance services for certain individuals associated with the Debtors. Such PwC US Entities' engagement to provide professional services to such individuals, to the best of my knowledge, information and belief, does not impact PwC US Tax's disinterestedness.
- iii. As part of its diverse practice, the PwC US Entities appear in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants who may represent the Debtors, creditors, and/or Parties in Interest in these chapter 11 cases.

- iv. One or more of the PwC US Entities have in the past performed, and may in the future perform, in matters unrelated to these chapter 11 cases, assurance, tax, consulting, and/or financial advisory services for other professionals, including attorneys, accountants, and financial consultants who may represent the Debtors, creditors and Parties in Interest in these chapter 11 cases.
- v. One or more of the PwC US Entities may in the past, may currently or may in the future be represented, in matters unrelated to these chapter 11 cases, by various attorneys and law firms, some of whom may be involved in these chapter 11 cases.
- vi. One or more of the PwC US Entities may perform services for clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.
- vii. Certain Parties in Interest may be adverse to and/or involved in litigation matters with one or more of the PwC US Entities in connection with matters unrelated to these chapter 11 cases.

13. I do not believe that the ordinary course relationships identified herein impair PwC US Tax's ability to objectively perform the contracted-for professional services during these chapter 11 cases, consistent with the professional standards applicable to such services.

14. Furthermore, through reasonable inquiry, I do not believe that the partners/principals/other professionals that are expected to provide the Professional Services to the Debtors pursuant to the Engagement Letters have any known relation to the United States Bankruptcy Court for the Eastern District of Virginia, the U.S. Trustee for Region 4, or those employed by the Office of the U.S. Trustee for Region 4.

15. From time to time, a PwC US Entity partners/principals/other professional may personally directly or indirectly acquire debt or equity securities of a company, which may be one of the Debtors, their creditors, or other Parties in Interest. A policy of the PwC US Entities prohibits partners/principals/other professionals from using material non-public information that may come to their attention in the course of their work and all PwC US Entity partners/principals/other professionals are barred from trading in securities with respect to which

they possess material non-public information. To the best of my knowledge, no partner/principal/other professional who is expected to provide the Professional Services to the Debtors in this engagement has any direct investment in debt or equity securities of the Debtors.

16. The above searches resulted in the disclosures set forth herein and on **Schedule 2**, including the disclosure of certain connections with Parties in Interest that do not relate to the Debtors' chapter 11 cases. Accordingly, subject to the statements made in this Declaration, to the best of my knowledge, information, and belief, based on the searches and queries described above, I believe that PwC US Tax is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that neither PwC US Tax nor any partner/principal/other professional expected to provide the Professional Services to the Debtors pursuant to the Engagement Letters: (a) is a creditor, an equity security holder, or an insider of the Debtors; (b) is or was, within two years before the Petition Date, a director, officer, or employee of the Debtors; and (c) has an interest materially adverse to an interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of a direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason. Accordingly, I believe that PwC US Tax is eligible for retention by the Debtors.

17. Despite the efforts described above to identify and disclose connections with Parties in Interest in these cases, because of its size, and numerous employees, PwC US Tax is unable to state with certainty that every client representation or other connection has been identified and disclosed. If PwC US Tax discovers additional material information that it determines requires disclosure, a supplemental disclosure will be promptly filed with the Court. Except as otherwise set forth herein, to the best of my knowledge, neither PwC US Tax nor any of the PwC US Entities



currently performs, nor during the period of PwC US Tax's retention in these cases, will perform, services for any entity listed on **Schedule 2** in matters related to the Debtors or their chapter 11 cases.

### **PREPETITION SERVICES**

18. As stated above, on July 1, 2023, PwC LLP effected a legal entity restructuring whereby its tax, business advisory, and consulting businesses are now performed by entities affiliated with PwC LLP. As part of this restructuring, certain of the Professional Services previously performed by PwC LLP prior to July 1, 2023 may be performed by personnel employed by or associated with PwC US Tax through a subcontractor relationship. Effective as of March 12, 2024, PwC LLP assigned the Assigned Engagement Letters to PwC US Tax and PwC US Tax agreed to take assignment of the Assigned Engagement Letters and to assume all of the rights, duties, responsibilities, and obligations of PwC LLP under the Assigned Engagement Letters pursuant to the Consent to Assignment and Assumption Agreement, which is attached to the Application as **Exhibit C-5**.

19. In the 90 days prior to the Petition Date, the Debtors paid PwC US Tax the sum of \$283,090, of which \$210,000 were pre-payments, of which \$125,964 remains as of the Petition Date to be applied against postpetition Tax Restructuring services as described in the Tax Restructuring SOW.

20. As of the Petition Date, the Debtors did not owe PwC US Tax any money on account of prepetition services performed.

### **SCOPE OF SERVICES**

21. Subject to further order of the Court, and as set forth more fully in the Engagement Letters outlined herein, in consideration for the compensation contemplated therein, PwC US Tax will render the following services, (the "***Professional Services***"), which are performed at the

Debtors' request, as agreed to by PwC US Tax and consistent with and pursuant to the terms and conditions of the Engagement Letters:

a. **2023 Tax Compliance Engagement Letter:**

PwC US Tax will prepare and sign as preparer the U.S. federal and state tax returns and extensions for Enviva Inc. ("***Enviva***") for the tax year beginning January 1, 2023 through December 31, 2023, as requested by Enviva for the entities listed in Exhibit I to the 2023 Tax Compliance Engagement Letter. Enviva and PwC US Tax may mutually agree in writing (including e-mail) to revise the listing of entities and tax returns included in Exhibit I to the 2023 Tax Compliance Engagement Letter and make a related adjustment to PwC US Tax's fees. The entities listed in Exhibit I to the 2023 Tax Compliance Engagement Letter are bound by the 2023 Tax Compliance Engagement Letter.

Certain circumstances may arise that require the performance of additional work ("***Additional Services***") outside the scope of PwC US Tax's base tax compliance services. In the event such circumstances arise, PwC US Tax and Enviva will mutually agree to the Additional Services to be performed and the associated fees for such Additional Services (i) pursuant to a separate agreement or Statement of Work or (ii) pursuant to the Recurring Tax Services provisions below. Examples of Additional Services include:

- PwC US Tax and Enviva may mutually agree in writing (including e-mail) for PwC US Tax to provide Additional Services related to subsequent year tax compliance, such as the preparation of year end estimates, estimated tax payments, allocations, compliance coordination, and related tax consulting.
- When certain taxpayers' specified foreign financial assets exceed a specific threshold during the year, federal law requires them to include in their income tax returns a report (on IRS Form 8938) of all specified foreign financial assets held by them during that year. Preparation of IRS Form 8938, including related data gathering and valuation services, constitute Additional Services.
- Additional Services may be required to the extent Enviva has participated in virtual currency transactions. Certain taxing authorities, including the Internal Revenue Service ("***IRS***"), treat virtual currencies, including cryptocurrencies and non-crypto virtual currencies, as property for tax purposes. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency, regardless of whether the account is held in the U.S. or abroad. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency. Enviva must report virtual currency transactions on Enviva's return, regardless of whether or not Enviva received a payee statement for the transaction (e.g., Form W-2 or

Form 1099). Enviva agrees to provide PwC US Tax the details for all of Enviva's virtual currency transactions that occurred during the tax year, as well as any reporting virtual currency transactions letters Enviva received from the IRS or other tax authorities.

- The potential implications of newly proposed or recently enacted tax rules are often complex, and interpretative guidance from taxing authorities may not be available. Analysis of such rules, including related reporting requirements, constitute Additional Services.
- As part of PwC US Tax's Services, PwC US Tax will complete Schedule UTP for certain entities, if applicable, based on information Enviva provides to us. To facilitate Enviva's providing PwC US Tax with this information, PwC US Tax may provide Enviva with a checklist or information request. To the extent Enviva requires assistance in gathering or analyzing the information requested for Schedule UTP reporting purposes, such assistance will constitute Additional Services.
- The rules for cross-border transfers of assets and stock under section 367 of the IRC and associated regulations are complex. Certain transactions require gain recognition agreements ("**GRAs**") and disclosures to qualify for an exception from gain recognition. Review of transactions involving cross-border transfers, and preparation and review of GRAs and related disclosures, constitute Additional Services not included in the base tax compliance services.

#### Recurring Tax Services

From time to time, Enviva may request that PwC US Tax provide tax services that may not be significant enough to require a separate agreement or SOW. Subject to PwC US Tax's acceptance and any independence permissibility requirements, PwC US Tax will provide such Services under the terms of this agreement.

#### **b. Tax Restructuring SOW:**

This SOW covers tax consulting services in relation to Enviva's contemplated debt restructuring (the "**Restructuring Plan**"). This SOW sets forth the objectives, deliverables, timing, staffing, and fees for this project/effort.

As requested, PwC US Tax's Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by you:

- i. Utilizing the Advisory Process (as defined below), prepare or review a calculation that illustrates the significant U.S. federal income tax effects of

the proposed Restructuring Plan based on inputs and assumptions provided by Enviva, as requested;

- ii. Assist Enviva with federal income tax analyses relating to cancellation of debt (“*COD*”) income, including analyses under section 108 of the IRC, as requested;
- iii. Prepare or comment on asset tax basis calculations, as requested;
- iv. Assist in the preparation of a slide deck that overviews the significant U.S. federal income tax consequences of the Restructuring Plan, as requested;
- v. Prepare technical memoranda regarding mutually agreed tax issues of the Restructuring Plan, as requested;
- vi. Prepare ownership change analysis under section 382 of the IRC, section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions Enviva provides, as requested;
- vii. Comment on transaction cost analysis for transaction fees related to the Restructuring Plan, as requested;
- viii. Participate in meetings as Enviva’s tax advisor (e.g., conference calls and/or in person meetings), as requested;
- ix. Gain an understanding of Enviva’s intercompany debt and consider the income tax implications of maintaining or eliminating such debt, as requested;
- x. Read and comment on the tax matters with respect to the Restructuring Plan legal agreements, as requested;
- xi. Assist Enviva in evaluating state and local tax matters related to the Restructuring Plan, including but not limited to analyzing U.S. state and local income tax consequences of the Restructuring Plan, state transfer taxes relating to the Restructuring Plan and related agreements;
- xii. Assist Enviva in evaluating non-U.S. tax matters relating to the Restructuring Plan, including but not limited to creating a matrix of responsible person rules for relevant jurisdictions, as requested;
- xiii. Assist in the review and resolution of tax audits relating to the Restructuring Plan, as requested; and
- xiv. Other U.S. federal, state and local, and non-U.S. tax consulting, advice, research, planning, and analysis as may be necessary, desirable, or requested from time to time by Enviva, as requested.

c. **Tax Consulting Engagement Letter:**<sup>5</sup>

Recurring Tax Consulting Services. From time to time, Enviva may request PwC US Tax to provide services outside the scope of tax compliance services that may not be significant enough to require a separate engagement letter or Statement of Work. Subject to our acceptance, PwC US Tax will provide such services necessary to respond to matters presented to PwC US Tax by Enviva, or matters PwC US Tax brings to the attention of Enviva for which Enviva agrees PwC US Tax should provide assistance. The following illustrates the nature of the services intended to be covered by this engagement letter:

- PwC US Tax will provide advice, answers to questions on federal, state, and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.
- PwC US Tax will provide advice and/ or assistance with respect to matters involving the IRS or other tax authorities on an as-needed or as-requested basis.

22. Should the Debtors request that PwC US Tax perform additional services not contemplated by the Engagement Letters, the Debtors and PwC US Tax will mutually agree upon such services and fees in writing in advance of the provision of such services. In the event the additional services require an amendment to or statement of work with respect to the Engagement Letter, or entry into a separate engagement letter, I understand that the Debtors shall file notice of such documents with the Court, together with a supplemental declaration if appropriate, in accordance with the Court's approval procedures and the terms of the Proposed Order. Provided no objection is timely filed to the proposed services and agreements, PwC US Tax will continue to provide the requested services subject to any prior order entered by the Court on PwC US Tax's retention.

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<sup>5</sup> Most of the professional services contemplated by the Tax Consulting Engagement Letter were rendered prior to the Petition Date; however, certain recurring tax consulting services as described below, including services related to matters involving the IRS, may continue to be provided after the Petition Date, as requested by the Debtors.

23. Subject to PwC US Tax’s compliance with applicable professional standards in performing the contracted-for services, PwC US Tax shall cooperate with the Debtors to avoid unnecessary duplication of services provided by PwC US Tax and any of the Debtors’ other retained professionals in these chapter 11 cases.

24. At the Debtors’ request, PwC US Tax began providing services to the Debtors prior to the filing of the Application in anticipation that its retention would be approved as of the Petition Date. PwC US Tax believes that these circumstances are of the nature warranting retroactive approval.

**PROFESSIONAL COMPENSATION**

25. Pursuant to the terms and conditions of the Engagement Letters, and subject to the Court’s approval, PwC US Tax is providing the Professional Services under fixed fee and hourly fee arrangements. The following outlines the proposed compensation structures that are set forth in the Engagement Letters (the “*Fee and Expense Structures*”):

**a. 2023 Tax Compliance Engagement Letter:**

- i. The 2023 Tax Compliance Engagement Letter is both an hourly and fixed fee arrangement, whereby PwC US Tax agrees to be paid \$115,000 for the “2023 Tax Compliance Services” and for all of the remaining services described in 2023 Tax Compliance Engagement Letter, including “Recurring Tax Services,” PwC US Tax agrees to be paid on an hourly basis utilizing the below hourly rates, exclusive of expenses:

<b>Title</b>	<b>Rate Per Hour</b>
Partner	\$770
Director	\$590
Senior Manger	\$540
Manager	\$470
Senior Associate	\$360
Associate	\$250

**b. Tax Restructuring SOW:**

- i. The Tax Restructuring SOW is an hourly fee arrangement pursuant to the rates set forth below, exclusive of expenses.

<b>Title</b>	<b>Rate Per Hour</b>
Partner / Principal	\$950 - \$1,050
Director	\$800 - \$900
Senior Manger	\$700 - \$750
Manager	\$600 - \$650
Senior Associate	\$500 - \$550
Associate and Other Staff	\$350 - \$450

- ii. Prior to the Petition Date, the Debtors paid PwC US Tax pre-payments totaling \$210,000, of which \$125,964 remains as of the Petition Date to be applied against postpetition Tax Restructuring services as described in the Tax Restructuring SOW.

**c. Tax Consulting Engagement Letter:**

- i. The “Recurring Tax Consulting Services” portion of the Tax Consulting Engagement Letter is an hourly fee arrangement pursuant to the rates set forth below, exclusive of expenses.

<b>Title</b>	<b>Rate Per Hour</b>
Partner	\$919 - 995
IRS Controversy Specialist	\$1,200
Senior Managing Director	\$799
Director	\$743
Senior Manger	\$707
Manager	\$641
Senior Associate	\$538
Experienced Associate / Staff	\$395
Associate / Staff	\$376

26. PwC US Tax will invoice the Debtors for actual, reasonable, and necessary expenses during these chapter 11 cases, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the fees and expenses of outside counsel, to the extent applicable, and other expenses incurred in providing the Professional Services.

27. PwC US Tax’s retention by the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions of engagement, including the proposed

compensation arrangements set forth in the Engagement Letters. PwC US Tax believes that the Fee and Expense Structures in the Engagement Letters are consistent with, and typical of, compensation arrangements charged by professional services firms of similar caliber and experience for engagements of similar size and complexity, both in and out of bankruptcy. PwC US Tax further believes that the Fee and Expense Structures are market-based and reasonable considering PwC US Tax's knowledge and experience.

28. Any hourly rates are subject to periodic increase, and PwC US Tax shall inform the Debtors and the U.S. Trustee if a periodic rate increase occurs during the course of the Engagement Letters. To the extent such an increase occurs, and notice of same is provided, PwC US Tax requests that it be deemed effective with respect to services performed thereafter.

29. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel (and internal per-ticket charges), delivery services, applicable sales, use, excise or value-added tax, the fees and expenses of outside counsel to the extent applicable, and other expenses incurred in providing PwC US Tax's services, will be included in the total amount billed.

30. PwC US Tax will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with applicable Fee Guidelines, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable orders of the Court, and in accordance with the terms and conditions of the Engagement Letters.

31. It is not the practice of PwC US Tax's professionals to keep detailed time records in one-tenth-of-an-hour (0.10) increments as customarily kept by attorneys who are compensated subject to approval of the Court. Instead, PwC US Tax's customary practice is to keep reasonably detailed records of services rendered during the course of an engagement in half-hour (0.50) increments. PwC US Tax will provide the following in its monthly, interim, and/or final fee



applications: (a) a narrative summarizing each project category and the services rendered under each project category; (b) a project-category based summary of services rendered to the Debtors, identifying each professional rendering services, the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered; and (c) reasonably detailed records of time, in half-hour (0.50) increments for fixed fee engagements and in tenth of an hour (0.10) increments for hourly fee arrangements, describing the services rendered by each professional and the amount of time spent on each date. Given the nature of the Professional Services, PwC US Tax believes that such billing format and associated time details will be sufficient for the Debtors and other parties in interest to make informed judgments regarding the nature and appropriateness of PwC US Tax's services and fees.

32. The professionals providing services to the Debtors will consult with and utilize internal professionals responsible for preparing bankruptcy retention and compensation related materials, to facilitate compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, Fee Guidelines and any other applicable procedures and orders of the Court. The services provided by such professionals shall include but are not limited to: (a) preparation of bankruptcy retention documents and related disclosures; and (b) preparation of fee statements and interim and/or final fee applications. Given the specialized nature of these services, specific billing rates exist for these professionals.<sup>6</sup>

33. The terms and conditions of the Engagement Letters, including the Fee and Expense Structures, were negotiated at arm's length and reflect the parties' mutual agreement as to the substantial efforts that will be required by these engagements.

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<sup>6</sup> The rate per hour for these professionals by level of experience are as follows: Managing Director: \$700; Director: \$550; Manager: \$400; Senior Associate: \$290; Associate: \$225; and Paraprofessional: \$150.

34. PwC US Tax may be assisted by professionals from other Member Firms, including one or more of the PwC US Entities to provide services under the Engagement Letters as subcontractors to PwC US Tax. Notwithstanding anything to the contrary in the Engagement Letters, during PwC US Tax's retention in these chapter 11 cases, PwC US Tax will not use the services of such other Member Firms to perform the contracted-for services unless a search of such Member Firm's connections is performed and applicable disclosures, if any, are made, either as part of **Schedule 2** or such Member Firm's own declaration of disinterestedness.<sup>7</sup>

35. PwC US Tax has received no promises regarding compensation in these chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. PwC US Tax has no agreement with any non-affiliated or unrelated entity to share any compensation earned in the chapter 11 cases.

I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: March 27, 2024

*/s/ Glenn Tallon*

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Glenn Tallon, Partner  
PwC US Tax LLP

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<sup>7</sup> PwC US Tax understands that there may be foreign Member Firms who provided services prepetition to certain Debtors and non-Debtor affiliates, and such foreign Member Firms may continue to provide services during the pendency of the Debtors' chapter 11 cases and in the case of the services being provided to a Debtor, they will, as appropriate, be separately retained.

**Schedule 1**

<b>Vendors</b>
Barclays Bank PLC
Wilmington Trust NA
UKG Inc dba Ultimate Software Group Inc
American Stock Transfers & Trust Com
Dustex LLC dba LDX Solutions
Norden
RWE Supply & Trading GmbH
Teal Sales Inc
PHU TAI BIO-ENERGY CORPORATION
Lynemouth Power Limited
MUR Shipping BV
Duke Energy
CSX Transportation Inc
Swire Bulk PTE LTD
MGT Teesside Ltd
Ezzell Trucking Inc
Canal Wood
Bruks Siwertell Inc
TIC The Industrial Company
Lauritzen Bulkera A/S
Cajun Industries LLC
MOL Drybulk Ltd
PCL Shipping PTE LTD
Georgia Pacific WFS LLC
Dominion North Carolina Power
Daiichi Chuo Kisen Kaisha
West Fraser Inc
Caterpillar Financial Services Corp
Carefirst BlueCross BlueShield
Amandus Kahl USA Corp
Aon Risk Services Southwest Inc
M&M Biomass PTE LTD
Alvarez & Marsal North America LLC
Fidelity Investments Institutional Operations Co Inc
NYK Bulkship (Atlantic) NV
Weyerhaeuser NR Company
Dorssers Inc
West Florida Electric
AFCO Credit Corporation
Kennedy Forest Products Inc
Georgia Power
Sapps Land & Excavating Inc
RWE Renewables GmbH
James R Fincher Timber Co Inc

Empremedia RE DAC
Dominion Virginia Power
Thien Hoang Construction & Trading Co Ltd
Mississippi Power
MA Rigoni Inc
Duong Linh Production Company Limited
S&M Timber Products Inc
CP 7272 Wisconsin Avenue LLC
Andritz Inc
US Transportation Services
Motion Industries Inc
TD Drake Construction Company LLC
ONeal Constructors LLC
W K Brown Timber Corp
East Coast Terminal Company
Timberland Products Inc
Tin Nhan Company Limited
Volta LLC
Enviva Tooling Services Company LLC
TC Construction Inc
Amandus Kahl GmbH & Co KG
Sullivan Contracting Inc
Flamex Inc
S&B Engineers and Constructors Ltd
Smith Industrial Service Inc
Vinson and Elkins LLP
Duragrind Inc
Varn Wood Pellets
Milton J Wood Fire Protection Inc
E&S Custom Fabrication
Hertford County Tax Collector
LORAD LLC
Herc Rentals Inc
Fastenal Company Corp
Merit Electrical Inc
McAbee Construction Inc
West Salem Machinery
Panama City Port Authority
Oak Ridge Industries LLC
NC State Ports Authority
B&D Technologies
Genesis III Inc
Joe Moore & Company Inc
Lewis and Raulerson Inc
CDW Direct LLC

Insulating Services Inc
Enspire Energy LLC
Boykin Erectors Inc
McNaughton McKay Electric Company
SSA Gulf Inc
Univar Solutions USA Inc
Bay Line Railroad LLC
IPEC Inc
Hamilton Brothers Construction Co LLC
ReliaStar Life Insurance Company
Stuart C Irby Co
D and R Industrial Services LLC
PTS Advance
Mansfield Power & Gas LLC
Western Pneumatics LLC
Holmes Tools & Engineering
Scott & Son Construction & Mechanical Services Inc
United Rentals
Consolidated Mill Supplies LLC
Biomass Energy Lab
NC State Port Authority
MMR Constructors Inc
Electric Motor Shop of Wake Forest Inc
Yancey Bros Co
General Millwright Solutions LLC
Plant N Power Servies LLP
American Natural Soda Ash Corporation (ANSAC)p
US Industrial Pellet Association
Holland Manufacturing Co Inc
Big Top Manufacturing Inc
Anvil Corporation
TPI Engineered Systems
Industrial Conveyor Belt Systems LLC
Wilmington Terminal Railroad LP
Prodesa North America Corporation
Commissioners Of Public Works
Donaldson Company Inc
Atlantic Firebrick & Supply Co In
Applied Industrial Technologies Dixie Inc
Control Union USA Inc
Microsoft Corporation
Williams Patent Crusher & Pulverizer Co
Brenntag Mid South Inc
Schaeffer Manufacturing Company
General Iron and Steel Co Inc

Northampton County Public Works Dept
North Hills Tower II LP
Dialpad Inc
Mississippi Export Railroad Company
Atlantic Constructors Inc
Vecta Environmental Services LLC
Home Oil Company Inc
Sapphire Gas Solutions LLC
Mid Ship Group LLC
JGH II Inc
Norfolk Bearing & Supply Co Inc
MPW Industrial Services Inc
Gregory Poole Equipment Company
Salina Vortex Corporation
FNA Inc dba Firefly North America Inc
Thern INC
Industrial Cutting Tool Inc
Carolina Cat
Precise Welding Services
Triple H Specialty Co Inc
Air Control Techniques PC
Electrical Equipment Company
Cleveland Cascades Ltd
Crimson Electric Inc
Alimak Group USA Inc
MyBasePay USA LLC
United Rentals North America Inc
Jones Day
Quality Conveyor Solutions
W.W. Grainger Inc
Delaware Secretary of State
Nelson Mullins Riley & Scarborough LLP
SGS North America Inc
Ryland Environmental Inc
Marine & Mainland Hydraulic Services Inc
Broadridge ICS
Hammond Electric Motors Inc
TLC Contracting Inc
Certified Laboratories
Red Line Precision Machining Inc
TEWS of America Corp
New Dixie Oil Corporation
Electronic Maintenance Associates Inc
K-Machine Industrial Services Llc
John Deere Financial Inc

Crawfords Contracting Services
Justin Burgess
Matheson Tri Gas Inc
Western Oilfields Supply Company
Sam Carbis Solutions Group LLC
Drax Power Ltd
Clements Mechanical Inc
Kluber Lubrication NA LP
City of Amory
East Coast Welding LLC
Centrifuge Chicago Corporation
Williams Scotsman Inc
Campbell Oil Company
FYBR Solutions Inc
Stonehouse Process Safety Inc
Core & Main LP
JET Farms LLC
M-I LLC dba Sweco
Reliability Solutions Training LP
Sunbelt Rentals Inc
R&R Security LLC
Georgia Petroleum Inc
Jordan Innovative Fabrication LLC
Zee Company
McPherson Companies Inc dba McPherson Oil
O'Neal Inc
Carter Machinery Company Inc
Uline Inc
Safety Kleen Systems Inc
Jackson County Port Authority
Showtime Logging
Satellite Shelters Inc
RL Kunz Inc
Wex Bank dba Wright Express FSC
Alabama Electric Company Inc of Dothan
Markair Inc
Andress Engineering Associates Inc
Orion Engineering PC
Oracle America Inc
O'Neal Steel Inc
Za Construction LLC
Agra Industries Inc dba Merrill Fab Inc
Phillips Grains
Environmental Systems Research Institute
CN Brown Plastics Inc

Southeast Pump Specialist Inc
Parker Construction Inc
Environmental Hydrogeological Consultants Inc dba EHC Environmental
Piedmont Natural Gas
Thompson Machinery Commerce Corp
Rotex Global LLC
Metal Technologies of Mufreesboro
ABB Inc
Emerald Welding LLC
Cintas Corporation
BGI Millwork
Hepaco LLC
Orion ICS LLC
Aircon Corporation
Linde Inc
Power Mechanical Inc
CMF Inc
Metal Tech Inc
STS Operating Inc dba SunSource
Summerlin LLC
Hux Safety Solutions LLC
J&A Lawn and Tractor Service
Thermal Process Development LLC
Advanced Electronic Services Inc
Family Tree Forestry LLC
Airgas USA LLC
Monument Policy Group LLC dba Monument Advocacy
Chandler Construction Services Inc
Finney Impression Die Corporation
Conlan Tire Co LLC
Electric Motor & Contracting Co Inc
Atmos Energy Corporation
Parker Oil & Propane
Cadence Petroleum Group
D&D Mechanical Inc
Dilmar Oil Co Inc
Jay Industrial Repair Inc
Iscola Inc
Amory Water and Electric
Chem-Aqua Inc
Walthall Oil Co
Bulk Bag Depot Inc
Andrea Lamont Macklin
Stone's Machine Shop Inc
MSH Properties LLC

PetroChoice LLC
Southern Tire Mart LLC
Quincy Compressor LLC
Lawrence Ricci Industrial Equipment Services Inc
Thompson Tractor Co Inc
SGS Canada Inc
Mobile Repair Solutions
Allied Universal Security Servi
Connector Specialists Inc
Stanley Mechanical & HVAC Systems LLC
Walker Machinery Co LLC
CV Technology Inc
Smartsheet Inc
Larger Hydraulic Services
Express Employment Professionals
Englewood Electrical Supply
Bruks Siwertell
Sigma Thermal Inc
Solid Machine Innovations LLC
Kaeser Compressors Inc
BCC Waste Solutions LLC
Integrated Power Services LLC
Cummins Inc dba Cummins Sales and Services
Donald J Quick
Envirosmart Inc
TKM United States Inc
XstremeMD
Martin Engineering Company
InterMat LLC
SR&R Environmental Inc
McMaster-Carr Supply Company
FPL NW FL
Xylem Dewatering Solutions Inc
Staples Inc
Trinity Manufacturing Inc dba Oltrin Solutions LLC
Briggs Equipment Inc
Buhler Inc
Mayer Electric Supply Company Inc
Tencarva Machinery Company
Bliss Industries LLC
Circle C Tractor LLC
Veolia WTS Services USA Inc
S&S Sprinkler Co LLC
Bryan Cave Leighton Paisner LLP
Hawkins Wright Ltd

Prices Garage & Heavy Duty Towing
Johnson Controls Fire Protection LP
JH Wright & Associates Inc
Mobile Communications America Inc
Epperson And Co Inc
Thrive Operations LLC
4B Components Ltd
Korber Technologies Inc
Murphy Electric Supply Inc
James River Equipment Va LLC
Suez WTS Services USA Inc
Reliability Plus LLC
Process Equipment Inc
Meridian Compensations Partners LLC
Peterson Nederland BV
Mader Bearing Supply Inc
SS Janitorial LLC
Harmon Truckin
IVC Technologies
Macomb Group Inc
Puckett Machinery Co dba Puckett Power Systems
Glenn Tech International Group LP
Toyota Industries Commercial Finance Inc
Ametek Land Inc
Host Agency LLC
Southland Milling Company
I&M Industrials Inc
Columbus Rubber & Gasket Co Inc
C H Reed Inc
Keen Plumbing Co
Loman Garrett LLC
AG Electrical LLC
Southeastern Supply LLC
Fagus GreCon Inc
Transect Inc
Merchants Bank Equipment Finance
Scott's Climate Control
PMI Lubricants
Phillips Lawn Care
Salary.com LLC
Stafford Nut & Bolt
Insight Services Inc
Kilpatrick Townsend & Stockton LLP
Feng Guang Green Energy Enterprise Inc
US Blades Sub LLC

US Air Filtration Inc
Allstate Gasket & Packing Inc
Planful Inc
Trimech Solutions LLC
Tigrett Steel & Supply Inc
Quality Plus Services Inc
Waste Management of Virginia Inc
Pitt Electric Ori LLC
Passport Door and Dock Systems
Ace Industries Inc
Savoya LLC
Wesco Distribution Inc
Bearings & Drives Inc dba B&D Industrial
Filters For Industry INC
ARC3 Gases Inc
Lubrication Engineers Inc
Conveyor Engineering & Manufacturing
Powell Holdings Limited LLC
Workplace Integra Inc
Atlassian US LLC
Westside Electric Inc
Association Resource Group Inc
Alabama Railroad & Construction Company LLC
Rhoback Inc
Cincinnati Fan & Ventilator Co Inc
Buddy's Sand and Gravel Inc
Ferguson US Holdings Inc
Earl W Colbard Inc DBA Boulevard
The Janitorial Pros LLC
AT&T Corp
Williams Fire Sprinkler Company Inc
Industrial Reliability and Repair LLC
Treasurer County of Surry Onike N. Ruffin Treasurer
Robert Half International Inc
Industrial Machine Integration Inc
Aggreko LLC
De Lage Landen Financial Services Inc
Electric Motor Service Of Clinton Inc
IEP Technologies LLC
Tri-Lane Rentals Inc
Jiudicy Inc dba Labor Finders
Ground Penetrating Radar Systems LLC
Fastener Service Inc
Heavy Equipment Repair LLC
Bin Master

General Truck Parts and Equipment
Unex Corporation
Lowe Construction Co LLC
Classic Controls Inc
Southampton County Treasurer
Carolina Handling LLC
Electric Motor And Repair Inc
Segra
Southeast Industrial Equipment Inc
Taylor's Repair Heating Air & Electrical LLC
Hien Ngo
Blanchard Machinery Company
Greenwood County Tax Collector
Aerotek Inc
Wright Auto Supply Inc
Law Marot Milpro Inc
indigro plant design LLC
Vacuum Truck Rentals LLC
Palmetto State Fluid Power
SCS Global Services
Clean Sweep
Crosby Equipment Co Inc
DTN LLC
Amazon Capital Services INC
D&J Farms Inc
Tricon Wear Solutions LLC
Carroll EMC
Gulf Breeze Landscaping LLC
On Site Hose Inc
NorX inc
Anago Franchising Inc
Wireless Watchdogs LLC
BBP Sales LLC
Custom Quality Scaffolding Inc
Macaljon/SCL Inc
Glennville Electric Motors
Alro Steel Corp
TriTex LLC
CPG Inc
Simpson Machinery and Controls LLC
StormGeo Corp Inc
Brewer Company Ace
Konecranes Inc
Veolia WTS USA Inc
Laurel Rubber & Gasket Co Inc



WGSBG LLC
Savannah Apparatus
Automated Systems Design Inc
Sharp Business Systems
Rush Truck Leasing Inc
Furr Facilities Inc
ABC Fire Equipment Co
Trash Rolloff of Bay County
K&G Industrial Services LLC
Warrior Waste LLC
Best Repair Co Inc
Equiniti Trust Company LLC
Hoffmann Quality Tools USA Inc
M&M Tire Company Inc
Hexagons Asset Lifecycle Intelligence division
Domestic Fuels & Lubes Inc
Crescent Supply Co Inc
Arrow LLC
K Machine Industrial Services LLC
Eldridge Hardware Co Inc
Holloway Company Inc
Spec Rescue International Inc
Roanoke Port A Johns Inc
Fastech Graphics
US Machine Services Inc
Blake & Pendleton Inc
Extra Table
Georgia Mill Supply Inc
ATC Alma Telephone Co Inc
Engineered Outdoor Products LLC
Pensacola Rubber & Gasket Co Inc
Dillon Supply Company
Barn of Dothan LLC
Rental Uniform Service of Statesville Inc
Cisco Systems Capital Corp
Star Fire Extinguisher Inc
PrudentRx LLC
Specialty Shipping Containers LLC
Craneworks Inc
Certex USA Inc
EquipmentShare.com Inc
Preiser Scientific Inc
Clayton Electric Motor Repair Inc
Compressed Air Technologies Inc
Industrial Products Conveyors & Drives Inc

Filpro Corporation
North Carolina Manufacturing Inc
Endustra Filter Manufacturers
TEG Enterprises Inc
Process Engineering Products Co Inc dba PEProducts
NAPA Auto Parts
Waring Oil Co LLC
City of Suffolk Virginia
ASAP Expediting & Logistics
Star Service Inc of Mobile
Hogentogler & Co Inc
Docebo NA
One Parking 724 Inc
Grice & Sons Port A Potti LLC
Beard Equipment Company Inc
Precision Sharpening Devices Inc dba Ace Supply
Elogic Trucking LLC
Altair Equipment Company Inc
Phillips Earthworks Inc
Dixie Rubber & Belting Co
Snider Tire Inc dba Snider Fleet Solutions LLC
Crab Trucking LLC
Donaldsons Backhoe Service LLC
MD Trucking of Lucedale MS LLC
Dodge Mechanical Power Transmission Company
KandJ Winsupply Industrial PVF
Crow Burlingame Co dba Bumper to Bumper
Hope Berrios
Scotland Wholesale of Laurinburg NC
Crystal Springs Inc
Glenn Nunziata
Sea Coast Communications Inc
Trimble Forestry Corporation
Griffin Exterminating Co Inc
Electric Supply & Equipment Co
SmartSign
BM&M Screening Solutions
Beamon & Johnson Inc
Nabors Home Ccenter of Amory LLC
Endress & Hauser Inc
Jackson County Board of County Commissioners
Frank & Sons Logging
Mr Janitor Janitorial and Carpet Cleaning Inc
Border States Industries Inc
Robinson & Son Machine Inc

Metso USA Inc
Unifour Fire & Safety
Region Rents LLC
Coastal Staffing LLC
AT&T 250269483-4
Global Industrial
Two Way Radio of Carolina Inc
Broadway Technologies Inc
Industrial Electrical Supply LLC
SGS Vietnam Ltd
A&B Propane Inc
Crofton Construction Services Inc
Maples Enterprise
Royal Quality Maintenance Inc
Gulf Coast Business Supply Co
LiftOne LLC
Odyssey Fire Protection Inc
Thayer Scale
FA Williams Ent LLC
Zoro Tools Inc dba Zoro
Iron Mountain Inc
Gerhart Systems & Control Corporation
CT Lien Solutions
Graybar Electric Company Inc
Swagelok Alabama, Central & South Florida, West Tennessee
Domestic Uniform Rental
Eriks North America Inc
Commercial Power Sweeping
Amory Hardware LLC
Fluid Flow Products Inc
Zedra Global Services UK Ltd
Climax Metal Products Company
Ace Hardware of Ahsokie Inc
Spivey Service Corp
Southern Light LLC dba Uniti Fiber
Alta Construction Equipment Florida
Community Coffee Company LLC
Hydradyne LLC
Holston Gases Inc
Control Union Viet Nam Co Ltd
Liberty Fire Protection Inc
Roundtable Learning LLC
Wesco Gas & Welding Supply Inc
Orkin LLC
Bay Disposal LLC

Smash My Trash Richmond
Gates County Extension
Jon D Pearson
FQS Bear Equipment Inc
R and L Machine Shop Inc
A&J Pest Service Inc
Maxim Systems Inc
ONeal Steel LLC
Sales Systems Limited
Turner Auto Parts
Hiller Companies Inc
Waste Pro of Mississippi Inc
Radwell International Inc
Bearing & Supply of Tupelo
Hydraulic Service Company Inc
PKF Wallast Accountants & Belastingadviseurs
R&L Carriers Inc
MSC Industrial Supply - Class C Solutions
Boatright Glass Co LLC
EPES Logistics Services Inc
James Pest Control
Shred It USA LLC
Amory Paint & Home Center LLC
Stericycle Inc dba Shred It
Georgia Natural Gas Company
Jot Em Down
White & Woodley Mechanical Contractors Inc
Rite-Weight Inc
United Parcel Service Inc
Rainbow Spring Water Inc
Herald Office Supply Inc
Patriot Shredding
Gulf Sales & Supply Inc
Light Vending Co Inc dba Lighthouse Coffee Co
Muller Communications Inc
Indians Spring Water Company
Terminix Company Inc
Culligan Water Conditioning
Rent A John
Farm and Builders Supply LLC
Messer Hardware Inc
Tifco Industries Inc
North Carolina Dept of Labor
FedEx Freight Inc
Deshazo LLC

Valley Beverage Solutions
Sentry Data Management LLC
Refreshments Inc dba Professional Coffee Service
Holiday Ice Inc
Le Bleu Sary Distributing, Inc
Efird Land & Timber Co Inc
Pierce Timber Company Inc
East Carolina Timber LLC
360 Forest Products Inc
Canfor Southern Pine Inc
Ashley Farms and Trucking LLC
Duong Ling Production Company Limited
Glen Henderson Logging & Trucking Co Inc
Pacific Basin Supramax Ltd
Global Timber Solutions LLC
Spanish Trail Lumber Company LLC
MGT Teesside Limited
Woodridge Timber Inc
BVN Thanh Chuong Joint Stock Company
Uniper Benelux NV
Ryder Integrated Logistics Inc
Rockwell Automation Inc
Falling Oak Enterprises LLC
Trinity Industries Leasing Company
Tidewater Land & Timber LLC
Dupont Pine Products LLC
Hardy Technologies LLC
Timberline Trucking Inc
Ernst & Young US LLP
Charles Doolittle
Triangle East Timber Co Inc
Billy Barnes Enterprises
Tri State Land & Timber LLC
Spitzer Industries Inc
Beach Timber Co Inc
Jordan Lumber & Supply Inc
Cotton Commercial USA Inc
Enviva Management UK Limited
Log Creek Timber Company
Russ Logging LLC
Rayonier TRS Holdings Inc dba Rayonier TRS Forest Operations
Interfor US Inc
Kermit Broome & Sons Woodchipping Inc
JS Sewell Timber Co
Rex Lumber Company Inc

Rex Lumber Bristol LLC
Conner Holdings LLC
Southeast Fiber Supply Inc
Daiichi Chuo Kinkai Kaisha
Gator Wood Inc
Westervelt Company
Two Rivers Inc
Texican Holdings Inc
Southland Forest Products Inc
HSBC Bank USA National Association
Adams and Reese LLP
Burkes Mechanical Inc
Langdale Forest Products Co Inc
Carolina Pine & Hardwood Inc
McKinsey & Company Inc
Richard H Short
Pitts Logging Inc
Cross City Lumber LLC
Vinson & Elkins LLP
Claybourn Walters Logging Co Inc
International Paper Company
Soluni LLC
Stone Timber Corporation
R&S Logging Inc
Roseburg Resources Company
Edwards Wood Products Inc
Gasburg Land & Timber Company Inc
Bateman Logging Co Inc
Darden Logging LLC
Williams Brothers Trucking Inc
Intech Process Automation Inc
Gas South LLC
Hood Industries Inc
Beasley Forest Products Inc
Cotton Creek Chip Company
Medlin Forest Products LLC
CW Moore & Sons LLC
PNC Bank NA dba PNC Equipment Finance LLC
Battle Lumber Co Inc
Hofler Logging Inc
Heritage Land & Timber
Southeast Cleaning Solutions LLC
Tanner Pulpwood Company Inc
Cosfar Marine International Co Ltd
Pollard Lumber Company

Panhandle Forestry Services Inc
Greenwood County
Tracys Logging LLC
Beadles & Balfour LLC
Lawrence P Dugger Logging LLC
Union Level Land & Timber LLC
HW Culp Lumber Company
TR Miller Mill Company Inc
TAR Land & Timber Inc
Davis Logging of VA Inc
Discovery Benefits LLC HSA
Resolute Cross City LLC
Kraft PowerCon Inc
Rex Lumber Troy LLC
Weg Electric Corp
Great Woods Companies LLC
Murray Forestry Inc
Piedmont Pulp Inc
Irondale Industrial Contractors Inc
Enviva Management Japan K K
Stealth Partner Group
Boise Cascade Wood Products LLC
SandHills Timber Company
Kingstree Forest Products Inc
Hunt Forest Resources LLC
Shavender Trucking LLC
Deloitte Financial Advisory Services LLP
Can-Am Chains
Varn Wood Products LLC
Whitfield Timber Co Inc
Franklin Lumber LLC
JP Morgan Chase Bank NA
Enterprise Fleet Management Trust
Wesley Bennett Logging LLC
Lam Luf US LLC
NYK Bulk & Projects Carriers Ltd
Great Southern Wood Preserving Inc
County of Richmond
ABB Motors and Mechanical Inc
W T Jernigan & Sons Trucking Inc
David C Raynor Logging Inc
Cooper Marine & Timberlands Corp
Nottoway Forest Resources
Kornegay Logging
McWhorter Land And Timber

SouthernTimber Products Inc
Mobile Forest Products & Biomass Inc
Jonathan Todd dba
Signature Financial
Carolina Shavings INC
Midway Land and Timber Co LLC
Mega Force Staffing Group Inc
Boone Logging Co. Inc.
Foothills Forest Products Inc
JP Morgan Equipment Finance
Binderholz Enfield LLC
Wells Fargo Rail Corporation
Belastingdienst Apeldoorn
Sampson County Tax Collector
Conetoe Land & Timber LLC
Troy Lumber Company
John K Keppler
People 2.0 North America
Womble Bond Dickinson US LLP
Houldson Consulting Inc
Jeremys Timber Inc
River Edge Water Jet Technologies Inc
Northampton County Tax Collector
D&R Industrial Services LLC
Jimmy D Nelms Logging Inc
Lexco Inc
CWT Inc
Polaris Acceptance
Carolina Commonwealth Forest Products
Cedar Creek Timber Company Inc
Creedmoor Forest Products Inc
Cargill Inc
Corbett Timber Company
Tree Top Timber Inc
Raccoon Silva LLC
Connell Finance Company Inc
Robert E Carroll Logging Inc
CenterPoint Energy Resources Corp
Knight Material Technologies LLC
Enviva Management Germany GmbH
Tridelta Systems LLC
Sustainable Biomass Program Limited
Morris Forestry Services LLC
Binderholz Live Oak LLC
Greenforest Land And Timber Inc

TC Logging Inc
ACAS LLC
Timbeo LLC
Southeastern Timber Products
Mitsubishi Corporation
Triple H Transport Inc
Goldman Sachs
Sanders Engineering & Analytical Services Inc
Alabama Power Company
Triple Oak Land & Timber Inc
American International Relocation Solutions LLC
Rock Springs Forestry Inc
Liberty Electric LLC
Ware Forest Inc
Guardian Life Insurance Co CLAIMS
4B Elevator Components Limited
Beasley Timber Co Inc
David T Pickle Timber Co Inc
Hargrove and Associates Inc
Engie Energy Management SCRL
Arbor Tech Forest Products Inc
Gannett Fleming Inc
Nestec Inc
Pamlico Land & Timber Co
DJ Powers Co Inc
Lundberg LLC dba LDX Solutions
Varn Inc
Inez Forest Industries Inc
Southeast Forest Products Manufacturing Inc
SLR International Corporation
Coburn Forest Products LLC
Newsom Oil Co Inc
Lakeview Harvesting LLC
North Florida Woodlands Inc
T&T Logging LLC
Parker Clark & Crumpler Attorneys
Morgan Lumber Company Inc.
Thom's Transport Co Inc
Barksdale Enterprises Inc
Canfor Southern Pine Inc CAMDEN
Pete Johnson Logging
Bellwether Resources LLC
Trico Grading Inc
Precision Inc
Deerpoint Timber Products Inc

Canfor Southern Pines Inc Conway
Pine Street Strategies
Engineered Software Products Inc
Irwin Timber Co
Rayonier AM Products Inc
Railey and Railey PC
Mosaic Data Science
Peterson Rotterdam B V
Pricewaterhouse Cooper LLP
Virginia Custom Thinning and Chipping LLC
Elkins Sawmill Inc
Nord Gear Corporation
Savannah Bulk Terminal LLC
Myers Timber Co LLC
JE Kerr Timber Company
ALGS Inc
New East Timber Co Inc
Hartford Financial Services Group Inc
Marmac LLC
Buck Timber Co Inc
Elektran Inc
Asset Management Partners Inc
B&D Industrial Inc
R & M Fabrication Inc
Pearl River Land & Timber LLC
M&J Carroll LLC
Holden Temporaries Inc
Gibson Oil & Gas Co Inc
IBX Lumber LLC
TTL Inc
High Rock Forest Products Inc
River Ridge Forest Products Inc
Xcova LLC
Crawley Timber Co
Arena Fire Protection Inc
Edwards Inc
Lumber River Timber Company Inc
Benson Timber Services Inc
Verizon Wireless
Jernigan Oil Company Inc
TMT Solutions Inc
Shaun Wayne Sewell
Mississippi Department of Revenue
City of Chesapeake
Virginia Carolina Forest Products Inc

Kaufman & Canoles PC
North Carolina Department of Revenue
AGI Tramco
CITIBANK NA
GrassRoots Pork Co/Jones Farms
Bates Willamette LLC
Carolina Timber Brokers LLC
RB Lumber Co LLC dba DS Smith Receboro Lumber
General Labor Services
Pine Products LLC
Swift Lumber Inc
C Craig Pepple Consulting LLC
Jones & Carter PA
Jimmie Crowder Excavating & Land Clearing Inc
Jackson County Utilities
Mitsubishi HC Capital America Inc
Jones Welding Company Inc
United Bulk Carriers(Cyprus) Ltd
Triple O Enterprises Inc
Rotary Airlock LLC
Environmental Pneumatics Inc
CT Corporation System
Tax Trust Acct.
Big Top Services Inc
JMW Logging LLC
Higgins Electric Inc of Dothian
North Inlet Advisors LLC
Pinecrest Timber Co
John A Cruce Jr Inc
A & P Timber Co Inc
eSentire Inc
WearTek Inc
Albarrie Environmental Services Ltd
International Paper Co
Metal Technologies of Mufreesboro Inc
Sweco
GLS Staffing
Montgomery County MD
Meherrin River Forest Products
BDO USA LLP
Biewer Sawmill Newton LLC
Coastal Forestry Services Inc
Sampson County Public Works
Superior Land & Timber Corporation
4P Timber Company LLC

Faithful and Gould
Cogent Industrial Technologies Ltd
Benetech Inc
Sunrise Shavings LLC
Martin Sprocket & Gear Inc
Bell and Sons Trucking Co inc
TRC Environmental Corporation
JOHN DAVIS CWI/ASNT II, LLC
Swain & Temple Inc
Boyden
Ralph Alexander
Hometrust Bank
World Business Council for Sustainable Dev.
Pugh's Logging Inc
Riverstone Carlyle Management LP
Virginia Staffing Group LLC
BlackRock Material Handling LLC
Magnolia Forest Resources Inc
Enfield Timber LLC
SOBCON Concrete Company Inc
JW Jones Lumber Company Inc
North Point Timber LLC
Carolina East Forest Products LLC
Butler Snow LLP
Jr Frazier
K and J Transport
Upcountry Land Management LLC
Waste Management of Mississippi Inc
Arcola Lumber Company Inc
Desoto Timber Inc
Wise Farm LLC
Zeco LLC
WW Gay Mechanical Contractor Inc
Fulghum Industries Inc
Operational Sustainability LLC
Rickies Trucking
Sellers Forest Products Inc
Magnolia Land & Timber LLC
Superior Industrial Contractors LLC
Timber Company LLC
Sustainable Forestry Initiative Inc
US Hydraulic & Pneumatic Inc
Furr Grading & Paving Inc
White & Case LLP
Carter & Dwyer PC

Edsel G Barnes III LLC
Intec Thermal Energy
Dynaway AS
Columbia Gas of Virginia Inc
Continental Conveyor & Machine Works Ltd
Underwood Fire Equipment Inc
USNR LLC
Fairbanks Scales Inc
Moodys Investors Service
S&P Global Ratings
Superior Cranes Inc
T&S Welding LLC
Luhr Crosby LLC
Allfirst LLC
Laidig Systems Inc
American Concrete & Demolition LLC
RBC Capital Markets LLC
Cabin Lumber LLC
Powerscreen Mid Atlantic Inc
Bundy Logging Co Inc
Ray & Son Heating & Air Conditioning Inc
Flower Timber Company Inc
Ascentium Capital LLC
Jackson County Planning Commission
Coastal Carolina Land and Timber LLC
Concur Technologies Inc
Cashie Forest Products Inc
Earthworm
Comfort Systems USA Southeast Inc
GSI Group LLC
Holmes Murphy and Associates LLC
Andrews & Cole LLC
Timothy Strachan
Matrix Resources Inc
Business Wire Inc
TMCO Rubbish Site
Southampton County Dept of Utilities
FloQast
Janet Wong
Town of Ahoskie
Cagle Sawmill Inc
JCT Enterprise & Co LLC
Bennett Trucking & Logging LLC
Madison Wood Products Inc
ServiceNow Inc

TECO Peoples Gas
8X8 Inc
Centurion Industries Inc
River Ridge Timber LLC
Robert E Mason & Associates Inc
JPMorgan Chase Bank NA
International Welding & Fabrication
Madem Moorecraft Reels USA Inc
Beal Lumber Co Inc Prosperity
Pembelton Forest Products Inc
Carey Locke Logging Co Inc
GA West and Co Inc
Ramboll US Corporation
Strother Timber Co LLC
Watco Companies LLC
DCL Inc
Alpine Group Partners LLC
Sand Hill Timber
Forest2Market Inc
Asgco Manufacturing
Lakeside Timber & Land Management LLC
Lampe & Malphrus Lumber Co Inc
Barge Forest Products LLC
Deyo & Associates LLC
Rapat Corporation
Jernigan Forest Products LLC
Waste Industries LLC a GFL Environmental Co
Multi Mart Water Association
US Cloud LC
Milliken Advisors Inc
Industrial Development Authority of Sumter County
Cora Systems Limited
Colony Tire Corporation
Fitch Ratings Inc
Environmental Hydrogeological Consultants Inc dba EHC Enviro
National Council for Air & Stream Improvement Inc
Sand Science Inc
Coastal Plain Timber Co Inc
PADUCAH RIGGING
Stahura Conveyor Product Inc
Ressourcenmangel an der Panke GmbH
Custom Lawn Services LLC
Design Plumbing & Mechanical Inc
Wallace Industrial Inc
Ducts Unlimited Inc

Jerry G Williams & Sons Lumber Inc
Gary Whitlock
UE Systems Inc
HP Wood Products of Bladen
Sasnett and Colie Timber Company LLC
Slayton & Clary
Pattons Inc
Jack Batte & Sons Inc
Thompson Industrial Services LLC
Toppan Merrill LLC
Burgerworld Inc
Ernest J Newmes
Piedmont timber Inc
Voyage Power Ltd
Triple W Logging Inc
Shaver Wood Products Inc
David White Crane Service LLC
Eddie Rains Shavings Inc
Joe Powell and Associates Inc
Gates Milling Inc
Carolina Wood Enterprises Inc
Discovery Benefits LLC HRA
Kekst and Company Inc
Miller Mechanical Services Inc
Landon Barrier
Masaba Leasing Inc
Kiker Resource Management LLC
Heumann Enviromental Co LLC
MDL Contracting Inc
Bedenbaugh Logging Of Prosperity
Coldwater Timber Company
H&L Logging Inc
Panelmatic Greenville Inc
Progress Rail Leasing Corporation
CM Biomass Partners AS
Instel Power Services Inc
FC&E Engineering LLC
Magnetic Systems International
New Hanover County Tax Office
Calhoun Timber Inc
Evergreen Harvesting LLC
Fly Timber
S&S Industrial Supply Corp
Longleaf Alliance Inc
Phelps Industries Inc

Virginia Department of Taxation - Use
Best Wade Petroleum Inc
Samuel Son and Co (USA) Inc
Gibson Indsutrial Inc
Renewable Energy Innovations Inc
Vermeer Texas Louisiana
Pickin Pines Inc
Nitel Inc
Alpha Environmental Services LLC
Linkedin Corporation
Environmental Sitekeeper LLC
Electric Power Inc
Circle T Ltd Inc
Orrick Herrington & Sutcliffe LLP
Justifacts Credential Verification
Monroe County Tax Collector
Great South Timber & Lumber LLC
Clary Lumber Co Inc
Robinson Fans Inc
Neil Burgess Farms
John-Paul Taylor
Wilbourne Land & Timber Inc
Flint River Timber Co of GA Inc
CEM Machine Inc
Weaver Electic Inc
Melvin M Waters Logging Inc
Quality Mill Service Inc
American Forest Management
Farmers Produce Co
PwC US Tax LLP
Southern Maintenance Contractor LLC
Guardian Life Insurance Co ADMIN
Workiva Inc
DFS Contruction Coporation
Waste Management of Panama City
North Carolina Agriculture and Technical State University
Securities & Exchange Commission
Alliance Aviation Group LLC
ISN Software Corp
Buzhardt's Trash Service Inc
Thermcor Inc
ShopSabre
Richmond County Government Water Department
Diligent Corporation
Comin and Partners S.R.L



Phillip & Theophilus Logging LLC
Hankins Inc
Cahoon Brothers Logging LLC
Summit Logging LLC
Arkitech IT Limited
US Bank National Association
Professional Staffing Solutions
Cogburn Bros Inc
Planet Labs PBC
Baldwin Pole and Piling Co Inc
PalletOne of Virginia LLC
Truist Equipment Finance Corp
Southern Controls
Busy B Rental
Alabama Department of Conservation and Natural Resources
Alan Cottingham
McDowell Lumber Co Inc
Fastpath Inc
Taylor Pallets & Recycling Inc
SafeRack LLC
Falling Creek Log Yard Inc
AO Electric Co
Ranger Transport Inc
Eye Med
Stewart Saw Works Inc
BHC Trucking Inc
Hunton Andrews Kurth LLP
Intertrust
Annie Ruth Wilson
NWL Inc
NYSE Market Inc
Systems Navigator Consultants BV
Liberty Mutual Insurance Company
Knighthawk Engineering Inc
Quorum Analytics Inc
NexGen Crane & Rigging
Flender Corporation
Nordstrong Equipment Limited
Michael L Crisler
NC Dept Environmental Quality
Polymer Separations Inc
John Shellnutt
E&S Cranes LLC
Delaware Secretary of State
John A Strolis

KC Supply Holdings LLC
Mark A Coscio
Charter Communications
Ace Pole Acquisition LLC
People Solutions Inc
Greenhouse Software Inc
Treasurer of Virginia
Regions Bank Trust NRRE
Triangle Forest Products Inc
JWF Technologies LLC
Rapid Wireless LLC
Thomas Meth
Anson Mechanical Piping Inc
Landrum Timber Company LLC
Farmers Bulk Supply LLC
Marcus Gaddy
Tamarack Harvesting LLC
Flatwoods Forest Products Inc
Josey Lumber Company Inc
Conveyor Components Company Inc
Deans Landscaping Inc dba Deans Excavating
Jenkins Automotive & IndustrialSupply Inc
MC Dixon Lumber Company Inc
Bradley Arant Boulton Cummings LLP
Amy Rogers
Michael L Goodson Logging Inc
DocuSign Inc
Blasting Solutions Inc
Latham & Watkins LLP
Georgia Power 36222-49024
WEX Health Inc
Farleys Forest Products Inc
KR Snead Trucking Inc
Delinea Inc
Smyrna Ready Mix LLC
Federal Express Corp
Canfor Southern Pine Inc Darlington
Jim H Derryberry
Martin N Davidson
Burns Cooley Dennis Inc
Fire Protection Equipment Co Inc
Joyce Dayton Corp
Commonwealth Strategy Group LLC
Highground Services Inc
Law Office of Gregory M Varner and Associates

Bestest International
Masibanda Construction Engineering
Uwharrie Lumber Company
ED Pew Timber Co Inc
TMC Transportation
Peacock Timber and Land Solutions LLC
SonicAire Inc
Edgefield Timber Inc
Suttons Safety Shoes
IV & Claridge Construction LLC
Center for Toxicology & Environmental Health LLC
Clear Possibilities LLC
Kathryn Walsh
Walker Forest Resources LLC
Tricom Communication Services Inc
Mathis Plumbing & Heating Co Inc
Springer Eubank Company Inc
RCT Logging LLC
Cecil Eunice Trucking Co Inc
Bluewater Rentals LLC
Baker Tilly Capital LLC
Parsons Woodworking Inc
General Air Products Inc
Locomotive Specialist Inc
Applied Technical Services Inc
Schenck Process LLC
Eaton Corporation
HeirShares LLC
Influence Spain S.L
David G Rodenkirch
CFF Stainless Steels Inc
Vo Thi Hong Suong
Austin M Harvey
American Scaffold Inc
Southern Material Handling Inc
AL-Tom Forest Products Inc
Law office of Pamela Harrigan-Young
Ingersoll Rand Industrial US Inc
Victoria Harrell
Tar River Industrial Services LLC
John F Stroud and Son
S4 Industrial
Max A Holdo Baggott
Michael Nerbun
Mark Keatts

TJS Logging Co Inc
Triple J Tie & Timber
Marine Oil Service Inc
Roanoke Valley Heating & Cooling Inc
Craig Lorraine
Durr Systems Inc
Conley Sheet Metal Works Inc
Gold Hills Forest Products LLC
Jonathan Moore
Global Equipment Company Inc
Precision Machine & Manufacturing Co Inc
Foley Hoag LLP
Guidepoint LLC
CompTraK Inc
Roanoke Economic Development Inc
Advanced Technology Services Inc
McCarthy Tire Service Co of NC Inc
Bloomberg Finance LP
Tenney Way
Wood Advisors LLC dba Wood & Co Consulting
Aaron R Leftwich
Gregory Cabe
King Lumber Inc of Liberty SC
FPC Vinings
AC Controls Company Inc
HRT Marine Services LLC
Georgia Department Of Natural Resou
Mack Manufacturing Inc
Summit Industrial Contractors LLC
Foley Material Handling Co Inc
Pebco Inc
Southern Earth Sciences Inc
Contoural Inc
Integrus USA LLC
Eriez Manufacturing Co
OneBrightDay Ltd
Auditboard Inc
Kelaca LLC
Venturedyne Ltd dba Dings Company
Ruhrpumpen Inc
Stetson Builders Inc
Blackstar Solutions Inc
EZ Recycling LLC
Gregory Vincent Rhodes
William G Gordy

Soterra LLC
Sonata Software North America Inc
Industrial Software Solutions 1 LLC
Valued Advisor Fund LLC
Clarkes Sheet Metal Inc
Mississippi Department of Environmental Quality
Structural Concrete & Millworks Inc
Brewer Equipment Co Corp
Scotch Plywood Company Inc
Richards Layton & Finger PA
Markit Group Limited
Sudduth Industrial LLC
Airco Industrial Services LLC
TEC Engineering Sales LLC
Daniel Perg
Chatham County Tax Commissioner
Northern Blower
Southern Forestry Consultants Inc
Series One of Twin Creeks Timber LLC dba Green Diamond Manag
MGK LLC
Shonda Russell-Nelems
LeAnn Hamm
AAA Tree Experts Inc
East Coast Umbrella
Bowling Logging Inc
Edgar Fogleman
Moore & Lee LLP
Axis Enterprises Inc dba Axis Promotions
Lawn Hoppers
Edgeworth Excavation LLC
Robert Eli Fountain Jr
Matthew A Cutshall
North Wind Processing Cooling Ltd
WO Grubb Steel Erection Inc
Homan Forest Products Inc
Environmental Technical Services Inc
TW Trucking
James S Miller
Darren Graveel
Bradley E Young
Andrews Brothers Inc
Tri County Pole & Piling Inc
Sumter County Water Authority
Carolina Striping of North Carolina Inc
Peak Leasing LLC

Repairtech LLC
KOENIG Communications LLC
Chatham Hedging Advisors LLC
Indeed Inc
Russell Jones
Marine Equipment Supply LLC
Virginia Department of Taxation
Gasburg Equipment Co Inc
Clean Harbors Industrial Services Inc
A Plus Management LLC
Maynard Cooper & Gale PC
Mid South Engineering Company
Mosaic Consulting Group LLC
Franklin K Hinton
United Insulation Co of Wilmington Inc
Holland Industrial Supply Co
Rives & Reynolds Lumber Company Inc
Stella-Jones Corporation
Macroseal Inc
REF Leasing Co Inc
Fisher and Phillips LLP
Ogletree Deakins Nash Smoak & Stewart PC
Ajilon
Wolf & Company PC
Morin Repair Services LLC
Betty B Walker
Southway Crane & Rigging
Calvert-Spradling Engineers Inc
True Find Staffing
VelvetJobs LLC
PB Parent LLC dba Pye Barker Fire & Safety
Mark Haser
Traliant Holdings LLC
Fabreeka International Holdings Inc
Air Solutions Inc
O2 Collaborative Inc
Florence Electric & Rewinding Inc
Standard Filter Corporation
Fike Corporation
Power & Rubber Supply Inc
Alpos Logging LLC
KTR Corporation
Harold Beck & Sons Inc
LogicMonitor Inc
Impact Fire Services LLC

American Remediation & Environmental Inc
Troy L Conway
Kustom Mobile Detailing LLC
Southern Industrial Scales LLC dba Scale South
RMA Worldwide Chauffeured Transportation
3N1 Project Management LLC
Christopher P Bulls
Johnson Sawmill
Mid Atlantic Crane and Equipment Company
Samantha J Hemingway
John W Jones
Redwines Garage and Parts sales Inc
SC Department Of Health And Envirom
Crane Tech LLC
CBR Equipment Rental
Fidelity Investments Institutional Operations Company LLC
Edwards Exterior Services LLC
Inclusive Capital Partners LP
Northland Capital Equipment Finance
New York Blower Company
Florida Forestry Association
Curbell Plastics Inc
Alabama Department of Revenue
Adams-Warnock Inc
ProChem Inc
Terracon Consultants Inc
Aramark Refreshment Services
Process Solutions Inc
Paul C Pereira
John G Guthrie and Sons Inc
Holland & Hart LLP
City of Waycross
Kurgan Landcare Inc
Turner Supply Company
WPNT Communications LLC
Ringspann Corporation
Antonio Mouer
Peggy M Cuervo
Hodges Lawn & Landscape Inc
Superior Boiler LLC
LPS Equipment & Acquisition Co Inc
Efrem Morgan
Scot Rudolph
Donald R Young Logging Inc
Politico LLC

Michael Bernat
Daybreak Insulaiton Co Inc
Diversified Search LLC
Alpha Fabrication and Installation
Addleshaw Goddard LLP
JM Miles Construction Inc
Glenn Machine Works Inc
Rhinehart Railroad Construction Inc
Mallette Brothers Construction Co Inc
Staff Zone
Turn Bull Lumber Co
Nexsen Pruet LLC
Bureau Veritas UK Limited
Tectron Engineering Company
Argus Media Inc
Maxar Intelligence Inc
Domtar Paper Company LLC
Southeast Land Surveying
Paradise Point Marine LLC
Team One Communications Inc
William K Reilly
Yasser De Jesus Negrin
Eastern Electrical Corporation
Rankin Timber Co
Jeffrey Walker
Desoto Treated Materials Inc
Adorama Inc
Netwrix Corporation
Seaboard Timber Co Inc
Jeffrey R Fink
SEDNA System Inc
Q4 Inc
Moran Hauling Inc
Unifirst
Henderson Timber Felling Inc
KMA Electrical Services
Candace D Pineau
AirTek Construction Inc
KCW Contracting LLC
Ohio Grating Inc
Southeast Valve Inc dba SVI Industrial
SunSource
Cahoon Logging Co Inc
Lofts at Bethesda Apartments Owner LLC
REW Corporation

Aaron Boyd
HP Inc
Keens Portable Buildings INC
Elberta Crate & Box Company
Pallet Source Inc
Forest Resources Association Inc
J Frank Associates LLC
Industrial Lubrication Services LLC
Net Results Group LLC
Robert Morgan Jr
Nitro Software Inc
Emily D Huegel
Seegars Fence Company Incorporated of Rocky Mount
Southern Land & Timber Consultants LLC Escrow Account
Going Broke Trucking LLC
Taylor Sawmill Inc
Spark Biomass Consulting Inc
Charles C Elliott
Kenneth C Holland
Dun & Bradstreet Emerging Businesses Corp
Drew Bennett
JK Moving & Storage Inc
Radiant Global Logistics Inc dba Service by Air
B&B Hose & Rubber Co Inc
City of Marianna
Vulcan Construction Materials LLC
3nergy Limited
Markit North America Inc
Carolina Fiber Communications Inc
Everlaw Inc
Public Company Accounting Oversight Board
Ogier Global Limited
Layton Curd
Perks Plus Landscaping
Richard West Company Inc
B.A.M.A. Mill Services Inc
Andritz Iggesund Tools Inc
Bag Supply Co Inc
Lancaster Electric Company Corp
Yanina A Kravtsova
Florida Gas Transmission Co LLC
Alert Media Inc
4R Properties Inc
Hydraulic Hose Depot Inc
Rasmussen Air and Gas Energy Inc

American Forests
Meltwater News US Inc
GreenX Utility
Moffatt & Nichol
MTECH INC
Kykenkee Inc
Walton Woodworks Inc
Safetrak
Data2Go Wireless
Belzona Carolina Inc
Charlie Garner
Applied GeoSolutions LLC
John Scott
Isle of Wight Forest Products Inc
General Bearing Industrial of Waycross LLC
Roberts Landscapes and Property Management
Coastal Forklift and Hydraulics In
T E G Enterprises Inc
Buchanan Lumber
Material Handling Exchange Inc
Stephen L Ganucheau
Republic Services Inc
Rocky Mount Radiator & A/C Inc
Atlas RFID Solutions Store LLC
Benjamin Garnett
Glenn Schiffman
Sun Machinery Company
SITECH South LLC
Canon Financial Services Inc
Jim Whitehead's Best One Tire & Service
Trillium Drivers Solutions
Allen Owens Construction and Paving Inc
Bravo Services LLC
D&D Fabrication
Whoop Inc
E J Bryant Logging Co Inc
RMI LLC
Brady Trane Service Inc
Richard L Francis
Eastern Crane & Hoist Inc
Stromquist & Company Inc
The Rewritten Story Foundation
Print 1 Printing
Bill Carone Chevrolet GMC Buick
Industrial Kiln & Dryer Group Inc

Total Quality Logistics LLC
L & J Engineering INC an L& J
Fowlkes Plumbing LLC
Prillamans Crane & Rigging Inc
Milliken Forestry Company Inc
Ameritas Life Insurance Corporation
CE Thurston & Sons Inc
Richard L Robertson & Associates
Kokopelli Cleaning Services
Edward R Smith
Bank of Montreal
New Life Painting Services LLC
Diversified Industrial Products Inc
Continental Agra Equipment Inc
Harpole Steel Buildings Inc
Charles Black & Associates Inc.
Petrochem Insulation Inc
Dominic Blane Tarleton
Brandi Colander
Virginia Forestry Association
MKS Group LLC
Holiday Cleaners LLC
Timber Harvester Inc
AdashAmerica Inc
Long Timber Co Inc
Affordable Office Cleaning Service
Steve M Ferguson
Everest Scale Inc
Heaton Construction Inc
G&M Carr Trucking
Parker and Lynch
Precision Moulding and Woodworks Inc
Wildlife and Forestry Development
D Taylor Company
M&W and Associates Inc
B&G Equipment of Hattiesburg LLC
Circle S Ranch Inc Circle S Shavings
RS Corcoran Co
Rayonier Performance Fibers LLC
American Rewinding of NC Inc
George County Tax Assessor-Collector
First Public Relations SP ZOO
Dynamic Quest LLC
Jens Wolf
Christopher W Davison

Department of Environmental Quality
Dust Control Technology Inc
Waterway Surveys & Engineering Ltd
Electric Motor Sales & Service Inc
Christopher Brown
Jerry Cox Logging
Green Strategies Inc
Black Family Land Trust Inc
Winston County Self Help Cooperative
Freeland & Associates Inc
Buettner Energy and Drying Systems North America LLC
Plaza Golf Cart Sales Inc
B&B Lumber
James F Hummer
JMS Southeast Inc
Wells Mechanical Services LLC
Speedy McQuaig and Sons Inc
Kice Industries Inc
Christopher Wardwell
A-1 Trucking
Allen & Overy LLP
Ronnie Lee Crane
Custom Advanced Connections
Fleet Response
Hurst Boiler & Welding Co Inc
Select Search LLC
Will Altman
Tetra D Nails
TSS Renewables Inc
Denise Davis
Piedmont Electric Motor Repair Inc
BSI Mechanical Sales & service
Thomas Mathews
Kimball Midwest
John Keppler
Scott Davis Chip Co Inc
Southeastern Precision Tools
Verder Scientific Inc
Pro Industries Inc
World Scaffold LLC
Fluid Engineering Inc
Michael Blejwas
Oakcrest Lumber Inc
Kelligent LLC
Century Link

Alexander J Catlaw
Hieco LLC
Arbill
Tate Engineering Systems Inc
Milton J Wood Company
Bioenergy Europe aisbl
Time Warner Cable Enterprises LLC
Innovoyor Inc
Forestry Association of South Carolina
Sumitomo Corporation
Driver Contractors Inc
FL Turlington Lumber Company Inc
Baltic Exchange Ltd
Equinox Fitness Clubs
Marietta Wood Supply
Rosemount Inc
David Jarrett
Southeastern Freight Lines Inc
Kevin C Swinney
Thur O Clean Inc
Fidelity National Title Insurance Company
Esco Corporation
Franklin Disposal & Recycling LLC
WA Jenkins LLC
TestAmerica Laboratories Inc
Christopher A Smith
Stephen W Stroud Jr
Robert Russell Martin
Holthouse Carlin & Van Trigt LLP
Spivey Rentals Inc
Environmental Acoustical Research Inc dba EAR Inc
Kipling Enterprises Inc
Atkins Data & Telephone Services LLC
Fulford Fill Dirt Landscaping Inc
WW Enroughty & Son I
Parr Lawn & Landscaping
Buddy T Bowman
Investis Digital Inc
Diversified Wood Products Inc
LE Smith Consulting LLC
Sigmond Jamison
OTJ Architects Inc
Thomson Reuters
W&K Enterprise LLC
Dobbs Equipment Southeast LLC

Hawthorne Lane LLC
Jessie Dzura
Preston Bush
Southland Fire Protection LLC
Canal Wood New Bern
AXSMarine SAS
Anna M Johnson
John H Scott
Middle Georgia Machine Inc
Rutland Lumber Company Inc
Cox Business
Industrial Air Technology Inc
Entech Products Corporation
Under Pressure Wilmington LLC
Drake Sawmill LLC
Thompson Engineering Inc
Franklin Futrell
Mettler Toledo LLC
Connection Technology Center Inc
Jonathan Boggs
Donald S Applewhite
Ahern Rentals Inc
Timberland Solutions Inc
Woodrow Sapp Well Drilling Inc
Meridian International Center
Evergreen Packaging LLC
Amphenol EEC
Hapman
Wells Fargo Equipment Finance Inc
K&S Lumber LLC
TownePlace Suites
Barron Hewetson
D&T Sawmill
George L Handler
Portsmouth City Treasurer
Roadmart Inc Marianna
Covington Heavy Duty Parts Inc
Pablo A Quintana Zavala
GreenGasUSA LLC
Andrew Prohaska
Christian Prohaska
Atlantech Online Inc
Heat Transfer Sales LLC
Fire Connections Inc
Rex J Frederick Jr

DF King & Co Inc
Sandhills Consolidated Services Inc
Footwear Plus LLC
AST Storage LLC
Kimberly DuBose
Southern Vending
Oak Mountain Harvesting LLC
Datawatch Systems Inc
Preferred by Nature FMBA
Oakman Hardwood Inc
Kim Lloyd
Taylor Wessing Partnerschaftsgesellschaft von Rechtsanwalten
Choice OpCo, LLC
Sammy's Septic Service
Blythe Land Clearing
FireHoseDirect
Wushuang Ma
Air Filter Sales and Service Inc
Blake Power
Dunn Service Group Inc
Biomass Energy Labs
Bullock Brothers Equipment Co
Overly Hautz Motor Base
Gulf Coast Air & Hydraulics Inc
Norb Hintz
Timber Automation LLC
Tice Engineering Inc
Cowin Equipment Company Inc
Brunswick Financial Advisory LLP
TSI Teal Sales Inc
ServAll Welding & Fabrication Inc
Quench USA Inc
Livingstone Graphics
Joshua C Wearley
Coley Road Landfill
Kenison Dudley & Crawford LLC
Akin Gump Strauss Hauer & Feld LLP
Twelve Grounds LLC
South Carolina Department of Revenue
Overhead Door Company of Norfolk
Barry Parrish
Billy (Joe) Gable
B Equipment Inc
Precision Communications Inc
Jason S Eberstein

Redline Precision Machining Inc
Sunrise Network Solutions Inc
Red Coats Inc
Thomas E Jackson III
Mark Inge
Reeves Lumber Products
Gilkey Lumber Company Inc
Thetus A Barksdale
Carolina Forest Products Inc
D&V Services Inc
Baldwin Sales & Leasing Inc
Mary Jane Zabala
Robert B Harrell
TK Elevator Corp
Opterra Solutions Inc
TEREX USA LLC
Designs of the Times Inc
Steven T Fair
NC Glass Company Inc
Stribling Equipment LLC
VSC Fire & Security Inc
Robert J Pruett
Glassdoor Inc
Clinton D Pearce
Tech Specialist Inc
Chainparency Inc
Gulf SouthCommunication
Waycross Recycling Company, Inc.
American Material Specialist
Jerry Blount Forestry & Construction
Douglas A Rembisz
Slover & Loftus LLP
Todd Construction LLC
Catherine Thomas Grazioli
Jesco Inc
Robert Abbott
Dudley Lumber Co Inc
Metso Outotec USA Inc
National Filter Media Corporation
Aeromechanical LLC
Conductix Inc dba Conductix Wampfler
S&P Global Limited
South Atlantic Galvanizing
Holden America IL LLC
Cooling and Herbers PC



Georgia Power 46915-05007
Piedmont Hardwood Lumber Co Inc
DH Pace Company Inc
Ametek Arizona Instrument LLC
Marvin Mills
All Roads Equipment LLC
Compliance Assurance Associates Inc
Energy Post Productions BV
Bete Fog Nozzle Inc
John W Bennett
Alabama Forestry Association
Erika Back
Culligan
Rubberedge
Rachel McDevitt
Parton Lumber Company Inc
Adam R Graddick
Karl Nicolaus
Cobb's Corner Inc
Joyner Trucking LLC
Creamer Metal Products Inc
Shawn Cook
Angela K Wilson
Spencer T Apple
Practising Law Institute
Mobile Mini Inc dba Mobile Storage Solutions
Joseph Harrell
Miller & Chevalier Chartered
Energy Systems Southeast LLC
Condustrial Inc
Staclean Diffuser Company LLC
Jeffery N Erkhart
Jason D Buntun
Reagan Flooring LLC
Michael Flint
Justin Daniels
Charlotte C Rector
Smoke House Lumber Co Inc
Roberrt J Reed
Nationwide Boiler Inc dba Pacific Combustion Engineering
Tri State Truck Center
CL Dickert Lumber Company Inc
Kepley Frank Hardwood Co Inc
3K Lumber
Pallet Factory Inc

Advanced Valve & Instrument Inc
Faith Harvesting LLC
Carolina Stromwater Consultants LLC
Devco Corporation
Priority Insulation I LLC
Clean Energy Buyers Association
Town of Garysburg
Jackson County Economic Development Foundation Inc
Oliver Logging Company Inc
American Loggers Council
Fuze Inc
Parks Portable Toilets Inc
Brown Plumbing & Septic LLC
Midsouth Mechanical Inc
Clickstop Inc
James Geraghty
Deep South Equipment
Lynda C McCarty
BFPE International
Ronnie's Lumber Mill
James Patterson
Devin S Wyatt
NSF International
Wood Recycling of MS Inc
CCH Incorporated
Perpetual Evolution Designs LLC
Trane US Inc
Industrial Magnetics Inc
Techmate Technologies Inc
Orion Project Services (Houston) LLC
John H Carter Co Inc
Koorsen Fire & Security
Marsh Road Lumber Co
American Seal & Packing
Taylor Corporation
Porters Wood Products Inc
Robert Niska
Hi Line Inc
Stelter & Brinck Ltd
Patricia E Hampel
Riverstone Equity Partner LP
Ametek Arizona Instrument LLC dba Ametek Brookfield
Bruce J Salonek
Fox Equipment LLC
Davis Enterprizes

Dozier Crane & Rigging LLC
County of Henrico Virginia
Benchmark Buildings & Irrigation Inc
Florida Hose & Rubber LLC
Washington Metropolitan Area Transit Aut
International Minute Press
Sparrows Offshore LLC dba Hawk Bidco US Inc
Isaac P Kichak
Keshaan R Cuffee
Wholesale Cash & Carry Inc
Litera
Roxanne B Klein
De'Mondrae J Harris
Dustin A Deloatch
Epperson & Company
InfinityQS International Inc
GBT Associates LLC
Christopher Pascal
William Bennett Jr
Lewis Smith Supply Corp
Abendock Security Solutions Inc
Nicholas Agreste
Convenient Glass Service Inc
HYG Financial Services Inc
New Pig Corporation
Estes Express Lines
Scarlett Nahas
Delfin Industrial Corporation
Century Spring Corp
RodTech LLC
IPromoteu.com Inc
Northern Tool and Equipment
Precision Blasting Inc
Price Waterhouse Coopers Belastingadviseurs NV
Alabama Bearings Inc
Hoists Direct LLC
Rahein J Mayhew
NS United Kaiun Kaisha Ltd
Russell Express LLC
Girl Scouts of Greater Mississippi
Equity Methods LLC
Waycross Lawnmower Center Inc
Creative Business Solutions Inc
Florida Department of Revenue
DR Davies Contractor LLC

Benjamin C Weiland
Regentech Innovations LLC
Georgia Power 21598-07022
S&P Global Platts
Lees Storm Shelter Inc
Jason Blane Davis
Anver Corporation
Tank Depot
John W Baird Jr
InSource Software Solutions
Keyence Corporation of America
Unitherm Inc
Canal Wood Laurenburg Wallace Regalwoo
Civil Works Contracting LLC
Kristopher J Giltinan
Scott R Hile
Danos Investments LP
David Howell
Dentons Luatviet
DS Services of America Inc
mPower Transport LLC
BMG Metals Inc
Yarber Forestry Products LLC
Best Sand & Gravel Inc
Jessica Alexander
Guardian Fire Equipment Inc
Minitab Inc
Bruce Burton
Kaylyn Glenn
Carolina Equipment Hauling
Delta Industries Inc
Florida Department of Environmental Protection
Clive J Edmondson
Shortys Septic
B+B Ice of Tampa Bay Inc
Atlas Copco Compressors LLC
Lakelands Overhead Door LLC
Halifax Community College Foundation
Capitol Advocacy LLC
Accurate Marine Environmental LLC
Alston & Bird LLP
Elizabeth S McCombs
Colonial Oil Industries Inc
Barry Boyd
Covenant Media of South Carolina LLC

Jaamsim Software Inc
Baker & Hostetler LLP
Alejandro Flores
Todd Watson
Steve Wellman
Treston B Parris
Dentons Europe LLP
Equipment Repair & Service NC Inc
Shai Even
Christopher B Belcher
Blue Sky Network LLC
Burt Davis Solutions
Norfolk Machine & Welding
National Power LLC
Rajiv Desai
K&J Winsupply Industrial PVF
Stone R Tolbert
RailState LLC
Twisted Hickory Lumber & Tie LLC
J Henry Holland
Brownlee Morrow Co Inc
Christopher Seifert
Matros Technologies Inc
R+L Truckload Services LLC
Chasity Yarborough
Carolina Industrial Filtration LLC
Kaylie N Hogan
Christopher S Tomlinson
Nicholas Norton
WLOX
On-Site Hose of Greenville LLC
Danny Maness
Riley Gruetzmacher
Holy Cross Lutheran Church Troop 58 BSA
Dimitri T Williams
Clear Creek Wood Products Inc
WeatherCall Services LLC
Hill Construction LLC
Udemy Inc
NOREX Inc
Lockers Unlimited Inc
Laura Rendon
Maria Moreno
Alison P Montgomery
Tyler Hill

B&B Sawmill
Marubeni Corporation
Charles P Watkins
Gilmore Puckett Lumber Co
Frank Recruitment Group Inc
M J Price Construction Co Inc
Gray & Sons Construction Inc
Factiva Inc
Control Union Canada Inc
Specialty Industrial Chemical
Colby Service & Supply LLC
Karl E Dodge
T&T Fencing Company Inc
Cole Fence LLC
Ribeye's Steakhouse
Jose Velasquez
Justin M Spencer
David Beasley
Willoughby Buffing and Waxing Service
JAK Mouldings & Supply Inc
Omega Consultants
Andrew W Downs
Hampton Roads Crane & Rigging Company
Fogo Data Centers
Beard Equipment Company
Kornegay Company LLC dba Sleep Inn & Suites
George County Board Of Supervisors
PRADCO
Calvin R Redman
Jessica Baskerville
Estial Vernon Reynolds III
United Way of Richmond County
Glass Lewis & Co LLC
M&N Electrical Services Inc
Elizabeth River Project
Marlow Fabrication Inc
Habitat for Humanity of the NC Sandhills Inc
Ana Livadaru
Rolison Tie & Lumber
Comcast of Maryland
Bayou Concrete LLC
Deutz Corporation
Timber Mart-South
Madison Cox
Capital Tractor Inc

Crane Industry Services Inc
ICR LLC
Goodgames Incorporated
Commercial Ready Mix Products Inc
Legacy Land Management
Peckar & Abramson PC
All Industrial Electric Supply Inc
Gulf Coast Emergency Response Academy
Richard Harris
Halls Fire & Safety Inc
Treknocom Engineering Pvt Ltd
Lewis Brothers Logging
United States Treasury
Richmond County Chamber of Commerce
Steel Clad Inc
Samsara Inc
Stewart & Stevenson FDDA LLC
Rhandal McGlothlin
American Forest Foundation
IFM Efector Inc
Quitez Burke
Fred Fayard Inc
Megan Donckers
Stephen T Booher
Wade Cotton
Callie Kay's General Store & Outfitters
Hydraulic Shop LLC
Ruwac Inc
Lee Jackson
TSW Automation Inc
Seedburo Equipment Company LLC
David Knowles
Ernst & Young Product Sales
Interstate Products Inc
Hauni Richmond Inc
Ryan N Laubach
LumbeJack LLC
BMH Processing Inc
North Carolina Chamber
Jerry Ward
International Machine Technology
EF Thompson Geotechnologies Inc
American Track Generations LLC dba American Track
Aon UK Limited
Nicholas R Smith

Akin Welding
Tyler M Brown
Water Spigot Inc
Marcus Natividad
ECS Mid Atlantic LLC
Greer Enterprises LLC
Tidewater Value & Fitting Inc
Halifax Works Industrial Medicine
Saoni Sen
Celebration Church
Southern Group of South Carolina 2005 LLC
Self Regional Healthcare Foundation
Megs House
Altmayer Ltd Partnership
Center for Heirs Property Preservation
Print O Stat Inc
Thomas H Underwood
Wolseley Industrial Group
Lena L Caisley
Northwestern Mutual
Data Weighing Systems Inc
Redwines Salvage Sales Inc
Brewer Tree Service LLC
Takeisha Glasgow
Chalmers & Kubeck South
Electromatic Equipment Co Inc
Genuine Parts Co dba NAPA Auto Parts
Matthew R Lamb
Moran Environmental Recovery LLC
KPM Analytics North America Corporation
Southeastern Cable Products Inc
Consolidated Pipe & Supply Company Inc
Stacey Dungan
Groeneveld Lubrication Solutions Inc
Terrence L Miller Sr
Laurent Kosakowski
M and M Welding and Mechanical LLC
Arc Energy Services Inc
Richard K Turner
Potomac Mechanical Contractors Inc
Jeffrey M Keeton
Glassgow Trucking Inc
Michael Mason
Marine & Industrial Rigging and Testing Solutions
Thomas Wenthe

Justin Coffey
National Laboratory Sales
Hampton Roads Utility Billing Service
First Environmental Nationwide Inc
Steve Tucker
Nationwide Electric Supply Co Inc
Hill Dickinson LLP
Charles B Stone
James Hayden Nobles
Canadys Termite & Pest Control Inc
Versa Integrity Groups Inc
Vaughn Company LLC
Livingston & Haven LLC
Timberline Forestry LLC
Boys & Girls Club of the Crescent Region
Combustion & Controls, LLC
Kyle Kershaw
University of West Alabama Foundation
Afton Schneider
Miquel Lopez
Randy Hayne
Derek B Corbett
Georgia Forestry Association - SFI
Robby Culp Dozer - Excavation and Forestry Service
Schneider Electric Buildings America Inc Inc
CC Jensen Inc
Dwight Gerding
Sherwin Williams Co
Climate Control Systems Inc
Absolute Freight Brokerage LLC
Virginia Loggers Association
Advanced Emergency Services Training Inc
Michael K Floyd
Recarla Wastella Denson
John W Poucher
Justin Bailey
Osha Bergman Watanabe and Burton LLP
Puckett Trucking Inc
Apalachee Forestry Services LLC
Meehan Fuel & Energy Solutions Inc
Federal Express
Travis L Parker
Southern Soul Catering & BBQ
Safety Shoes Plus Inc
James M McDaniel

Precision Timber Harvesting LLC
Richmond Community College
Erick A Collins
Saurabh Pandey
ERP Automated LLC
Willie Middleton
Driftwood Corporation
Keshia Petty
Carolina Scales Inc
Capital City Consulting LLC
Coastal Pines Technical College Foundation
Stone County Economic Development Partnership
Sheats Consulting PLLC
Scott Bowser
William Rogers
Faith Assembly Outreach Ministries Boys to Mentor Program
Food Bank of Greenwood County
Shamrock Consultants Inc
Financial Accounting Standards Board
Coastal Rail Scales LLC
Unifirst First Aid & Safety
AtlasElektro
John C Bumgarner
Cowling Bros Inc
Yulia Gray
John L King IV
Netarus LLC
Lancaster Safety Consulting Inc
Mackeys Ferry Sawmill Inc
TopHand Sports
Don Grant
Adam Lenarz
Hensortech LLC
Harsha Patel
Howell & Sons Lumber CO LLC
Signet Management Group Inc
Mackenzie Heaslip
Crown Equipment Corporation
Meat on Main LLC
Andrea Bronson
Mangums Inc
Project Resources Group Inc
Timothy Perreault
Select Timber Services Inc
Tindall Enterprises Inc

Shane Lockhart
Yokogawa Corporation of America
Carlos A Hernandez
Rebecca Marshall
JER HR Group LLC
Steel Services Incorporated
Gerrard & Associates Inc
DM Hill Trucking LLC
Dentons UK & Middle East LLP
Woodrow W King
Enqlare AB
Blank Rome LLP
Christopher M Sweeney
Whitlow Green EPA Smoke School LLC
Joseph Evans
Georgia Department of Revenue
Town of Dobbins Heights
United Way for Jackson & George Counties MS Inc
Ray C Weaver Mechanical Contractors Inc
think-cell Sales GmbH & CoKG
Vortex Tool Company, Inc
Atlantic Coast Heating & Cooling Inc
Carter Signs LLC
Kyle Prendergast
FIA Timber Partners II LP
George A Israel Jr Inc
Hackworth Reprographics Inc
Branton Schomburg
Kenneth R Hodges
Southernway Restaurant & Catering
Southern Truck & Equipment inc
Airmatic Inc
Olivia L Rhodes
Cattron North America Inc
Derrick T Steelman
Siemens Industry Inc
Irvin Auto Parts
Bass Electronics Inc
eFax Corporate
Carolina Ice Company Inc
Champion Media LLC
Leon Murph
Mississippi Forestry Association
Shearin Loader Service
Auxadi Contadores & Consultores Portugal LDA

American Stainless and Supply
Travis R Smith
Stephanie E Phillips
Precision Paving LLC
Renee Boatright
Insight Direct USA Inc
Emily Ulrich
Lowe Electric Supply Co
Fire Recovery USA LLC
M&M Industrial Maintenance Inc
William J Moss
Primatech Inc
Alvaro G Garate
The Weathers Group
Eva Tiffany Zlotnicka
Gerrit L Lansing Jr
Jeffery W Ubben
Mark Technik
Palmetto Electrical Systems
Maribel Arellano
Evans Plumbing & AC Inc
Grain Processing Corporation
Quality Equipment & Parts Inc
Michael Fordham
Aces Global Quality Services USA LLC
Macs Supply of Savannah LLC
Marietta Dry Kiln LLC
Roanoke Chowan New Herald
Jacob Westfall
Centro Inc
Jason Edwards
Michael Andrew Johnson
New Bethel AME Zion Church
Globo Maintenance and Cleaning Services LLC
Hertford County High School
Swampfest Inc
Forest Stewardship Council US
Gourmet Gang Inc
Randy Guy
Southampton Towing & Recovery
Rex M Grimmett
Whitakers Golf Carts Inc
Joseph M Kittrell Jr
Logan Green
True View Window Tinting LLC

H&L Outdoor Services
ITAD Technologies LLC
Industrial TurnAround Corporation dba ITAC
Walton Clark
Pro-Lock Locksmith Service LLC
Carson Lyman
FFM Inc
Zeke-Trice LLC
Bryan Snyder
Teems Electric Co
Vertiv Corporation
Shelly Daughtrey
Tommy Stainback
Triple Crown Products
Michael C Greene
Suntrac Services Inc
Macfred Benson
Brian Nola
Lorenzo Thompson
Communications International Inc
Mediant Communications Inc
Rotary Club of Mount Olive
Katherine L Maxey
George County Chamber of Commerce
JW Cole Consulting LLC
Terrasource Global
XPO Logistics Freight Inc
Fletcher Oil Company
Nga N Nguyen
DATO Technologies
Matthew J Koca
Hanover Electric Motors & Supply Inc
Yvonne M Weaver
ASGCO Manufacturing Inc
Hand Arendall Harrison Sale LLC
Scotland Occupational Health
Cierra Ray
Robert Bradley
Reaves GovCon Group
AssetWatch Inc
Scott Palmer
Danielle Eaton
Lauren Killian
Brett McHenry Logging LLC
Kai Simonsen

Savitri Mullapudi
Hilti Inc
Rudy Villagran
Associated Engineering Resource Inc
Raphael Christofidis
Coastal Temp Heating and Cooling
Forrest F Whitehurst Jr
J Philip Bain Jr
Sampson Community College Foundation Inc
S&L Sales Company Inc
NC Department Of Revenue
George County Sheriffs Office Benefit Fund Inc
Georgia Forestry Association - Political Action Committee
Mechanical Equipment Comany
New Mt Nebo Primitive Baptist Church
Paul D Camp Community College Foundation
Telpage Inc
Stafford Michael Davis
Rossum Ltd
Scale South Inc
Lacey Stewart
JC Industrial Services Inc
Deltek Inc
Aaron Gehrig
Trask Instrumentation Inc
Ethan Richardson
Piedmont Technical College Foundation Inc
David W Avery
Nepcon LLC
Marine Inspection LLC
EADS Distribution LLC
Hollands Trucking
Zultys Inc
Charter Communications Holding
Eskridge Trucking Co Inc
Wayne R Melton
Gregory Bunch
Emerald Ink & Stitches
Orie Morgan
Hampton Roads Insulation
Owens Janitorial Service Inc
Verizon Communications Inc-Acct 955638289000129
Belzona Mississippi INC
Matt Szambelan
Suez WTS USA Inc

Dustin F Powers
Fluid Solutions LLC
James Engraving & Awards
Major Lindsey & Africa
Say Technologies LLC
GDI Services Inc
NaturChem Inc
Lorenzo Concrete Services LLC
Southeastern Industrial Plastics In
Farrest B Brock
Zachary Christian Santos
Greenwood County Forestry Associati
Bryan D Barnett
Amy R Thompson
Michael Collins
Virginia Maritime Association Inc
Joshua D Erdei
Deep South Machine Works & Hydraulics LLC
David Lewis
Trace-Pro Locating Service
Jared Edins
Chaminda Wijetilleke
Maximum Tools
Travis L Parrish
Phillip Lewis
Dean C. Johnson
Workrocket Inc
Bella Kim
Corley's Market and Grill Inc
American Chamber of Commerce in Poland
Davis Lovelace
Pamela T Streicher
Four A Loader Work LLC
Carolina Loggers Association Inc
Franklin Southampton Chamber of Commerce
Macabacus LLC
Ace Supply
Rawana Nusa
Georgia Forestry Association - Tree Farm
Jacob P Green
SouthEast Conveyor Inc
Elizabeth Cobb
Kurbside Kitchen LLC
Amory School District
Double Diamond Enterprises LLC

Franklin Experience Inc
Roanoke Valley Chamber of Commerce
North Carolina Forestry Association
Ean Services LLC
Maurice D. Jackson
Water Way Distributing CO Inc
Service Plus an Office Machines Co
Southern Pipe & Supply Co Inc
Ala GA Roll-Off Containers Inc
Morgan B Nall
Franklin Bolton
Nelson Land Services LLC
WEL LLC dba Langford Auto Parts of Waycross
Flycast Partners Inc
Catherine A Turner
Suanna Menotti
Joco Lumber Inc
Michael Krakaur
Southern Point Safety LLC
Day Lumber & Pallet LLC
Alfred H Knight North America Ltd
Jamie Pearson
Wally's Fire and Safety Equipment Inc
Ann Hudomint
Mark Mize
Southern Smokin BBQ LLC
Mr. Rooter Plumbing of Virginia Beach
Nudraulix Inc
Atlantic Lift Systems Inc
Elizabeth Drawl
Larry L Conner
Canteen
Tiffany Wilkerson
Waycross Ware County Chamber
Wear Conpect Inc
United States Rail LLC
Thompson Forest Consultants Inc
Gleason Reel Corp
Morris Timber Products Inc
Micronics Engineered Filtration Group
Jett & Sellers
Alicia Piland
Robbins Ross Alloy Belinfante Littlefield LLC
Hunter Sizemore
Janell Wheeler



David H Watson
Huguenot Laboratories Division of O Leary & Associates Inc
Isaac C. Rodwell
Longleaf Freight LLC
AAA Cooper Transportation
Jennifer Chen
Smith Bros Timber Company Inc
Roger Haeusser
Smith Family Companies
Utech Global LLC
Kelleen Lonergan
Nancy Jones
A1 Furniture Holdings LLC
Puneet Dwivedi
James Zinter
Amber D Carter
Harvey & Associates Inc
JW Tarver Jr & Co Inc
Luke Spach
Louis M Harris Jr
Cort Business Services Corporation
Industrial Rubber & Supply of Augusta LLC
H&M Woodworks Inc
Sunbelt Termite & Pest Control
Envirofluid Inc
Environmental Fluid Systems Pty Ltd
City of Franklin Treasurer
Danny Cox
Tidewater News
Hertford County
Jerry C Padrta III
William Johnson
Matthews Sand & Gravel LLC
Adam Graddick
Nicholas W Sweetapple
Kirk McRae
C&M Sawmill LLC
Internal Revenue Service
Little Reds Small Engines
Edgar Arias Blanco
Carter Day International Inc
Roanoke Rapids Yellow Jackets Midget Football
Michael Forcade
George County High School Band Booster Club
Richmond County Economic Development Corp

Land and Ladies LLC
The Courtland Volunteer Fire Department Inc
West Alabama Youth Sports LLC
Bunnell Lammons Engineering Inc
MDS Industrial Racking
Daniel L Isbell
Gregory W Long
Robert D Dodson
Reotemp Instrument Corporation
Nova Office Strategies Inc
Joseph D Hammond
AT&T U-verse
Jared Ward
Roanoke Chowan Community College Foundation
Ridgecroft School
Gulf Forests Products LLC
Isabel S Ahmadiyar
Christopher M Bird
Panelmatic Inc
Roland R Burnett Jr
Ontime Plumbing Inc
Environmental Solutions LLC
Southern Pest Control
Mec Tric Control Co
Lassiters Portable Toilets
Ronald A Harris
Clarence W Nottingham
Susan M Dickey
Kari Walker
Fire Guard of MS Inc
Miss Julies Market LLC
BBI International Inc
Herald Leasing Inc
Raymond Carroll
Troy Group Inc
Bryson R Singletary
Don K Jackson Jr
Brenda Thompson
Judy Hall
Alex J Cruz
Gregory J Dzurinda
Hankins Timbers LLC
UPS Supply Chain Solutions Inc
Stephanie M Ng
Nyki Cannon

CET Fire Pumps MFG
Northern Safety Co Inc
Donald Sumner
Daniel Tubbs
Sampson Arts Council Inc
Jackson County Chamber of Commerce Inc FLA
Rochelle Andrews
Bar Forest Products LLC
Hampton Roads Tire Service Inc
Charles B Buckner
K&W Welding LLC
Joshua Taylor
James Cella Jr
Eco-Intelligence LLC
National Organization of Black Elected Legislative Women
Harold T Cardwell
Kelvin Banks
Thomas Horn
Elijah Davis
Tiara Francis
Air Filters Inc
Tractel Inc
Michael A Leary
American Johnny Inc
Gittleson Tools LLC
Francis Midyette
Shana Wyant
Monitor Technologies
Mount Olive Area Chamber of Commerce Inc
Richard Pevey
Dean Johnson
Logan Flowers
B&B Industrial Supply Co Inc
Magette Well and Pump Co Inc
Tammara Baker
Jennifer Skelton
Chromalox Inc
Ashley Stump
P3 Hauling LLC
Avery Sanderfer
Puritan Magnetics Inc
Spencer A Buzzard
Randy C White
Acoem USA Inc
Brandon Louis Shields

Elaina Dobay
Jeffery Thomas
Childress Enterprises Xpress LLC
Nimrah A Khan
Economy Printing Inc
Automatic Controls Company Inc
Bioleic
Alcohol and Drug Services of Guilford
Carolina Loggers Foundation
Double Creek Rodeo Company
Early Childhood Western Tidewater
Lucedale Fine Arts Club
McLeod Health Foundation
The Hanger 912 Inc
Center for Energy Education
Livingston Cash Saver
Log A Load for Kids Fund
University of Mount Olive Inc
Rich Square Fire & Rescue Inc
Palmetto Agribusiness Council
Distinguished Young Women of Roanoke Valley
Freinds of Andy Gipson
CASA of Southeast Mississippi Inc
Dr Joe Fleetwood Scholarship Fund
Raider Elite Youth
S & S Frames
City Of Bowdon
David Manoukian
Anthony M Sutton
Julian L Johnson
James Cox
Austin Peterson
Pope Trucking Inc
Thomas A Crawford Jr
Justin G Stalmach
Stephanie N Coulon
Rober Blake
Radio Communications Specialists
Greenwood SC Chamber Of Commerce
Nordeq Management A/S
Kristofer Bisci
AV Products Inc
OHC Inc
Angel R Santiago Velez
Basic Training LLC

Timothy Wade Luke
Jonathan Horton Sr
Donald Post
Daniel J Edwards
Robert McCormack
Michael Berthold
Peddinghaus
Jayesh Shah
April Linton
County of Albemarle
James T Partin
Cakes and More
Element One Inc
Citicorp North America
Mai N Cao
Michael B Taylor
Jackson Hospital Foundation Inc
Ann Marie Pulsch
Hankins Lumber Company Inc
Ian C Dobinson
Ashleigh C Illig
Jesse Ryan Morgan
Tameas Hooker
North Mississippi EMS Authority
Messer Cutting Systems Inc
Mark D Morris
Beth Marcinowski
Nottoway United LLC
Baker Lewis & Stone Inc
Aulander Medical Practice PA
Linda Wishart
Brian J Frys
Mill Power
South East Fabricators Inc
Courtney Hires
Michael A Myers
Nikki Yawn
David N Brehmer
Scott Kinder
Matthew Riemenschneider
Fluke Electronics Corporation
Wesley Hewett
Furman R Moore
Empire Pipe and Supply Company Inc
JES Equipment Sales & Service

SD Myers LLC
Culligan Water of Goldsboro
Compliance Signs Inc
Koger Air Corp
Log A Load For Kids
Junior Auxiliary of Amory MS Inc
MSP Services LLC
Transcat Inc
James Weber
Dons Locksmith
Tom C Coffee
Nathan T Ivey
Sabel Steel Service Inc
Caressa LaSalle
Added Value Printing
Air Production and Service Inc
Tennessee Depart of Revenue
Sumter County Board of Education
John P Monahan
Michael Burch
Zhaohui Jiang
Preferred Rental Company
Allan Weeks
Town of Epes
Chase Riddick
Douglasville Office Equipment Co Inc.
Eric Monaghan
Bowdon Tire & Radiator LLC
Rudresh Shah
Daniel Bacon
Shane Jones
North Carolina Radiation Protection
Make A Wish Foundation of Mississippi
Parker A Mizelle
Donald R Jernigan III
Reliable Rolloff & Restroom Solutions LLC
Michael N Auten
Gary Rhoads
David Najera
William C Walker
Georgia Power 07638-98086
Ace Fire Extinguisher Service Inc
Brady Childers
North Duplin School Boosters Club
William R Willard

Timothy Rogers
R E Michel Company LLC
Deanna A Vete
Thomas Kent
Trinova Inc
North Mississippi Gilmore Clinics LLC
Basit Adeyoola
Jason Paral
Timothy R Boney
Daniel Artis
Jackson County Chamber of Commerce MS
2Ms Publishing Co Inc
Douglas Roche
Dex Imaging LLC
Camcorp Inc
Braydon Charlton
E Fire Inc
Douglas G Bailey III
Anna C Cammayo
Micheal Beal
Hunterdale Ruritan Foundation
Shenandoah Industrial Rubber Company
Richard B Scott Farms
Wreaths Across America
Gautam Mirchandani
George County High School Quarterback Club
Panhandle Watermelon Festival
Northampton County Chamber of Commerce
Roanoke Valley Youth Soccer Association
Chips Repair and Towing Service
Prosperity Metal Recycling
ZHBC Community Development Coporation Inc
Mississippi Manufacturers Association
Eastern Virginia Forestry Services LLC
Greenwood Genetic Center Foundation
Special Olympics South Carolina
Ware County Board of Education
City of Franklin
Richmond County Schools dba Richmond Senior High School
Future Farmers of America State 08070 Cottdale FFA Alumni
MS-SFISIC
Murfreesboro Chamber of Commerce
School District of Jackson County
Upper Savannah Land Trust

University Charter School
Terrance Wakefield
Sisters For Christ
George County High School
Hamlet Post 49 Baseball
Braxton Senior Care
Roanoke Rapids Public Schools
Devin C Hodges
Xiaocheng Huang
Cory Balicki
Justin Alfano
Eliza Zelaya
Bulk Conveyors Inc
Piedmont Fire Extinguishers
Emergency Systems Inc
Robin R Edwards
Justin Milteer
Daniel A Shaw
Juan P Forero
Amanda J Paquin
Stericycle Inc
Pantego Overhead Doors LLC
Wesley J Verceles
Corleys Market and Grill Inc
Bradley Weatherington
Comcast Corporation
Flowers Forestry LLC
Neal R Callaway
Dieffenbacher Customer Support LLC
James D Macdonald
Ian Dobinson
Blake Latimer
Lawrence D Sullivan
Greyson W Bailey
Larry Ellisor
Certags LLC
Frenzelit Sealing Systems Inc
Andrew Toney
Flextech Engineering Inc
Mosely C Coleman III
Richard Jilcott
Judy E Clark
Christopher Neuberger
Kim C McGrath
Douglas R Stanford

William L Summerford
Joseph Melendez
Michael Wayne Ball and Brenda Hill Ball
Newcomb and Company
Threaded Fasteners
Richard W Stevens
Kaity Sandford
Raymond Andrew Carroll
Daniel C Fairley
Billy J Sanderson
Cottondale Recreation Association
Ryan Goodwin
Mackenzie C Morgan
Young Moore and Henderson PA
Daniel Breland
Mary C Brodar
Billy Yarbrough Jr
ICE Systems Inc
Shanta Lawford
James Gage
Ricardo M Porter
Abdul Jalil Macauley
City of Panama City
Eurofins Environment Testing Southeast LLC
Denisha Perry
NC Division of Motor Vehicles
Southeastern Machine & Welding Company
Peter L Clark
Michael J Gaines
Shan Hsing Fung
Megan A Croom
Bobby Williams
Dylan Cross
Joe R Hinton
Lewis S Yawn
Westly A Dorsch
Gary E Fink
Terrell H Adams
Thomas J Mclarty Jr
Christopher Harrell
Tyler D Till
Norris Randall Jay
Lineberger's Tree Service Inc
Peacock Septic Tank Services
MADD Clean LLC

Rocky L Carmikle
FP Mailing Solutions
Joyful Noise Enterprises LLC dba Honeybaked Ham
Benjamin Zepeda
Jamie Locklear
Charlie Barksdale
Ken Larson
Affordable Staffing LLC
David Rosado
Clinton C Heathcock
Aaron R Rozier
Arvard J Sandifer
Nowcare Physicians PC
Christina Hudson
Electronic Security Solutions
Wade D Moorefield Jr
James K Arledge
Keith W Sullivan
CompostNow Inc
Donovan C Williams
Silas Bender
Christopher Fry
Dillon Booth
Propeller Club of Pascagoula
Bryan L Grissett
DC Treasurer
Stone County Society for the Prevention of Cruelty to Animal
Cornelio Hernandez Jr
Dominick Douglas
Christopher Canyon
Jeffrey Russell Fink
Roberts Machine & Supply Co LLC
Shana B Lane
William H Banks III
Aezel Del Remedio
Willie Freeman
Jenean W Booher
Thermocouple Technology LLC
Syn-Fab Inc
Bayview Physician Services PC
Mt. Olive Family Medicine Center
Tammy S Terry
Loyd W Whitt
Gregory J Mercado
Ametek Brookfield

Miracle L Lovejoy
Southern Tooling And Machine Works Inc
Phillop Barfield
Andrea Bisconti
Melony Bennett
Steven Eilertson
James Self Jr
Angel Oleta Bell
Mervin R Culpepper
Greg Turner
Jeffrey Grimes
Colby T Stiles
Scott Richardson
NC Dept of Agriculture & Consumer Serv
Patrick Mcleod
Keith Dunlevy
Randy Spears
Southampton County Department of Social Services
John W Cox
Marcus N Hernandez
Devin Rogers
Gary S Williams
Jimmie L Gallmon
Jeffrey Retherford
Matthew Gill
Logan V Lancaster
Dewayne Waters
Alexandra Campbell
Trenton T Williams
Mitchell J Splichal
Tyler Scott Barrett
Kenneth Graves
Isaac White
Heidi S Medlin
Robert A Belangia
Waycross Journal - Herald
Monroe County Farm and Ranch
Frankie R Taylor
Sussex County
Jody Bazemore
Goshen Medical Center Inc
Cleveland Punch and Die Company
ATIS Elevator Inspections LLC
Phillip E Watkins
Kylia Christian

Seth Johnson
Christopher A Doyal
William G Pollard
Kurt A Rosario
Walter L West
Thomas E Dixon Sr
Braden Heathcock
Randall Baldwin
Edward Artis
Tori Miller
Mark D Lemons
Richard Bain
Ashlin Wilkins
Zachary Carpenter
Darrin Skinner Jr
Hannah R Turner
Jakon C Mcleod
Brennen L Parham
Edward Souders
Jacob A Rude
William Arrington III
Michael Hedegaard
Dean S McGaughey
Larry K Bechiom
Cardelro Jones
Austin L Rummel
Kristopher Harris
George D Patterson
Brian K. Carter
Self Medical Group
Richard Kostusiak
John Moody
Kevin H Logan
Hampton Inn Greenwood
Joseph E Lashley
William J Wallace
Allen M Brewer
Collin R Carr
Timothy M Morgan Jr
Bobby C Chandler
Cory W Hewitt
Jeremiah Harrell
Timber Products Inspection Inc
Tateh Atemkeng
Ian Trask

Rebecca Scott
Tiantian Chen
First Degree Heating and Air LLC
Violetta Bazyluk
Stacy Ann Watson
Mickale Smallwood
Stevie Bowie
Christian Kalup
Jonathan Brabham
Paul C Schickler II
Antawan L Joe
John Lovito
Michael A Hurley
Safety Supply America Inc
US Wellness Inc
Nathan Chansler
Toni R Herndon
Jackson County Times
John L Osborne III
Ethan K Reece
William Schmidt
David Dawson
George C Allen
Tony R Ore
Utah State Tax Commission
Glenn Mozingo
Brandon J Holbrook
Cole Parmer Instrument Company LLC
William A Booth II
Sleep Inn & Suites
Jonathan M Perry
Parr Instrument Company
John M Ratliff
Don's Locksmith
Franklin Castillo
Chipola Quick Care
Crowder Supply Co
Jonathan V Jimenez
Culligan Water
Chris Oliver
Andrea E Nielsen
AccuScreen LLC
Michael L Leary
Angelo Forde
Shannon B King

Kamal M Rush
Sarah DeSanctis
Star Printing Company of Amory Inc
Alexander Espiritu
Hawkins Tire Center LLC
Monroe's Small Engine Sales and Service LLC
NC Department of Labor
Lauren A Geis
Jeffrey L Barckert
Michelle Grady
Christopher Sirak
CMS Small Engines LLC
Wilmington Rubber & Gasket Co Inc
Renn Hooper
Natalie Hildebrand
Jasmine Pittman
David Wofford
Employment Background Investigations
Atlas Copco USA Holdings Inc
Washington Wilkes Payroll Development Authority
Cape Fear Generators
Amber Road Inc
Deloitte Consulting LLC
Forest Landowners
Masergy Communications Inc
Rotary Club of Franklin VA Foundation
YMCA of Southeastern North Carolina
Professional Engineering Associates
PT Brokers
Pallet One of North Carolina Inc Butner
Pallet One of North Carolina Inc Siler City
Sharp Electronics Corporation
Fulton Haley Metal Products Inc
Assetpoint LLC
Charles A Brasington
Mississippi Military Department
Mickey Knapp LLC
Tidewater Fleet Supply LLC
Akhurst Machinery Inc
Auto Supply Company of Carroll County Inc
Thermo Ramsey LLC
McLanahan Corporation
Ascendum Machinery Inc
Profundus Holdings Inc
Pantheon Systems Inc

Full Source LLC
Waycross Winlectric Co
RS Bottoms Logging Inc
Longleaf Consultants LLC
Lee Hardware & Building Supply Inc
McLoughlin Timber LLC
Cedar Creek land and Timber Inc
Shuttlewagon A Nordco Company Inc
Shades Mountain Harvesting LLC
City Electric Supply
Mabrey Trucking Inc
Joey Chancelor Trucking LLC
Lawson Products Inc
Pruitt Lumber Co Inc
Pine Burr Area Council
JL Farms and Development LLC
Jeff Shaver & Sons LLC
Crossties Plus LLC
Cofields Locksmith
BASF Corporation
Elite Refractory LLC
James A Fountain
Shuttlewagon Inc
SHW Storage & Handling Solutions
PRIMORIS ENERGY SERVICES CORP
5 POINTS LAWN CENTER INC
ALAN KILMORE
ALL4 LLC
AMBASSADOR COMPANY
AMERICAN MECHANICAL - ALWP LLC
American Pole & Piling Inc
Andrew W Downs
ANVIL ATTACHMENTS LLC
ARROWHEAD ENVIRONMENTAL SERVICES LLC
ASGCO MFG INC
AUBURN FILTERSENSE LLC
Benjamin C Weiland
Bill.com
Bollinger Shipyards LLC
BOXHUB
Buchanan Hardwood Flooring LLC
CALLIE KAY'S GENERAL STORE & OUTFITTERS
Charlie Garner
CHAPEL STEEL CORP
Chase Riddick

CHARLES F HIGGINBOTHAM IV
Christopher Wardwell
Clinton D Pearce
COCA SALES INC
CODY L CORDON TRUCKING LLC
COTTONDALE HIGH SCHOOL
CRAIG SPENCER AND SONS INC
CRAWFORD ELECTRIC SUPPLY CO INC
CRIGLER ENTERPRISES INC
CVS CAREMARK
Darren Graveel
DAVID SAMMON
Deseret Cattle & Timber
DISCOUNT TWO WAY RADIO CORPORATION
Dixie Land Timber Company LLC
Edgar Fogleman
ENGINEERED SYSTEMS INC
FIRST CALL TRUCK PARTS
FOR2FI
Fountain Creek Timber LLC
Gecko Robotics Inc
GRIZZLY INDUSTRIAL INC
GTI Services LLC
H&M CONSTRUCTION CO LLC
HERRING ELECTRIC
HSBC Bank USA National Association
INSTAR GROUP LLC
Jackson County Port Authority
JMP Equipment Company LLC
John Scott
John W Baird Jr
Jonah Collins
LEE SPRING LLC
Lee Jackson
Lewis Brothers Lumber Company Inc
LIQUID HANDLING EQUIPMENT INC
MARMON KEYSTONE LLC
Martin Engineering Company
Mcarther Andrews Trucking
Michael Bernat
MILLER TRANSPORT LLC
MOTION RECRUITMENT PARTNERS LLC
MOYOCK FARMS ASSOCIATES INC DBA CURRITUCK SAND CO
MYBASEPAY USA LLC
OLD DOMINION FIRE COMPANY



ONE ENVIRONMENTAL MID ATLANTIC LLC
PAUL A WILSON
Pennell Reynolds
PERSIMMON GROUP LLC
PHELPS FAN LLC
PHILLIP'S TOWING SERVICE INC
Piedmont Land & Timber LLC
Plantation Enterprises Inc
PPG Timber LLC
PREMIER CHEMICALS & SERVICE LLC
Proconex Inc
Ramin Rashidi
Renewable Green Inc
Robert Niska
Ronnie E Waters Logging LLC
Roseburg Forest Products Co
S&P Global Ratings
SELF RISING CLEANING SERVICE CORP
Seth Wunderly
SGS UNITED KINGDOM LTD
Signet Maritime Corporation
Sonic Air Systems Inc
SPANKY'S PORTABLE TOILETS
SPRINGER ENERGY
ST LOUIS SCREW AND BOLT
Stephen T Booher
TB WOODS INCORPORATED
Turn2 Specialty Companies LLC
Tyler M Brown
UNIGUARD
VEGA AMERICAS INC
William G Gordy
WILLIAM REID
WILLIAMSTON FIRE EXTINGUISHER SERVICE
YARBROUGH BROTHERS INC
<b>5% or More Equity Holders</b>
Riverstone Investment Group LLC
Inclusive Capital Partners LP
<b>Bankruptcy Professionals</b>
Vinson & Elkins LLP
ALVAREZ AND MARSAL, LLC
Lazard Frères & Co. LLC
KURTZMAN CARSON CONSULTANTS
Davis Polk
Evercore

Ankura Trust Company, LLC
Kutak Rock LLP
<b>Significant Competitors</b>
Wellons
Mercer International
Zea2
Borregaard ASA
<b>Banks/Lender/UCC Lien Parties/Administrative Agents</b>
Capital One
Wilmington Trust
Citibank, N.A.
JPMorgan Chase Bank, N.A.
Goldman Sachs Bank USA
HSBC Bank, USA N.A.
Barclays Bank, PLC
John Hancock Life Insurance Company (U.S.A.)
Deere Credit, INC.
Cisco Systems Capital Corporation
John Deere Construction & Forestry Company
JPMorgan Chase Bank, NA
Lenovo Financial Services
Sharp Business Systems
Caterpillar Financial Services Corporation
Corporation Service Company
Signature Financial LLC
Mitsubishi HC Capital America, Inc.
Truist Equipment Finance Corp.
Mobile Communications America
Andritz Inc.
United Bank
NIF SUB IV, LLC
UBCD SUB-CDE Midway, LLC
Munistrategies SUB-CDE #41, LLC
PBCIF SUB-CDE4, LLC
Wilmington Trust, National Association
THE INDUSTRIAL DEVELOPMENT AUTHORITY OF SUMTER COUNTY
THE MISSISSIPPI BUSINESS FINANCE CORPORATION
Wilmington Savings Fund Society, FSB
Cahill Gordon & Reindel LLP
Jones Walker LLP
<b>Customers</b>
ENGIE ENERGY MANAGEMENT SCRL
LYNEMOUTH POWER LIMITED

MGT Teesside Ltd
PFEIFER & LANGEN GMBH & CO. KG FRW KOLN POSTFACH 400527 50835 KOLN
ADM GERMANY
ALBIOMA
AOT
BAYWA
CARGILL
CM BIOMASS PARTNERS
DRAX
ENGIE
FRAM
HOKURIKU ELECTRIC POWER COMPANY
ICHIHARA YAWATAFUTO BIOMASS POWER GK
IWPS
JAVELIN
LHOIST SA
MARUBENI CORP.
MGT
MITSUBISHI - AIOI
MITSUBISHI - TAKETOYO
MITSUBISHI CORP.
MITSUI
ORSTED
PFEIFER LANGEN
PINNACLE
RWE
SUMITOMO CORP.
SUMITOMO FORESTRY CO., LTD
SUZUKAWA ENERGY CENTER LTD.
TOYOTA TSUSHO CORP.
UNIPER
VATTENFALL
VERDO
WESTERWALDER
ZVEZDA
<b>Surety &amp; Letters of Credit</b>
GEORGIA POWER COMPANY
HANOVER INSURANCE COMPANY
MISSISSIPPI POWER COMPANY
STATE OF ALABAMA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
CP 7272 WISCONSIN AVENUE LLC C/O CARR PROPERTIES
MANSFIELD POWER AND GAS, LLC

<b>Insurance</b>
HARTFORD
LIBERTY MUTUAL INSURANCE COMPANY
Hartford Fire Insurance Co
Hartford Accident & Indemnity Co
Twin City Fire Insurance Co
XL Insurance America, Inc.
Westchester Fire Insurance Co.
Zurich Insurance plc
National Union Fire Ins Co of Pitts, Pa (AIG)
Lloyd's London
National Union Fire Ins Co of Pitts, PA (AIG)
Endurance American Insurance Company
Ascot Insurance Company
Navigators Insurance Company
Steamship Mutual
XL Specialty Insurance Co
Twin City Fire Ins Co (Hartford)
AXIS Ins Co
Allianz Global Risk US Ins Co
Endurance American Ins Co. (Sompo)
National Union Fire Ins Co of Pitts, Pa. (AIG)
ACE American Ins Co
Hiscox Insurance Company Inc.
Zurich American Insurance Co
Markel American
Indian Harbor Ins Company (XL)
Homeland Insurance Co of New York
Starr Indemnity & Liability Company
Nautilus Ins Co
Underwriters at Lloyd's, London
XL Insurance America, Inc.
Ascot Insurance Company
Navigators Insurance Company
Endurance Assurance Corp
Axis Excess Insurance
North American Capacity Insurance Company
StarStone Specialty Insurance Company
Everest Indemnity Insurance Company
Canopus Managing Agents Limited
Alcor Underwriting Bermuda Limited
Liberty Specialty Markets Agency Limited
Beazley Syndicates AFB
Beazley
AXIS Surplus Insurance Company

Lexington Insurance Company
Arch Insurance
Starr Surplus
Princeton Excess and Surplus Lines Insurance Company
HDI Global Specialty SE - UK Branch
QBE International Markets
Swiss Reinsurance America Corporation
Starr Insurance Companies
Chubb Bermuda Insurance Ltd.
Mitsui Sumitomo Insurance Company of America
Swiss Re Corporate Solutions Elite Insurance Corporation
Palomar Excess & Surplus Ins Company
AIG
Amwins Brokerage Of Georgia, Llc.
Berkley Environmental
Commercial Management Liability
First Insurance Funding
Greenwich Insurance Company
Ocean Marine
Resilience Cyber Insurance Solutions
RSG Specialty Llc
Ryan Turner Specialty
ALLIED WORLD ASSURANCE COMPANY, LTD.
AXA XL
CAP SPECIALTY INSURANCE
GREAT MIDWEST INSURANCE COMPANY
IRONGATE
OLD REPUBLIC INSURANCE COMPANY
SOMPO INTERNATIONAL
<b>Debtholder</b>
Acig Insurance Agency
Aegon NV
Agfirst Farm Credit Bank
AllianceBernstein
Allianz SE
American Agcredit
American Home Life Insurance
Amerisure Mutual Insurance
Angel Oak Capital Advisors
Ares Management
Bank of Montreal
Bank of New York Mellon Corp
Barclays
Barings
BAYERISCHE LANDESBANK

Bessemer Group
BI Management AS/Denmark
BlackRock
Blackstone
Blue Cross & Blue Shield
BMO Global Asset Management
BNP Paribas
BONDBLOXX INV MANAGEMENT
Brigade Capital Management
Calvert Investment Management
Capital Research & Management Company
Chubb
Cigna Health and Life Insurance
Cion Ares Management
Citibank
Columbia Threadneedle Investments
Credit Agricole Group
DekaBank Deutsche Girozentrale
Deutsche Bank AG
Doctors Co An Interinsurance Excha
Eaton Vance Corp
Endurance Assurance Corp
Equitable Holdings Inc
Erie Family Life Insurance Co
Farm Credit East
FCCI Mutual Insurance Co
Federated Hermes Inc
Fidelity
FIL Ltd
FINECO ASSET MANAGEMENT DAC
FMR LLC
Forbright
GAM Holding AG
Gleaner Life Insurance Society Inc
Goldman Sachs
Goodville Mutual Casualty Co
Greenstone Farm Credit Services
Gudme Raaschou Invest A/S
HCSC Insurance Services Co
Health Options Inc
Helaba Invest KAGmbH/Germany
Horizon Healthcare Services Inc
Hospitals Insurance Co Inc
HSBC Bank
ICI Mutual Insurance

INKA INTERNATIONALE KAGMBH
Insignia Financial Ltd
Invesco Ltd
J Safra Sarasin Investmentfonds AG
JPMorgan Chase
Jupiter Fund Management
Jyske Bank/Zurich
Jyske Invest
Kornitzer Capital Management Inc
Lord Abbett & Co
Mercer Global Investments Management
MFS Investment Management
Morgan Stanley
MuniStrategies, LLC
Muzinich & Co
National Impact Fund, LLC
Nationwide Fund Advisors
Neuberger Berman Investment Advisors
Northwest Farm Credit Services
Northwestern Mutual Life Insurance
Nuveen Asset Management
PB Community Impact Fund, LLC
Pictet Funds SA
Pramerica Management Co SA
Principal Financial Group Inc
Prudential Financial Inc
Quaestio Capital Management SGR/It
Quaestio Investments SA/Luxembourg
Rainier Investment Management LLC
Royal Bank of Canada
Russell Investment Management
SEI Investments Co
Starwood
State Street Corp
Summit Investment Partners Inc
Sun Life Financial Inc
Teachers Insurance & Annuity Assoc
Thornburg Investment Management In
Touchstone Advisors Inc
Transamerica Investment Services L
Truist Bank
UB Community Development, LLC
UBS AG
United Bank
UPMC HLTH OPTIONS INC

Van Eck Associates Corporation
Voya Retirement Insurance and Annu
Wells Fargo & Co
WILSHIRE ASSOCIATES INC
AIP, LLC
Eaton Vance Management
Keyframe Capital Partners, L.P.
Diameter Capital Partners, L.P.
Cyrus Capital Partners, L.P. (U.S.)
Hudson Bay Capital Management, L.P.
Arena Capital Advisors, LLC
Federated Investment Management Company
Post Advisory Group, LLC
Allspring Global Investments, LLC (U.S.)
Amundi Asset Management S.A.S.
Aperture Investors, LLC
Arosa Capital Management, L.P.
Asset Allocation & Management Company, LLC
Bank of America Merrill Lynch Proprietary Trading
BayernInvest Kapitalverwaltungsgesellschaft mbH
Beach Point Capital Management, L.P.
California Public Employees Retirement System
CastleKnight Management, L.P.
CIFC Asset Management, LLC
DWS Investments UK, LTD
Dynagest S.A
Jefferies, LLC
Macquarie Asset Management (NZ), LTD
Mellon Investments Corporation
Millennium Advisors, LLC
New England Asset Management, Inc.
Nomura Corporate Research and Asset Management, Inc. (U.S.)
Northern Trust Global Investments, LTD
Nykredit Asset Management A/S
P. Schoenfeld Asset Management, L.P.
PensionDanmark
PIMCO - Pacific Investment Management Company
Virtu Americas, LLC
<b>Director/Officer</b>
John Keppler
Thomas Meth
Jason E. Paral
William H. Schmidt, Jr.
Mark A. Coscio
Shai S. Even

Roxanne B. Klein
Yanina A. Kravtsova
E. Royal Smith
Craig A. Lorraine
Michael A. Johnson
Wushuang Ma
James P. Geraghty
Norbert A. Hintz, Jr.
Robert L. Abbott
Gregory D. Cabe
Jason S. Eberstein
David O. Jarrett
Katherine L. Maxey
Rachel K. McDevitt
Clarence W. Nottingham
Christopher P. Seifert
William Single, IV
John K. Keppler
Chaminda A. Wijetilleke
Oscar M. Young, Jr.
Ralph Alexander
John C. Bumgarner, Jr.
Martin N. Davidson
Jim H. Derryberry
Gerrit L. Lansing, Jr.
Pierre F. Lapeyre, Jr.
David M. Leuschen
Jeffery W. Ubben
Gary L. Whitlock
Janet S. Wong
Eva T. Zlotnicka
Robert Muirhead
Peter Hansen
Shai Even
Edwin Martinus Paul Rijbroek
Sirian Bruijstens
Shai Shimon Even
Jens P. Wolf
Marius Hachenberg
John-Paul D. Taylor
F&L CoSec Limited
Lucas Oliver-Frost
Kathryn R. Walsh
Brandi A. Colander
Jonathan L. Moore

Tenney L. Way
Maria C. Moreno
Scott R. Hile
William Henry Schmidt, Jr.
Glenn T. Nunziata
CHRISTOPHER M. SWEENEY
<b>Debtors and Known Affiliates</b>
African Isabelle Shipping Co. Ltd (Bahamas)
African Sisters Shipping Co. Ltd (Bahamas)
Argonautica Shipping Investments B.V.
Enviva Aircraft Holdings Corp.
Enviva Development Finance Company, LLC
Enviva Energy Services Cooperatief, U.S.
Enviva Energy Services, LLC
Enviva GP, LLC
Enviva Holdings GP, LLC
Enviva Holdings, LP
Enviva Inc.
Enviva Management Company, LLC
Enviva Management Germany GmbH
Enviva Management International Holdings, Limited
Enviva Management Japan K.K.
Enviva Management UK, Limited
Enviva MLP International Holdings, LLC
Enviva Partners Finance Corp.
Enviva Pellets Amory II, LLC
Enviva Pellets Bond, LLC
Enviva Pellets Epes Finance Company, LLC
Enviva Pellets Epes Holdings, LLC
Enviva Pellets Epes, LLC
Enviva Pellets Greenwood, LLC
Enviva Pellets Hamlet, LLC
Enviva Pellets Lucedale, LLC
Enviva Pellets Waycross, LLC
Enviva Pellets, LLC
Enviva Port of Pascagoula, LLC
Enviva Shipping Holdings, LLC
Enviva Tooling Services Company, LLC
Enviva Wilmington Holdings, LLC
Enviva, LP
IHE Holdings, LLC
<b>Litigation</b>
O'Neal Constructors, LLC
IES Commercial, Inc.
Hargrove and Associates, Inc.

Southeastern Industrial Contractors, LLC
Compressed Air Technologies, Inc.
TCH Construction Group, Inc.
Piping Technology & Products, Inc.
Infra-Metals, Co.
Robert-James Sales, Inc.
B&B Crane Service, LLC
Drax Power Limited
NC OSHA
Kristopher Harris
Helmut Gertjegerdes
Sumitomo Corporation
CSX Transportation, Inc.
David Fagen
Taje Dhatt
Anthony Brown
Jacquan Benjamin
Brandon Perry
Tony Mouer
BARCLAYS BANK PLC
BARCLAYS CAPITAL INC.
BENJAMIN, JACQUAN
BMO CAPITAL MARKETS CORPORATION
BROWN, ANTHONY
CALLOWAY, DON
CITIGROUP GLOBAL MARKETS INC.
DAVIS, ANDREW
DAVIS, DA'QUANTE
DHATT, TAJE
EVEN, SHAI S.
FAGEN, DAVID
FANUCCHI, DUSTIN
FIDELITY NATIONAL TITLE INSURANCE COMPANY
FRIEDMAN, EDWARD
GERTJGERDES, HELMUT
GOLDMAN SACHS & CO. LLC
HARRIS, KRISTOPHER
HSBC SECURITIES (USA) INC.
J.P. MORGAN SECURITIES LLC
JENKINS, JENNIFER
JOHNSON, MICHAEL A.
KEPPLER, JOHN K.
LOOP CAPITAL MARKETS LLC
METH, THOMAS
MONROE, RENEE

MOUER, ANTONIO
PARAL, JASON E.
PERRY, BRANDON
POPPEL, CLINTON SCOTT
POPPEL, HARVEY L.
POPTECH GC, LLC
POPTECH, LP
RAYMOND JAMES & ASSOCIATES, INC.
RBC CAPITAL MARKETS, LLC
RICH, HENRY
RWE SUPPLY & TRADING GMBH
TRUIST SECURITIES, INC.
USCA SECURITIES LLC
BROWNING, WILLIAM
JEFFERIES, RORRIE C. (EEOC)
LOPEZ, Rebekah (EEOC Raleigh)
PEREZ, ALEXANDER (EEOC NORFOLK)
ROBINSON, SHARON (EEOC ATLANTA)
SMITH, DEBBIE (EEOC)
THOMAS, JALEESA (NC DOL)
WILLISTON, DARRYL
<b>ISDA</b>
Barclays Bank, PLC
RBC
<b>Taxing Authority/Governmental/Regulatory Agencies</b>
NC DEPARTMENT OF REVENUE
VA DEPARTMENT OF TAXATION
AL DEPARTMENT OF REVENUE
MS DEPARTMENT OF REVENUE
FL DEPARTMENT OF REVENUE
SUMTER COUNTY TAX TRUST ACCT
SC DEPARTMENT OF REVENUE
DE SECRETARY OF STATE
UT STATE TAX COMMISSION
TN DEPARTMENT OF REVENUE
GA DEPARTMENT OF REVENUE
HM REVENUE + CUSTOMS
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
COUNTY OF ALBEMARLE
ISLE OF WIGHT COUNTY TREASURER
CITY OF SUFFOLK, RONALD H WILLIAMS, CITY TREASURER
TREASURER COUNTY OF SURRY
MONTGOMERY COUNTY, MD
WAKE COUNTY TAX ADMINISTRATION

HERTFORD COUNTY TAX COLLECTOR
MONROE COUNTY TAX COLLECTOR
JACKSON COUNTY TAX COLLECTOR
SUMTER COUNTY AL, ANNIE RUTH WILSON TAX COLLECTOR
GREENWOOD COUNTY TAX COLLECTOR
COUNTY OF RICHMOND
CARROLL COUNTY TAX COMMISSIONER
CITY OF BOWDON
GEORGE COUNTY TAX ASSESSOR-COLLECTOR
NORTHAMPTON COUNTY TAX COLLECTOR
SAMPSON COUNTY TAX COLLECTOR
SOUTHAMPTON COUNTY TREASURER
WARE COUNTY TAX COMMISSIONER
CITY TREASURER
CITY OF CHESAPEAKE, BARBARA O CARAWAY TREASURER
CITY OF CHESAPEAKE TREASURER
PORTSMOUTH CITY TREASURER
VICTORIA L PROFFITT, COMMISSIONER OF THE REVENUE
CHUCK PERDUE TAX COLLECTOR
CITY OF PANAMA CITY BUSINESS DEPT
JACKSON COUNTY BOARD OF SUPERVISORS
CHATHAM COUNTY TAX COMMISSIONER
NEW HANOVER COUNTY TAX OFFICE
COUNTY OF HENRICO, VA, DEPT OF FINANCE
DEPT OF FINANCE, COUNTY OF HENRICO - BUS LICENSE TAX
CO DEPARTMENT OF REVENUE
IL DEPARTMENT OF REVENUE
ME REVENUE SERVICES
OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE
PA DEPARTMENT OF REVENUE
TX DEPARTMENT OF REVENUE
GEORGIA DEPARTMENT OF NATURAL RESOURCES
COMPTROLLER OF MARYLAND
COMPTROLLER OF UTAH
COMPTROLLER OF VIRGINIA
FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
FLORIDA STATE EMERGENCY RESPONSE COMMISSION SERC
NORTH CAROLINA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES

NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY
NORTH CAROLINA STATE EMERGENCY RESPONSE COMMISSION
OFFICE OF INSURANCE AND SAFETY FIRE COMMISSIONER
SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY
UNIVERSITY OF TEXAS AT DALLAS
VIRGINIA DIVISION ENVIRONMENTAL QUALITY
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
<b>Bankruptcy Judges and Staff</b>
Judge Brian F. Kenney
Judge Klinette H. Kindred
Judge Frank J. Santoro
Judge Stephen C. St. John
Judge Keith L. Phillips
Judge Kevin R. Huennekens
Brandon Poirier
Cindy Wiegand/Byrne
Dale Davis
David Gharkany
Dayna Mace
Debra Weekly/Howard
Denise Williams
Diana Morehead
Heather Berry
James Cummings
Jennifer Hinkle
Joshua Richards
Kimberly Chandler
Laurie Ross
Nicholas Monico
Peggy Rintye
Rachel Greenleaf
Sharon McCarthy
William C. Redden – Clerk of Court
<b>U.S. Trustee Office (EDVA)</b>
Michael T. Freeman
Bibha Adhikari
Kristen S. Eustis
Jack I. Frankel
Sara Kathryn Mayson
Robert W. Ours

Ilene M. Sims
Mark E. Steven
Kenneth N. Whitehurst, III
Nicholas S. Herron
Michael McMahon
Martha J. Watson
Cecelia A. Weschler
Sheryl D. Wilson
Kathryn R. Montgomery
Peggy T. Flinchum
Nisha R. Patel
Shannon F. Pecoraro
Shannon M. Tingle
June E. Turner
Margaret K. Garber
Joel Charboneau
Jennifer Dunn
Lisa D. Franklin
Karen Kidd
B. Webb King
Heidi Poda
Benjamin Ziccardy
Gerard R. Vetter*
<b>Ordinary Course Professionals</b>
Ashley Gunn Attorney at Law PLLC
Baker Botts LLP
CBRE Inc
Law Office of Gregory M Varner & Assoc.
TA Lawyers
The Alliance Group
Bradley Arant Boult Cummings LLP
CT Corporation System
BDO USA LLP
National Council for Air & Stream Improvement Inc
Womble Bond Dickinson US LLP
Longleaf Alliance Inc
Jones Day
Black Family Land Trust Inc
Addleshaw Goddard LLP
Akin Gump Strauss Hauer & Feld LLP
Alpine Group Partners LLC
Blank Rome LLP
Broadridge ICS
Butler Snow LLP
Commonwealth Strategy Group LLC

CT Lien Solutions
Dentons Europe LLP
Earthworm
Ernst & Young US LLP
Factiva Inc
Fisher and Phillips LLP
Guidepoint LLC
Hawkins Wright Ltd
Hill Dickinson LLP
Holland & Hart LLP
Holmes Murphy and Associates LLC
Host Agency LLC
Houldson Consulting Inc
Hunton Andrews Kurth LLP
Kilpatrick Townsend & Stockton LLP
Law Office of Pamela Harrigan-Young
LE Smith Consulting LLC
Maynard Cooper & Gale PC
Meridian Compensations Partners LLC
Miller & Chevalier Chartered
Monument Policy Group LLC dba Monument Advocacy
Mosaic Consulting Group LLC
Nelson Mullins Riley & Scarborough LLP
Ogletree Deakins Nash Smoak & Stewart PC
Orrick Herrington & Sutcliffe LLP
Osha Bergman Watanabe and Burton LLP
Parker Clark & Crumpler Attorneys
PwC US Tax LLP
Ramboll US Corporation
Roanoke Economic Development Inc
Robert Half International Inc
The Weathers Group
<b>Top 30 Creditors</b>
GreenTrees LLC
Oak Ridge Industries LLC
Trinity Industries Leasing Company
Conveyor Engineering & Manufacturing
Mississippi Export Railroad Company
Underwood Fire Equipment Inc
Boykin Erectors Inc
Wilmington Trust*
RWE Supply & Trading GmbH*
The Industrial Development Authority of Sumter County*
The Mississippi Business Finance Corporation*
Volta LLC*



CAL Investments LLC*
Teal Sales Inc*
Dominion Virginia*
Daiichi Chuo Kisen Kaisha*
McAbee Construction Inc*
Dustex LLC dba LDX Solutions*
Spitzer Industries Inc*
Bruks Siwertell Inc*
Ezzell Trucking Inc*
Cajun Industries LLC*
TIC The Industrial Compan*
Norden*
PCL Shipping PTE LTD*
Amandus Kahl GmbH & Co KG*
West Florida Electric*
Oak Ridge Industries LLC*
Andritz Inc*
Rockwell Automation In*
Motion Industries Inc*
Underwood Fire Equipment Inc*
Duragrind Inc*
Conveyor Engineering & Manufacturing*
Electrical Equipment Company*
Dorssers Inc*
Drax Power Limited*
<b>Master Service List Parties</b>
Davis Polk & Wardwell LLP*
Greenberg Traurig, LLP*
KCC*
Kramer Levin Naftalis & Frankel LLP*
McGuireWoods LLP*
National Association of Attorney Generals*
Thompson McMullan, P.C.*
US Attorney, Eastern District of Virginia*
<b>Ad Hoc Group of Creditors</b>
McGUIREWOODS LLP*
DAVIS POLK & WARDWELL LLP*
ALLSPRING GLOBAL INVESTMENTS*
AMERICAN INDUSTRIAL PARTNERS*
ARENA CAPITAL ARENA CAPITAL ADVISORS, LLC*
ARES MANAGEMENT LLC*
BARCLAYS BANK PLC*
Cyrus Capital Partners, L.P.*
Diameter Capital Partners, L.P.*
EATON VANCE MANAGEMENT*

BOSTON MANAGEMENT AND RESEARCH*
CALVERT RESEARCH AND MANAGEMENT*
MORGAN STANLEY INVESTMENT MANAGEMENT INC.*
FEDERATED HERMES*
HUDSON BAY CAPITAL MANAGEMENT LP.*
KEYFRAME CAPITAL PARTNERS, L.P.*
MONARCH ALTERNATIVE CAPITAL LP*
MORGAN STANLEY & CO. LLC.*
OAKTREE CAPITAL MANAGEMENT, LP,*
<b>Former Debtor Names</b>
Enviva Pellets Courtland, LLC
Enviva Fiberco, LLC
Enviva Lucedale Operator, LLC
Enviva MLP Holdco, LLC
Enviva Partners GP, LLC
Enviva Pellets Ahoskie, LLC
Enviva Pellets Amory, LLC
Enviva Pellets Cottondale, LLC
Enviva Pellets Greenwood Holdings II, LLC
Enviva Pellets Greenwood Holdings, LLC
Enviva Pellets Newco, LLC
Enviva Pellets Northampton, LLC
Enviva Pellets Sampson, LLC
Enviva Pellets Southampton, LLC
Enviva Porrt of Savannah, LLC
Enviva Port of Chesapeake, LLC
Enviva Port of Panama City, LLC
Enviva Port of Wilmington, LLC
Enviva Preferred Holdings, LLC
Georgia Biomass Holding LLC
Georgia Biomass, LLC
Green Circle Bio Energy, Inc.
Intrinerger Amory, LLC
Intrinerger Holdings GP,L.L.C
Intrinerger Holdings, L.P.
Intrinerger Operating GP, L.L.C.
Intrinerger Operating, L.P.
Intrinerger Valorbois LLC
Lindentor 1016. VV GmbH
<b>Official Committee of Unsecured Creditors</b>
RWE Supply & Trading GmbH*
Drax Power Limited*
Ryder Integrated Logistics*

\*Name is not provided in the IPL but added by PwC as deemed necessary for disclosure purposes

**Schedule 2**

<b>Vendors</b>
Barclays Bank PLC
Wilmington Trust NA
UKG Inc dba Ultimate Software Group Inc
Norden
RWE Supply & Trading GmbH
MUR Shipping BV
Duke Energy
CSX Transportation Inc
Swire Bulk PTE LTD
Bruks Siwertell Inc
MOL Drybulk Ltd
Georgia Pacific WFS LLC
Caterpillar Financial Services Corp
Carefirst BlueCross BlueShield
Aon Risk Services Southwest Inc
Alvarez & Marsal North America LLC
Fidelity Investments Institutional Operations Co Inc
NYK Bulkship (Atlantic) NV
Weyerhaeuser NR Company
Dorssers Inc
AFCO Credit Corporation
Georgia Power
RWE Renewables GmbH
Dominion Virginia Power
Mississippi Power
Andritz Inc
Motion Industries Inc
Volta LLC
Enviva Tooling Services Company LLC
Flamex Inc
S&B Engineers and Constructors Ltd
Vinson and Elkins LLP
Herc Rentals Inc
Fastenal Company Corp
CDW Direct LLC
Univar Solutions USA Inc
Bay Line Railroad LLC
ReliaStar Life Insurance Company
Mansfield Power & Gas LLC
United Rentals
Yancey Bros Co
American Natural Soda Ash Corporation (ANSAC)p
Wilmington Terminal Railroad LP
Donaldson Company Inc

Applied Industrial Technologies Dixie Inc
Microsoft Corporation
Brenntag Mid South Inc
Dialpad Inc
Sapphire Gas Solutions LLC
Gregory Poole Equipment Company
FNA Inc dba Firefly North America Inc
Electrical Equipment Company
Alimak Group USA Inc
United Rentals North America Inc
Jones Day
Quality Conveyor Solutions
W.W. Grainger Inc
Delaware Secretary of State
Nelson Mullins Riley & Scarborough LLP
SGS North America Inc
Broadridge ICS
Certified Laboratories
John Deere Financial Inc
Matheson Tri Gas Inc
Western Oilfields Supply Company
Drax Power Ltd
Kluber Lubrication NA LP
Williams Scotsman Inc
Core & Main LP
M-I LLC dba Sweco
Sunbelt Rentals Inc
McPherson Companies Inc dba McPherson Oil
Carter Machinery Company Inc
Uline Inc
Safety Kleen Systems Inc
Wex Bank dba Wright Express FSC
Orion Engineering PC
Oracle America Inc
O'Neal Steel Inc
Environmental Systems Research Institute
Southeast Pump Specialist Inc
Piedmont Natural Gas
Rotex Global LLC
ABB Inc
Cintas Corporation
Linde Inc
STS Operating Inc dba SunSource
Airgas USA LLC
Atmos Energy Corporation

Chem-Aqua Inc
PetroChoice LLC
Quincy Compressor LLC
Thompson Tractor Co Inc
SGS Canada Inc
Allied Universal Security Servi
Smartsheet Inc
Express Employment Professionals
Bruks Siwertell
Integrated Power Services LLC
Cummins Inc dba Cummins Sales and Services
McMaster-Carr Supply Company
FPL NW FL
Xylem Dewatering Solutions Inc
Staples Inc
Briggs Equipment Inc
Buhler Inc
Bliss Industries LLC
Veolia WTS Services USA Inc
Bryan Cave Leighton Paisner LLP
Johnson Controls Fire Protection LP
Mobile Communications America Inc
Korber Technologies Inc
James River Equipment Va LLC
Suez WTS Services USA Inc
Process Equipment Inc
Toyota Industries Commercial Finance Inc
Ametek Land Inc
Host Agency LLC
Merchants Bank Equipment Finance
Salary.com LLC
Kilpatrick Townsend & Stockton LLP
Waste Management of Virginia Inc
Ace Industries Inc
Wesco Distribution Inc
Atlassian US LLC
AT&T Corp
Robert Half International Inc
Aggreko LLC
De Lage Landen Financial Services Inc
IEP Technologies LLC
Ground Penetrating Radar Systems LLC
Carolina Handling LLC
Segra
Aerotek Inc

Clean Sweep
DTN LLC
Amazon Capital Services INC
Tricon Wear Solutions LLC
CPG Inc
StormGeo Corp Inc
Konecranes Inc
Veolia WTS USA Inc
Equiniti Trust Company LLC
Holloway Company Inc
Cisco Systems Capital Corp
NAPA Auto Parts
Star Service Inc of Mobile
Crystal Springs Inc
SmartSign
BM&M Screening Solutions
Endress & Hauser Inc
Border States Industries Inc
Metso USA Inc
AT&T 250269483-4
Global Industrial
SGS Vietnam Ltd
Zoro Tools Inc dba Zoro
Iron Mountain Inc
CT Lien Solutions
Graybar Electric Company Inc
Fluid Flow Products Inc
Zedra Global Services UK Ltd
Southern Light LLC dba Uniti Fiber
Community Coffee Company LLC
Orkin LLC
ONeal Steel LLC
Radwell International Inc
MSC Industrial Supply - Class C Solutions
Shred It USA LLC
Stericycle Inc dba Shred It
Georgia Natural Gas Company
United Parcel Service Inc
North Carolina Dept of Labor
FedEx Freight Inc
Canfor Southern Pine Inc
Ryder Integrated Logistics Inc
Rockwell Automation Inc
Trinity Industries Leasing Company
Ernst & Young US LLP

Spitzer Industries Inc
Cotton Commercial USA Inc
Enviva Management UK Limited
Rayonier TRS Holdings Inc dba Rayonier TRS Forest Operations
Two Rivers Inc
HSBC Bank USA National Association
Adams and Reese LLP
McKinsey & Company Inc
Vinson & Elkins LLP
International Paper Company
PNC Bank NA dba PNC Equipment Finance LLC
Greenwood County
Discovery Benefits LLC HSA
Weg Electric Corp
Enviva Management Japan K K
Boise Cascade Wood Products LLC
Deloitte Financial Advisory Services LLP
JP Morgan Chase Bank NA
Enterprise Fleet Management Trust
NYK Bulk & Projects Carriers Ltd
ABB Motors and Mechanical Inc
Cooper Marine & Timberlands Corp
Signature Financial
JP Morgan Equipment Finance
Wells Fargo Rail Corporation
People 2.0 North America
Womble Bond Dickinson US LLP
CWT Inc
Cargill Inc
CenterPoint Energy Resources Corp
Enviva Management Germany GmbH
ACAS LLC
Mitsubishi Corporation
Goldman Sachs
Alabama Power Company
Liberty Electric LLC
Guardian Life Insurance Co CLAIMS
Engie Energy Management SCRL
Gannett Fleming Inc
Canfor Southern Pine Inc CAMDEN
Canfor Southern Pines Inc Conway
Pricewaterhouse Cooper LLP
Hartford Financial Services Group Inc
Verizon Wireless
Mississippi Department of Revenue

North Carolina Department of Revenue
CITIBANK NA
Bates Willamette LLC
RB Lumber Co LLC dba DS Smith Receboro Lumber
Mitsubishi HC Capital America Inc
CT Corporation System
eSentire Inc
International Paper Co
Montgomery County MD
BDO USA LLP
Faithful and Gould
Benetech Inc
TRC Environmental Corporation
Hometrust Bank
World Business Council for Sustainable Dev.
Riverstone Carlyle Management LP
Butler Snow LLP
Waste Management of Mississippi Inc
Operational Sustainability LLC
White & Case LLP
Columbia Gas of Virginia Inc
USNR LLC
Moody's Investors Service
S&P Global Ratings
Laidig Systems Inc
RBC Capital Markets LLC
Ascentium Capital LLC
Concur Technologies Inc
Comfort Systems USA Southeast Inc
GSI Group LLC
Business Wire Inc
FloQast
ServiceNow Inc
TECO Peoples Gas
8X8 Inc
JPMorgan Chase Bank NA
Watco Companies LLC
Forest2Market Inc
Cora Systems Limited
Fitch Ratings Inc
Toppan Merrill LLC
Discovery Benefits LLC HRA
Kekst and Company Inc
Progress Rail Leasing Corporation
Nitel Inc

Linkedin Corporation
Orrick Herrington & Sutcliffe LLP
John-Paul Taylor
PwC US Tax LLP
Guardian Life Insurance Co ADMIN
Workiva Inc
Securities & Exchange Commission
ISN Software Corp
Diligent Corporation
US Bank National Association
Planet Labs PBC
Truist Equipment Finance Corp
Fastpath Inc
SafeRack LLC
Hunton Andrews Kurth LLP
Intertrust
NYSE Market Inc
Liberty Mutual Insurance Company
Delaware Secretary of State
Charter Communications
Greenhouse Software Inc
Regions Bank Trust NRRE
Thomas Meth
Bradley Arant Boult Cummings LLP
DocuSign Inc
Latham & Watkins LLP
Georgia Power 36222-49024
WEX Health Inc
Delinea Inc
Federal Express Corp
Canfor Southern Pine Inc Darlington
Applied Technical Services Inc
Schenck Process LLC
Eaton Corporation
Ingersoll Rand Industrial US Inc
Global Equipment Company Inc
Foley Hoag LLP
Guidepoint LLC
Advanced Technology Services Inc
Bloomberg Finance LP
Georgia Department Of Natural Resou
Eriez Manufacturing Co
Auditboard Inc
Sonata Software North America Inc
Mississippi Department of Environmental Quality

Richards Layton & Finger PA
Markit Group Limited
James S Miller
Chatham Hedging Advisors LLC
Indeed Inc
Virginia Department of Taxation
Clean Harbors Industrial Services Inc
Fisher and Phillips LLP
Ogletree Deakins Nash Smoak & Stewart PC
Ajilon
Wolf & Company PC
Fabreeka International Holdings Inc
LogicMonitor Inc
SC Department Of Health And Envirom
Fidelity Investments Institutional Operations Company LLC
Alabama Department of Revenue
Aramark Refreshment Services
Holland & Hart LLP
Politico LLC
Bureau Veritas UK Limited
Argus Media Inc
Domtar Paper Company LLC
Netwrix Corporation
SunSource
HP Inc
Vulcan Construction Materials LLC
Markit North America Inc
Everlaw Inc
Public Company Accounting Oversight Board
Ogier Global Limited
Andritz Iggesund Tools Inc
Florida Gas Transmission Co LLC
Alert Media Inc
Republic Services Inc
Canon Financial Services Inc
Whoop Inc
Total Quality Logistics LLC
Ameritas Life Insurance Corporation
Bank of Montreal
Allen & Overy LLP
Verder Scientific Inc
Sumitomo Corporation
Rosemount Inc
Southeastern Freight Lines Inc
Fidelity National Title Insurance Company

Christopher A Smith
Holthouse Carlin & Van Trigt LLP
Investis Digital Inc
Thomson Reuters
Anna M Johnson
Cox Business
Mettler Toledo LLC
Evergreen Packaging LLC
Wells Fargo Equipment Finance Inc
Datawatch Systems Inc
Taylor Wessing Partnerschaftsgesellschaft von Rechtsanwalten
Norb Hintz
Brunswick Financial Advisory LLP
Akin Gump Strauss Hauer & Feld LLP
South Carolina Department of Revenue
TK Elevator Corp
TEREX USA LLC
Glassdoor Inc
Metso Outotec USA Inc
National Filter Media Corporation
S&P Global Limited
Georgia Power 46915-05007
Ametek Arizona Instrument LLC
John W Bennett
Culligan
Practising Law Institute
Mobile Mini Inc dba Mobile Storage Solutions
Miller & Chevalier Chartered
Fuze Inc
NSF International
CCH Incorporated
Trane US Inc
John H Carter Co Inc
Taylor Corporation
Riverstone Equity Partner LP
Ametek Arizona Instrument LLC dba Ametek Brookfield
Sparrows Offshore LLC dba Hawk Bidco US Inc
Litera
Price Waterhouse Coopers Belastingadviseurs NV
Creative Business Solutions Inc
Florida Department of Revenue
Georgia Power 21598-07022
S&P Global Platts
Keyence Corporation of America
DS Services of America Inc

Minitab Inc
Delta Industries Inc
Florida Department of Environmental Protection
Atlas Copco Compressors LLC
Alston & Bird LLP
Baker & Hostetler LLP
Shai Even
Udemy Inc
Marubeni Corporation
Frank Recruitment Group Inc
Factiva Inc
PRADCO
Glass Lewis & Co LLC
Comcast of Maryland
Deutz Corporation
ICR LLC
United States Treasury
Samsara Inc
Stewart & Stevenson FDDA LLC
Aon UK Limited
Northwestern Mutual
Genuine Parts Co dba NAPA Auto Parts
Moran Environmental Recovery LLC
Groeneveld Lubrication Solutions Inc
Michael Mason
Schneider Electric Buildings America Inc Inc
Sherwin Williams Co
Federal Express
Financial Accounting Standards Board
Crown Equipment Corporation
Yokogawa Corporation of America
Blank Rome LLP
Christopher M Sweeney
Joseph Evans
Georgia Department of Revenue
Cattron North America Inc
Siemens Industry Inc
Insight Direct USA Inc
Vertiv Corporation
Terrasource Global
XPO Logistics Freight Inc
Hilti Inc
NC Department Of Revenue
Deltek Inc
EADS Distribution LLC

Charter Communications Holding
Verizon Communications Inc-Acct 955638289000129
Suez WTS USA Inc
Major Lindsey & Africa
Canteen
Gleason Reel Corp
Utech Global LLC
Cort Business Services Corporation
Internal Revenue Service
AT&T U-verse
Troy Group Inc
UPS Supply Chain Solutions Inc
Northern Safety Co Inc
Tractel Inc
Michael A Leary
Chromalox Inc
Ashley Stump
Peddinghaus
Citicorp North America
Fluke Electronics Corporation
Empire Pipe and Supply Company Inc
Transcat Inc
Tennessee Depart of Revenue
Georgia Power 07638-98086
Dex Imaging LLC
City of Franklin
School District of Jackson County
Stericycle Inc
Comcast Corporation
City of Panama City
NC Division of Motor Vehicles
Electronic Security Solutions
DC Treasurer
Ametek Brookfield
Timothy M Morgan Jr
William Schmidt
Utah State Tax Commission
Cole Parmer Instrument Company LLC
Sleep Inn & Suites
Michael L Leary
Employment Background Investigations
Atlas Copco USA Holdings Inc
Amber Road Inc
Deloitte Consulting LLC
Masergy Communications Inc

Sharp Electronics Corporation
Assetpoint LLC
Thermo Ramsey LLC
Ascendum Machinery Inc
Pantheon Systems Inc
City Electric Supply
BASF Corporation
PRIMORIS ENERGY SERVICES CORP
CVS CAREMARK
HSBC Bank USA National Association
INSTAR GROUP LLC
MARMON KEYSTONE LLC
S&P Global Ratings
SGS UNITED KINGDOM LTD
<b>5% or More Equity Holders</b>
Riverstone Investment Group LLC
<b>Bankruptcy Professionals</b>
Vinson & Elkins LLP
ALVAREZ AND MARSAL, LLC
Lazard Frères & Co. LLC
KURTZMAN CARSON CONSULTANTS
Davis Polk
Evercore
Ankura Trust Company, LLC
Kutak Rock LLP
<b>Significant Competitors</b>
Mercer International
<b>Banks/Lender/UCC Lien Parties/Administrative Agents</b>
Capital One
Wilmington Trust
Citibank, N.A.
JPMorgan Chase Bank, N.A.
Goldman Sachs Bank USA
HSBC Bank, USA N.A.
Barclays Bank, PLC
John Hancock Life Insurance Company (U.S.A.)
Deere Credit, INC.
Cisco Systems Capital Corporation
John Deere Construction & Forestry Company
JPMorgan Chase Bank, NA
Caterpillar Financial Services Corporation
Corporation Service Company
Signature Financial LLC
Mitsubishi HC Capital America, Inc.
Truist Equipment Finance Corp.



Mobile Communications America
Andritz Inc.
Munistrategies SUB-CDE #41, LLC
Wilmington Trust, National Association
Wilmington Savings Fund Society, FSB
Cahill Gordon & Reindel LLP
Jones Walker LLP
<b>Customers</b>
ENGIE ENERGY MANAGEMENT SCRL
ADM GERMANY
ALBIOMA
AOT
BAYWA
CARGILL
DRAX
ENGIE
FRAM
JAVELIN
LHOIST SA
MARUBENI CORP.
MITSUBISHI - AIOI
MITSUBISHI - TAKETOYO
MITSUBISHI CORP.
MITSUI
ORSTED
PINNACLE
RWE
SUMITOMO CORP.
SUMITOMO FORESTRY CO., LTD
TOYOTA TSUSHO CORP.
UNIPER
VATTENFALL
VERDO
<b>Surety &amp; Letters of Credit</b>
GEORGIA POWER COMPANY
HANOVER INSURANCE COMPANY
MISSISSIPPI POWER COMPANY
CP 7272 WISCONSIN AVENUE LLC C/O CARR PROPERTIES
MANSFIELD POWER AND GAS, LLC
<b>Insurance</b>
HARTFORD
LIBERTY MUTUAL INSURANCE COMPANY
Hartford Fire Insurance Co
Hartford Accident & Indemnity Co
Twin City Fire Insurance Co

XL Insurance America, Inc.
Westchester Fire Insurance Co.
Zurich Insurance plc
National Union Fire Ins Co of Pitts, Pa (AIG)
Lloyd's London
National Union Fire Ins Co of Pitts, PA (AIG)
Endurance American Insurance Company
Ascot Insurance Company
Navigators Insurance Company
XL Specialty Insurance Co
Twin City Fire Ins Co (Hartford)
AXIS Ins Co
Allianz Global Risk US Ins Co
Endurance American Ins Co. (Sompo)
National Union Fire Ins Co of Pitts, Pa. (AIG)
ACE American Ins Co
Hiscox Insurance Company Inc.
Zurich American Insurance Co
Markel American
Indian Harbor Ins Company (XL)
Homeland Insurance Co of New York
Starr Indemnity & Liability Company
Nautilus Ins Co
Underwriters at Lloyd's, London
XL Insurance America, Inc.
Ascot Insurance Company
Navigators Insurance Company
Endurance Assurance Corp
North American Capacity Insurance Company
StarStone Specialty Insurance Company
Everest Indemnity Insurance Company
Canopus Managing Agents Limited
Alcor Underwriting Bermuda Limited
Beazley
AXIS Surplus Insurance Company
Lexington Insurance Company
Arch Insurance
Starr Surplus
Princeton Excess and Surplus Lines Insurance Company
HDI Global Specialty SE - UK Branch
QBE International Markets
Swiss Reinsurance America Corporation
Chubb Bermuda Insurance Ltd.
Mitsui Sumitomo Insurance Company of America
Swiss Re Corporate Solutions Elite Insurance Corporation

AIG
First Insurance Funding
Greenwich Insurance Company
ALLIED WORLD ASSURANCE COMPANY, LTD.
AXA XL
GREAT MIDWEST INSURANCE COMPANY
OLD REPUBLIC INSURANCE COMPANY
SOMPO INTERNATIONAL
<b>Debtholder</b>
Aegon NV
Agfirst Farm Credit Bank
AllianceBernstein
Allianz SE
American Agcredit
Amerisure Mutual Insurance
Angel Oak Capital Advisors
Ares Management
Bank of Montreal
Bank of New York Mellon Corp
Barclays
Barings
Bessemer Group
BlackRock
Blackstone
Blue Cross & Blue Shield
BMO Global Asset Management
BNP Paribas
Brigade Capital Management
Calvert Investment Management
Capital Research & Management Company
Chubb
Cigna Health and Life Insurance
Citibank
Columbia Threadneedle Investments
Credit Agricole Group
DekaBank Deutsche Girozentrale
Deutsche Bank AG
Doctors Co An Interinsurance Excha
Eaton Vance Corp
Endurance Assurance Corp
Equitable Holdings Inc
Erie Family Life Insurance Co
Farm Credit East
Federated Hermes Inc
Fidelity

FIL Ltd
FMR LLC
Gleaner Life Insurance Society Inc
Goldman Sachs
Greenstone Farm Credit Services
HCSC Insurance Services Co
Health Options Inc
Horizon Healthcare Services Inc
HSBC Bank
ICI Mutual Insurance
INKA INTERNATIONALE KAGMBH
Insignia Financial Ltd
Invesco Ltd
JPMorgan Chase
Lord Abbett & Co
Mercer Global Investments Management
MFS Investment Management
Morgan Stanley
MuniStrategies, LLC
Muzinich & Co
Nationwide Fund Advisors
Neuberger Berman Investment Advisors
Northwest Farm Credit Services
Northwestern Mutual Life Insurance
Nuveen Asset Management
Principal Financial Group Inc
Prudential Financial Inc
Rainier Investment Management LLC
Royal Bank of Canada
Russell Investment Management
SEI Investments Co
Starwood
State Street Corp
Sun Life Financial Inc
Teachers Insurance & Annuity Assoc
Thornburg Investment Management In
Truist Bank
UBS AG
Van Eck Associates Corporation
Voya Retirement Insurance and Annu
Wells Fargo & Co
AIP, LLC
Eaton Vance Management
Diameter Capital Partners, L.P.
Cyrus Capital Partners, L.P. (U.S.)

Hudson Bay Capital Management, L.P.
Federated Investment Management Company
Allspring Global Investments, LLC (U.S.)
Amundi Asset Management S.A.S.
Aperture Investors, LLC
Bank of America Merrill Lynch Proprietary Trading
Beach Point Capital Management, L.P.
California Public Employees Retirement System
DWS Investments UK, LTD
Jefferies, LLC
Macquarie Asset Management (NZ), LTD
Mellon Investments Corporation
Nomura Corporate Research and Asset Management, Inc. (U.S.)
Northern Trust Global Investments, LTD
PIMCO - Pacific Investment Management Company
Virtu Americas, LLC
<b>Director/Officer</b>
E. Royal Smith
John-Paul D. Taylor
Norbert A. Hintz, Jr.
Shai Even
Shai S. Even
Shai Shimon Even
Thomas Meth
William H. Schmidt, Jr.
William Henry Schmidt, Jr.
<b>Debtors and Known Affiliates</b>
African Isabelle Shipping Co. Ltd (Bahamas)
African Sisters Shipping Co. Ltd (Bahamas)
Argonautica Shipping Investments B.V.
Enviva Aircraft Holdings Corp.
Enviva Development Finance Company, LLC
Enviva Energy Services Cooperatief, U.S.
Enviva Energy Services, LLC
Enviva GP, LLC
Enviva Holdings GP, LLC
Enviva Holdings, LP
Enviva Inc.
Enviva Management Company, LLC
Enviva Management Germany GmbH
Enviva Management International Holdings, Limited
Enviva Management Japan K.K.
Enviva Management UK, Limited
Enviva MLP International Holdings, LLC
Enviva Partners Finance Corp.

Enviva Pellets Amory II, LLC
Enviva Pellets Bond, LLC
Enviva Pellets Epes Finance Company, LLC
Enviva Pellets Epes Holdings, LLC
Enviva Pellets Epes, LLC
Enviva Pellets Greenwood, LLC
Enviva Pellets Hamlet, LLC
Enviva Pellets Lucedale, LLC
Enviva Pellets Waycross, LLC
Enviva Pellets, LLC
Enviva Port of Pascagoula, LLC
Enviva Shipping Holdings, LLC
Enviva Tooling Services Company, LLC
Enviva Wilmington Holdings, LLC
Enviva, LP
IHE Holdings, LLC
<b>Litigation</b>
IES Commercial, Inc.
Infra-Metals, Co.
Drax Power Limited
Sumitomo Corporation
CSX Transportation, Inc.
BARCLAYS BANK PLC
BARCLAYS CAPITAL INC.
BMO CAPITAL MARKETS CORPORATION
CITIGROUP GLOBAL MARKETS INC.
EVEN, SHAI S.
FIDELITY NATIONAL TITLE INSURANCE COMPANY
GOLDMAN SACHS & CO. LLC
HSBC SECURITIES (USA) INC.
J.P. MORGAN SECURITIES LLC
JOHNSON, MICHAEL A.
METH, THOMAS
MONROE, RENEE
RAYMOND JAMES & ASSOCIATES, INC.
RBC CAPITAL MARKETS, LLC
RWE SUPPLY & TRADING GMBH
TRUIST SECURITIES, INC.
BROWNING, WILLIAM
JEFFERIES, RORRIE C. (EEOC)
LOPEZ, Rebekah (EEOC Raleigh)
PEREZ, ALEXANDER (EEOC NORFOLK)
ROBINSON, SHARON (EEOC ATLANTA)
SMITH, DEBBIE (EEOC)

<b>ISDA</b>
Barclays Bank, PLC
RBC
<b>Taxing Authority/Governmental/Regulatory Agencies</b>
NC DEPARTMENT OF REVENUE
VA DEPARTMENT OF TAXATION
AL DEPARTMENT OF REVENUE
MS DEPARTMENT OF REVENUE
FL DEPARTMENT OF REVENUE
SC DEPARTMENT OF REVENUE
DE SECRETARY OF STATE
UT STATE TAX COMMISSION
GA DEPARTMENT OF REVENUE
HM REVENUE + CUSTOMS
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
MONTGOMERY COUNTY, MD
CITY TREASURER
CO DEPARTMENT OF REVENUE
IL DEPARTMENT OF REVENUE
PA DEPARTMENT OF REVENUE
TX DEPARTMENT OF REVENUE
GEORGIA DEPARTMENT OF NATURAL RESOURCES
COMPTROLLER OF MARYLAND
SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
UNIVERSITY OF TEXAS AT DALLAS
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
<b>Ordinary Course Professionals</b>
Baker Botts LLP
CBRE Inc
Bradley Arant Boult Cummings LLP
CT Corporation System
BDO USA LLP
Womble Bond Dickinson US LLP
Jones Day
Akin Gump Strauss Hauer & Feld LLP
Blank Rome LLP
Broadridge ICS
Butler Snow LLP
CT Lien Solutions
Ernst & Young US LLP
Factiva Inc
Fisher and Phillips LLP

Guidepoint LLC
Holland & Hart LLP
Host Agency LLC
Hunton Andrews Kurth LLP
Kilpatrick Townsend & Stockton LLP
Miller & Chevalier Chartered
Nelson Mullins Riley & Scarborough LLP
Ogletree Deakins Nash Smoak & Stewart PC
Orrick Herrington & Sutcliffe LLP
PwC US Tax LLP
Robert Half International Inc
<b>Top 30 Creditors</b>
Trinity Industries Leasing Company
Wilmington Trust
RWE Supply & Trading GmbH
Volta LLC
Spitzer Industries Inc
Rockwell Automation In
Motion Industries Inc
Electrical Equipment Company
Dorssers Inc
Drax Power Limited
<b>Master Service List Parties</b>
Davis Polk & Wardwell LLP
Greenberg Traurig, LLP
KCC
McGuireWoods LLP
National Association of Attorney Generals
<b>Ad Hoc Group of Creditors</b>
McGUIREWOODS LLP
DAVIS POLK & WARDWELL LLP
ALLSPRING GLOBAL INVESTMENTS
AMERICAN INDUSTRIAL PARTNERS
ARES MANAGEMENT LLC
BARCLAYS BANK PLC
Cyrus Capital Partners, L.P.
Diameter Capital Partners, L.P.
EATON VANCE MANAGEMENT
MORGAN STANLEY INVESTMENT MANAGEMENT INC.
FEDERATED HERMES
HUDSON BAY CAPITAL MANAGEMENT LP.
MONARCH ALTERNATIVE CAPITAL LP
MORGAN STANLEY & CO. LLC.
OAKTREE CAPITAL MANAGEMENT, LP,

<b>Former Debtor Names</b>
Enviva Pellets Courtland, LLC
Enviva Fiberco, LLC
Enviva Lucedale Operator, LLC
Enviva MLP Holdco, LLC
Enviva Partners GP, LLC
Enviva Pellets Ahoskie, LLC
Enviva Pellets Amory, LLC
Enviva Pellets Cottondale, LLC
Enviva Pellets Greenwood Holdings II, LLC
Enviva Pellets Greenwood Holdings, LLC
Enviva Pellets Newco, LLC
Enviva Pellets Northampton, LLC
Enviva Pellets Sampson, LLC
Enviva Pellets Southampton, LLC
Enviva Porrt of Savannah, LLC
Enviva Port of Chesapeake, LLC
Enviva Port of Panama City, LLC
Enviva Port of Wilmington, LLC
Enviva Preferred Holdings, LLC
Georgia Biomass Holding LLC
Georgia Biomass, LLC
Green Circle Bio Energy, Inc.
Intrinergy Amory, LLC
Intrinergy Holdings GP,L.L.C
Intrinergy Holdings, L.P.
Intrinergy Operating GP, L.L.C.
Intrinergy Operating, L.P.
Intrinergy Valorbois LLC
Lindentor 1016. VV GmbH
<b>Official Committee of Unsecured Creditors</b>
RWE Supply & Trading GmbH
Drax Power Limited
Ryder Integrated Logistics

**EXHIBIT C-1**

**2023 Tax Compliance Engagement Letter**



March 7, 2024

Enviva, Inc.  
James Geraghty, Executive Vice President, Finance  
7272 Wisconsin Avenue  
Suite 1800  
Bethesda, MD 20814

**Subject: Enviva, Inc. - Engagement Letter - Tax Year 2023**

Dear Mr. Geraghty,

This agreement confirms that Enviva, Inc. ("you" or "Client") has engaged PwC US Tax LLP ("we" or "us" or "PwC") to provide the services described below (the "Services").

**Scope of Services**

2023 Tax Compliance Services

PwC will prepare and sign as preparer the U.S. federal and state tax returns and extensions for Client for the tax year beginning January 1, 2023 through December 31, 2023, as requested by Client for the entities listed in Exhibit I. Client and PwC may mutually agree in writing (including e-mail) to revise the listing of entities and tax returns included in Exhibit I and make a related adjustment to PwC's fees. The entities listed in Exhibit I are bound by this agreement.

Unless otherwise agreed with PwC, Client will be responsible for preparation and filing of all other required tax or information returns, including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc. Client is required to maintain and retain adequate documentation to support the tax returns as filed, as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting items included in a tax return.

Client is responsible for understanding and agreeing with the amounts, computations, and statements made in all of the tax returns before they are filed with the taxing authorities. Most of the tax returns that PwC will prepare require the taxpayer to sign, under the penalties of perjury, affirming that the tax returns and the accompanying schedules and statements are true, correct, and complete to the best of his or her knowledge.

PwC will complete the preparation of the tax returns so they can be timely filed by the applicable due date for such tax returns. PwC will provide Client with draft tax returns for Client's review. If Client does not provide PwC with information or assistance within the agreed timeframe, the completion date for PwC's Services may be adjusted, including after the applicable due date. If unforeseen circumstances occur that impact PwC's ability to meet the final completion date, PwC will contact Client to discuss an acceptable revised completion date.



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In addition, please advise PwC of any significant transactions or other anticipated changes that could impact PwC's Services. If Client does not specifically request PwC's advice with respect to such matters, PwC assumes no responsibility for the tax consequences related to those matters.

Certain circumstances may arise that require the performance of additional work ("Additional Services") outside the scope of PwC's base tax compliance services. In the event such circumstances arise, PwC and Client will mutually agree to the Additional Services to be performed and the associated fees for such Additional Services (a) pursuant to a separate agreement or Statement of Work or (b) pursuant to the Recurring Tax Services provisions below. Examples of Additional Services include:

- PwC and Client may mutually agree in writing (including e-mail) for PwC to provide Additional Services related to subsequent year tax compliance, such as the preparation of year end estimates, estimated tax payments, allocations, compliance coordination and related tax consulting.
- When certain taxpayers' specified foreign financial assets exceed a specific threshold during the year, federal law requires them to include in their income tax returns a report (on IRS Form 8938) of all specified foreign financial assets held by them during that year. Preparation of IRS Form 8938, including related data gathering and valuation services, constitute Additional Services.
- Additional Services may be required to the extent Client has participated in virtual currency transactions. Certain taxing authorities, including the Internal Revenue Service ("IRS"), treat virtual currencies, including cryptocurrencies and non-crypto virtual currencies, as property for tax purposes. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency, regardless of whether the account is held in the U.S. or abroad. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency. Client must report virtual currency transactions on Client's return, regardless of whether or not Client received a payee statement for the transaction (e.g., Form W-2 or Form 1099). Client agrees to provide PwC the details for all of Client's virtual currency transactions that occurred during the tax year, as well as any reporting virtual currency transactions letters Client received from the IRS or other tax authorities.
- The potential implications of newly proposed or recently enacted tax rules are often complex, and interpretative guidance from taxing authorities may not be available. Analysis of such rules, including related reporting requirements, constitute Additional Services.
- As part of PwC's Services, PwC will complete Schedule UTP for certain entities, if applicable, based on information Client provides to us. To facilitate Client's providing PwC with this information, PwC may provide Client with a checklist or information request. To the extent Client requires assistance in gathering or analyzing the information requested for Schedule UTP reporting purposes, such assistance will constitute Additional Services.
- The rules for cross-border transfers of assets and stock under Internal Revenue Code § 367 and associated regulations are complex. Certain transactions require gain recognition agreements ("GRAs") and disclosures to qualify for an exception from gain recognition. Review of





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transactions involving cross-border transfers, and preparation and review of GRAs and related disclosures, constitute Additional Services not included in the base tax compliance services.

#### Other Tax Services

PwC may perform other tax compliance and tax consulting services as mutually agreed to with Client when one or more statements of work are issued under this agreement, a form of which is attached as Exhibit A ("Statement of Work" or "SOW").

#### Recurring Tax Services

From time to time, Client may request that PwC provide tax services that may not be significant enough to require a separate agreement or SOW. Subject to PwC's acceptance and any independence permissibility requirements, PwC will provide such Services under the terms of this agreement.

#### **FinCEN Form 114 (Report of Foreign Bank and Financial Accounts)**

Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value in a calendar year on FinCEN Form 114, Report of Foreign Bank and Financial Accounts. This form is not filed with a tax return. Instead this form must be filed electronically with the U.S. Department of the Treasury through the Financial Crimes Enforcement Network's ("FinCEN's") BSA E-filing System by April 15 of the year following the calendar year in which aggregate amounts held in the foreign financial accounts meet the threshold. The definition of financial accounts is broadly defined and includes certain interests held indirectly. Failure to comply with these laws could result in significant civil and criminal penalties. Unless specifically listed on the Listing of Tax Returns to be Prepared, PwC will not prepare, file, or provide assistance with respect to the FinCEN Form 114.

#### Electronic Filing

Except where a taxing authority does not provide for electronic filing of tax filings or you choose to opt out of electronic filing (if permitted by the tax authority), PwC will serve as the Electronic Return Originator ("ERO") for the tax filings we prepare under this agreement. Your designation of PwC as the ERO allows taxing authorities to disclose to us: (1) any acknowledgement that your tax filings(s) have been accepted by the taxing authority, (2) the reason(s) for any delay in processing a tax filing or refund, and (3) information regarding any refund offset. PwC will file electronically those tax filings for which we are the ERO after you have reviewed and approved the tax filings for filing.

PwC will provide you a paper tax filing that you will be responsible for filing with the taxing authority if: (1) a particular tax filing is ineligible for electronic filing, (2) a particular tax filing is unable to be processed electronically after reasonable efforts are made to electronically file pursuant to the procedures established by the taxing authority, or (3) you have provided written notice to PwC that you have chosen to opt out of electronic filing (if permitted) for the particular



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tax filing. It is our understanding that you will file the tax filings as prepared by PwC unless you inform us otherwise.

### **Mailing Service**

As requested, PwC may agree to assist Client in mailing to tax authorities paper returns that PwC has prepared under this agreement (the "Mailing Service"). As part of the Mailing Service, PwC will print paper copies of the tax forms and prepare the necessary mailing materials. If requested, PwC will also include Client's tax payment checks with the applicable tax returns to be mailed to the relevant tax authorities.

Client acknowledges that PwC's provision of the Mailing Services does not alter Client's responsibilities or obligations under applicable U.S. federal, state and local income tax laws, including with respect to review, approval and submission of tax returns to the relevant taxing authorities.

Mailing Services are considered Additional Services and are subject to the following conditions:

- Client will review, approve, and sign all tax returns to be mailed.
- Client will approve in writing the list of tax returns to be mailed to tax authorities.
- PwC will only mail tax returns that PwC has prepared.
- The Client tax return signer(s) will send an authorization email to PwC confirming that their review is complete and that they authorize PwC to mail the tax returns, including specification of the delivery service (e.g., U.S. certified mail) to be used.
- Client will provide to PwC the executed signature pages and checks, if applicable, by an agreed upon date in order for PwC to process and mail the tax returns.
- PwC will provide Client with the applicable proof of mailing for each mailed return. Client agrees that it will be responsible for maintaining each applicable proof of mailing.
- Where available, PwC will provide Client with the tracking number for each mailed return.
- Client and PwC will maintain records to document each such Mailing Service request.

Client acknowledges that PwC may use PwC Subcontractors in the performance of the Mailing Service. Notwithstanding any other provision of this agreement, Client agrees that PwC is not responsible and assumes no liability for the actions or performance of the delivery service, including the delivery service's handling of the tax returns or any failure of the delivery service to deliver timely the tax returns to the tax authorities.

Many tax authorities, including the IRS, do not allow for electronic signatures or inked signatures sent by facsimile. If Client directs PwC to file a return with Client's electronic or facsimile signature, Client acknowledges that the tax authority may reject the filing, and that Client is solely responsible for any resulting consequences, including penalties, interest or late filing fees assessed by the tax authority and untimely elections.



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### **PwC Responsibilities**

PwC will perform the Services under the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. PwC will not provide an audit, accounting or attest opinion or other form of assurance, and PwC will not verify or audit any information provided to PwC.

### **Client Responsibilities**

Client will provide reasonable assistance and accurate and complete information, including ensuring that any data, assumptions, and forward-looking information used by PwC is appropriate. Such assistance and information will be provided within the agreed timeframe to provide PwC with sufficient time for PwC to perform the Services. PwC will perform the Services on the basis of such information, provided by Client and will have no responsibility or liability for such information, or for any technology selected or supplied by Client. PwC's performance depends on Client performing Client's obligations under this agreement.

If PwC does not receive Client's information timely, PwC may use mutually agreed estimates or assumptions to perform the Services. PwC assumes no responsibility for the consequences that may result from any failure to timely provide PwC all relevant information, which may include late or amended filings, penalties, interest and/or other adverse tax consequences.

Client is responsible for all of its decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing Client's needs, and retaining any records Client requires and not relying on PwC for such retention. Client is responsible for reviewing and approving the Services and deliverables and the results achieved.

Client is responsible for all of its management functions and internal controls and will designate a competent member of Client's management to oversee the Services.

To facilitate PwC's work, Client will need to provide the following assistance:

- Any pertinent supporting documentation in relation to Client's 2023 income and deductions.

PwC expects that Client will provide timely, accurate and complete information and reasonable assistance, and PwC will perform the engagement on that basis.

### **Fees and Expenses**

#### 2023 Tax Compliance Services

PwC's fee for the Services will be \$115,000. All PwC Subcontractor (as defined) fees shall be considered fees and not expenses and are included in the agreed fee.

#### Other Tax Services

Each SOW shall set forth the fees for the Services covered by the SOW.



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### Recurring Tax Services

PwC's fee is based primarily on the time required by PwC's professionals to complete the engagement, along with several other factors. Amounts billed for Services performed by PwC or the PwC Subcontractors (as defined) shall be considered fees and not expenses and will be billed at rates determined by PwC based upon such factors as complexity, urgency, inherent risks, intellectual property, data integrity, the experience and skill required of the personnel needed to perform and review the Services, and other factors or, as agreed by the parties at the rates set forth herein.

<b>Title</b>	<b>Rate per Hour</b>
Partner	\$770
Director	\$590
Senior Manager	\$540
Manager	\$470
Senior Associate	\$360
Associate	\$250

In addition to the fees set forth above, PwC will bill Client for reasonable out-of-pocket expenses (including when PwC uses a third-party booking agent, such agent's nominal per-ticket charge) and any applicable sales, use, excise, or value added tax.

PwC's fee depends on the assumption that PwC will receive the information and assistance as detailed in this agreement. If PwC believes an additional fee is required as the result of Client's failure to meet these obligations or for any other reason, PwC will inform Client promptly.

PwC's standard practice is to render invoices on a monthly basis. Payment of PwC's invoices is due on presentation and expected to be received within 30 days of the invoice date.

### **PricewaterhouseCoopers network firms and contractors**

PwC may use other PricewaterhouseCoopers global network firms (each of which is a separate and independent legal entity), PwC's subsidiaries and affiliates and/or third party contractors and subcontractors (each, a "PwC Subcontractor") to provide the Services and/or for internal, administrative and/or regulatory compliance purposes. PwC remains solely responsible for the Services.



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In connection with this agreement Client (i) agrees not to bring any claim against PwC Subcontractors and/or their and PwC's respective partners, principals, members and employees (collectively, the "PwC Parties") and (ii) will ensure that no group member, including Client's subsidiaries, affiliates, associated companies and any holding company (unless a party to this agreement), both while they are a group member and thereafter, brings any claim or proceedings against PwC or the PwC Parties, and Client accepts responsibility and liability in the event that Client's subsidiaries, affiliates, associated companies or any holding company pursue such claims or proceedings.

### **Confidentiality**

PwC and Client (each, a "Discloser") may each disclose to the other ("Recipient") certain information and materials for the purposes of this agreement. "Confidential Information" means non-public information that Discloser marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature, including all intellectual property rights, that a party owned or controlled before this agreement, or develops or obtains outside the scope of this agreement, and all modifications and improvements to them, as well as Client's current and prior years' tax return information and materials. All terms of this agreement, including fee and expense structure, are considered Confidential Information. Confidential Information excludes any information which (i) is rightfully known to Recipient prior to its disclosure; (ii) is released by the Discloser to any other person or entity without restriction; (iii) is independently developed by Recipient without use of or reliance on Discloser's Confidential Information; or (iv) is or later becomes publicly available without violation of this agreement or may be lawfully obtained by Recipient from a non-party.

PwC and Client agree to use the other's Confidential Information only in relation to the Services, and will not disclose it, except where required by law or regulation (including any subpoena or other similar form of process), or, with respect to PwC, by a professional body of which PwC is a member. If Recipient is so required to disclose Discloser's Confidential Information, Recipient must provide Discloser with written notice prior to such disclosure (to the extent permitted by applicable law), except that such notice is not required in connection with requests for disclosures arising from or related to government audits, investigations or supervisory examinations by regulatory authorities with jurisdiction over Recipient.

PwC may provide Client Confidential Information to (i) PwC Subcontractors within or outside the United States who are bound by confidentiality obligations substantially similar to these, and (ii) Client's professional advisers, administrators, representatives, agents, their respective officers, directors or employees, and other parties as Client may direct. PwC, PwC Subcontractors, and their respective suppliers may also use Client's Confidential Information and other materials for any lawful business purpose as long as such use will not result in Client or others being identified by third parties. With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing, and such consent is valid until further notice by Client.

### **Ownership, Use and Disclosure**

Each party owns its Confidential Information and preexisting materials. Client will own each particular copy (in tangible or electronic form) of the deliverables PwC prepares and delivers to



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Client. PwC will own the intellectual property rights in the deliverables and any materials, general skills, know-how, processes, technology, or other intellectual property it creates during the Services, as well as non-client specific versions of any deliverables created under the agreement. PwC grants to Client a non-exclusive, non-transferable license to use such items to the extent included in the deliverables for Client's own internal purposes. PwC may also develop software or electronic materials (including spreadsheets, databases and other tools) to assist PwC with an engagement. If PwC makes these available to Client, they are provided "as is" and Client's use of these materials is at Client's own risk.

Client may rely only on PwC's final written deliverables and not on oral advice or draft deliverables. Upon Client's request, PwC will confirm oral advice in a final written deliverable on which Client may rely. PwC's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. The Services and deliverables are provided solely for Client. PwC disclaims any contractual or other responsibility or duty of care to others based upon these Services or any deliverables or advice PwC provides. Client agrees to reimburse and hold harmless PwC and the PwC Parties for all third party claims, losses, liabilities and damages (including, but not limited to, any costs, expenses and reasonable attorneys' fees) arising from or in relation to the Services and/or deliverables.

Nothing in this agreement restricts Client's ability to disclose PwC's advice concerning the tax treatment or tax structure of any transaction, regardless of any confidentiality markings on any communications. If Client makes such a disclosure, Client will (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information or materials and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain from the recipient (excluding Client's professional advisors) an executed third party access letter in PwC's standard form. For purposes of this paragraph, professional advisors do not include any advisors that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or may obtain, sell or underwrite securities or other financial interests in Client or related entities in connection with any advice related to the Services.

#### **Disclosure and Use of Pass-Through Tax Information**

Client agrees that, if PwC is engaged to prepare tax filings for an owner of Client, PwC may disclose and use the respective owner's tax information (e.g., Schedule K-1) to facilitate the preparation of that owner's tax filings. Notwithstanding the foregoing, Client will remain responsible for distributing tax information to its owners.

If Client is an owner in an entity whose tax returns have been prepared by PwC, Client agrees that PwC may obtain and use tax information from that entity (e.g., Schedule K-1) to facilitate our preparation of your tax returns. Notwithstanding the foregoing, Client will remain responsible for providing all information necessary for preparation of Client's tax return.

The foregoing consents are valid until further notice by Client. Client may request in writing a more limited disclosure than the foregoing.





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### **PwC Tools**

PwC may make available to Client certain technology tools as a convenience to support PwC's provision of Services (collectively "PwC Tools"). PwC Tools, which is not a deliverable (or a part of one), is PwC's Confidential Information and may be used by Client as instructed by PwC and only in connection with the Services. PwC Tools shall remain PwC's property and is made available to Client "as-is" and without any warranties, all of which are hereby disclaimed to the extent allowed. PwC may modify, change or discontinue PwC Tools or access thereto at any time. There are no implied licenses, and PwC reserves its rights. Users of PwC Tools must be active Client employees whose names have been provided to PwC in advance, or third parties specifically authorized by PwC in writing ("Users"). Client must promptly notify PwC of any changes to Users and shall be responsible for their access to and use of PwC Tools. Access credentials are unique to each individual and may not be shared. To the extent PwC provides Client with access to the PwC Tools beyond the termination date of this agreement, such access shall be subject to the terms of this agreement, unless a separate agreement is executed.

Client will not (and will not allow Users to) process data for a third party, develop a competing product or service, alter or remove PwC's proprietary rights notices, or try to reverse engineer/decompile or otherwise extract ideas, algorithms, or source code.

### **Limitations on Liability**

Except to the extent finally determined to be prohibited by law, Client agrees that PwC's total liability (including interest) for all claims or losses, whether as a result of breach of contract, tort (including but not limited to negligence and strict liability) or otherwise, in connection with this agreement regardless of the theory of liability asserted, is limited to no more than the total amount of annual fees paid to PwC for the particular Service giving rise to the liability under this agreement or, if applicable, the relevant SOW. In addition, PwC will not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages.

### **Termination and Dispute Resolution**

This agreement has a term of five years, but any Services started prior to the end of the term shall remain fully subject to the terms of this agreement, until they are completed.

Either party may terminate the Services by giving notice to that effect. Client agrees to pay PwC for all services PwC performs up to the date of termination on a pro rata basis for the efforts spent by PwC professionals on the Services through the date of termination. Any provisions of this agreement which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties.

Any unresolved dispute relating in any way to this agreement shall be resolved by arbitration, except that either party shall be free to seek temporary injunctive relief in court in the event of a breach or threatened breach of a party's obligations of confidentiality or intellectual property hereunder. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration will take place in New York, New York unless otherwise agreed by the parties. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel shall have exclusive authority to



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resolve any dispute relating to the interpretation, applicability, enforceability or formation of, or defenses with respect to, this agreement, including but not limited to issues of arbitrability. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions above or any other terms in this agreement. Judgment on any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. Each party accepts and acknowledges that any demand for arbitration arising from or in connection with this agreement must be issued within one year from the date such party became aware or should reasonably have become aware of the facts that gave rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

This agreement, its enforcement, and any controversy or dispute arising out of or relating to it will be governed by and construed by New York law, without regard to New York's principles of conflicts of laws.

#### **Reportable Transaction Disclosures**

Certain laws and regulations require taxpayers to disclose their participation in certain transactions to taxing authorities. Client shall advise PwC if Client determines that any matter covered by this agreement is a transaction that is required to be disclosed. PwC time spent consulting on these disclosure matters, including any related reporting requirements, is outside the scope of this agreement and may be performed as mutually agreed with Client.

Certain laws and regulations also require PwC or PwC Subcontractors to submit information returns and maintain lists of certain client engagements if PwC or such PwC Subcontractor is an advisor to clients that have participated in a transaction and is required to report under the applicable laws and/or regulations.

The parties shall cooperate with each other regarding the filing of such disclosures. If PwC reasonably believes it is required to make such disclosure, PwC will make the disclosure, or where applicable, coordinate disclosures that are required from the PwC Subcontractors. Where PwC or PwC Subcontractors are required to make such a disclosure, where practicable, PwC will share that disclosure with Client before it is filed.

#### **Other Matters**

No party will be liable to another if it fails to meet its obligations due to matters beyond its reasonable control. If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's deliverables, working papers or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's, the PwC Subcontractors' and their respective counsels' reasonable expenses and professional time incurred in responding to such a request.

Client agrees PwC may use Client's name in experience citations and recruiting materials. This agreement forms the entire agreement between the parties in relation to the services. It replaces any earlier agreements, representations or discussions and any changes must be agreed to in writing.





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Client and PwC will comply with all relevant laws, rules and regulations of any governmental or regulatory authority of competent jurisdiction that are directly applicable to its respective performance of its obligations hereunder (including applicable import and export laws, export control and economic sanctions regulations, anti-bribery and anti-corruption laws and data privacy and information security laws).

Client may procure services under this agreement for itself and those consolidated subsidiaries or affiliates that Client binds to this agreement by its signature or that separately agree to the provisions of this agreement. This agreement is a non-exclusive arrangement and, subject to its confidentiality obligations, PwC and the PwC Subcontractors are not prevented or restricted from providing services or technology to others.

No party to this agreement may assign or transfer this agreement, or any rights, obligations, claims or proceeds from claims arising under it, without the prior written consent of the other party, and any assignment without such consent shall be void and invalid. If any provision of this agreement is found to be unenforceable, the remainder of this agreement shall be enforced to the extent permitted by law.

PwC 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, non-CPA owners may be involved in providing Services under this agreement.

If there is a conflict between the terms contained in this agreement (including its exhibits and attachments), any amendment or modification to this agreement, and an SOW, the following order of precedence shall apply: (i) the SOW, (ii) the amendment or modification to this agreement, and (iii) this agreement.

If PwC commenced Services prior to execution of this agreement and/or an applicable SOW, the terms of this agreement and the relevant SOW shall govern such Services.

To the extent that PwC processes Personal Information (as that term is defined in the Data Protection Addendum) in connection with its performance of Services, the provisions of the Data Protection Addendum attached hereto shall apply.

Unless agreed to in writing, Client shall not provide PwC with Personal Information.

This agreement and/or any applicable SOW may be executed in counterparts, each of which shall be deemed an original and all of which shall constitute one single agreement between the parties. Counterparts may be exchanged by facsimile or attached as a pdf, jpeg, or similar file type to an email or by DocuSign, Adobe Acrobat, or other electronic signature.

\* \* \* \* \*

PwC is pleased to have the opportunity to provide services to Client. If Client has any questions about this agreement, please discuss them with me at the number below. If Client has reviewed this agreement in its entirety and the Services and terms outlined in this agreement are acceptable to Client, please sign and date this agreement as provided and return it to the undersigned as requested.



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Very truly yours,

PwC US Tax LLP

By: DocuSigned by:  
*Glenn Tallon*  
CFD7E8B549484D8...

---

Glenn Tallon, Partner  
(301) 237-9916

Date: 3/7/2024

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**Attachments:**

Data Protection Addendum

Exhibit I - Listing of Returns to be Prepared

Exhibit A - Sample Statement of Work



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**ACKNOWLEDGED AND AGREED:**

**Enviva, Inc.**

**Signature of Client official:**

DocuSigned by:  
*James Geraghty*  
4559C4FE424941A...

---

**Name:**

James Geraghty

---

**Title:**

Executive Vice President, Finance

---

**Date:**

3/7/2024

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## Data Protection Addendum

This Data Protection Addendum (this "DPA"), effective as of March 7, 2024, is made a part of the engagement letter ("Engagement Letter") or the Statement of Work ("SOW"), as applicable, to which it is attached or in which it is expressly incorporated by reference, by and between such US member firm of the PricewaterhouseCoopers network that is party to the Engagement Letter or SOW ("PwC") and the counterparty(ies) defined as "Client," "Company," or similar in, and that are receiving Services under and bound by the terms of, such Engagement Letter or SOW ("Client") (the Engagement Letter together with the applicable SOW (if any), the "Agreement"). As used in this DPA, capitalized terms have the meanings set forth herein or in the Agreement, provided that, if the Agreement does not define "Services", "Services" means the professional services to be performed by PwC as set forth in and pursuant to the Agreement; "including" or "include(s)" means "including but not limited to"; and "or" is not exclusive.

- 1. Personal Information.** "Personal Information" means information provided by or on behalf of Client to PwC in connection with PwC's performance of the Services that relates to an identified or identifiable household or living individual and is defined as "personal data", "personal information", or similar term(s) by applicable data protection laws, rules, and regulations ("Data Protection Laws").
- 2. Description of Processing.** The categories of data subjects and types of Personal Information to be provided to PwC in connection with its performance of the Services are set forth in the attached Schedule A (Description of Processing), provided that, in the event the parties execute a SOW pursuant to the Engagement Letter, such SOW may describe the Personal Information to be provided thereunder. Client shall not provide PwC with Personal Information except as agreed by the parties and set forth in Schedule A or the applicable SOW. Without limiting the foregoing, the parties acknowledge and agree that: (i) PwC is not subject to and does not maintain compliance with the Payment Card Industry Data Security Standard, and Client will not provide PwC with access to any payment card information except to the extent such access is expressly agreed upon in the Agreement and occurs solely at a Client facility using Client computing devices; and (ii) Client will not provide PwC with access to Protected Health Information (as defined in the Health Insurance Portability and Accountability Act of 1996) unless and until a Business Associate Agreement, in a form acceptable to both parties, has been mutually executed.
- 3. Processing Obligations.** Both parties will process Personal Information in compliance with the Agreement and Data Protection Laws, and PwC will process Personal Information in accordance with Client's documented instructions as established in or provided in accordance with the Agreement. In addition, PwC will comply with the following jurisdiction-specific terms, as applicable:
  - a. To the extent PwC processes Personal Information that is subject to certain Data Protection Laws of jurisdictions outside the United States, including European Data Protection Laws, the International Data Processing Terms set forth at <https://www.pwc.com/us/en/about-us/international-data-processing-terms.html> are incorporated herein. PwC shall process such Personal Information in compliance with the relevant provision(s) thereof.



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- b. To the extent PwC processes Personal Information that is subject to certain United States Data Protection Laws, the United States Data Processing Terms set forth at <https://www.pwc.com/us/en/about-us/us-data-processing-terms.html> are incorporated herein. PwC shall process such Personal Information in compliance with the relevant provision(s) thereof.

**4. Access Restriction.** Except as otherwise permitted under the Agreement, PwC shall limit access to Personal Information to persons who require it to perform the Services or to comply with applicable law, regulation, or professional standards. PwC shall require that such persons have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.

- a. "Sub-Processor" means a PwC Subcontractor engaged to process Personal Information on Client's behalf in connection with such PwC Subcontractor's performance of Services. Client hereby grants PwC general written authorization to engage the Sub-Processors set forth in Schedule A. PwC shall inform Client of: (i) any addition or replacement of Other PwC Firms by updating the hyperlink set forth in Schedule A; and (ii) any intended changes to the list of Sub-Processors (other than Other PwC Firms) set forth in Schedule A in writing at least 10 days in advance. If Client objects to such changes, PwC will work with Client in good faith to find a mutually agreeable resolution.
- b. Without limiting the foregoing, PwC may provide Personal Information to the PwC Subcontractors in accordance with the Agreement, including for internal, administrative, or regulatory compliance purposes. For additional information about how PwC processes personal data, including information about PwC Subcontractors who provide back-office and administrative support to PwC, please visit <https://www.pwc.com/us/en/site/privacy.html>.
- c. PwC shall require all PwC Subcontractors, including Sub-Processors, who are provided access to Personal Information to protect it according to terms substantially similar to the terms of this DPA. PwC will be solely responsible for the protection of any Personal Information provided by PwC to the PwC Subcontractors, including Sub-Processors, and for compliance with this DPA.

**5. Information Security; Incident Notification.** PwC will maintain the technical and organizational measures ("TOMs") described at <https://www.pwc.com/us/en/site/assets/pwc-isp-security-statement.pdf>. Client acknowledges that PwC may change such TOMs through the adoption of new or enhanced security technologies, provided that such changes do not diminish the level of security of Personal Information in PwC's environment. PwC will notify Client without undue delay upon learning of the unlawful or unauthorized destruction, loss, alteration, disclosure of, or access to such Personal Information in breach of this DPA (a "Security Incident") and take reasonable steps to mitigate the effects of, and minimize damage resulting from, such Security Incident. On Client's reasonable request and subject to applicable law and PwC's confidentiality obligations, PwC will meet with Client to discuss, as applicable, procedures followed during the investigation of any Security Incident, chain of custody information, forensic analysis of event logs used to determine the root cause, any restoration of data that may be required, and remedial/corrective actions to be taken to prevent the Security Incident from occurring again.



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**6. Cooperation.** On Client's reasonable written request, PwC will provide information reasonably required to assist with Client's compliance obligations under Data Protection Laws with respect to Personal Information processed by PwC.

- a. PwC will, to the extent legally permissible, notify Client if PwC confirms it has received a request from a data subject of Personal Information seeking to exercise their rights under Data Protection Laws, and will, on Client's request, provide reasonable assistance in connection with Client's response to such request.
- b. PwC will make available to Client information necessary to demonstrate PwC's compliance with its obligations set forth in this DPA and allow for and contribute to audits conducted by Client or another auditor mandated by Client that is not a PwC competitor. Such provision of information and audits shall be conducted solely as follows: on Client's written request, not more than once annually (or more often if required to comply with Data Protection Laws) during the term of the Agreement, PwC will: (i) accurately complete a written security and privacy assessment questionnaire related to the Services (provided that doing so does not violate applicable law or PwC's confidentiality obligations), meet with Client to discuss the results of the assessment and answer questions regarding PwC's information security program, and reasonably treat any noted assessment deficiencies based on risk severity; or (ii) provide to Client a copy of PwC's then-current SOC3 audit report for its U.S. data center around AICPA trust principles of security and availability.
- c. As between the parties, Client is responsible for its own compliance with Data Protection Laws, including for providing required notices to, or obtaining required consents or authorizations from, data subjects or regulatory authorities, as applicable, in connection with Personal Information provided to PwC. PwC's assistance under this DPA will be limited to specific Client requests and carried out under Client's direction, subject to applicable law and professional standards.

**7. Termination.** This DPA shall survive for so long as PwC processes Personal Information pursuant to the Agreement. On Client's written request at termination of the Agreement or during the term of the Agreement, PwC will: (i) promptly and securely destroy and confirm such destruction of Personal Information in its possession; or (ii) at Client's request and cost, return such Personal Information, delete existing copies thereof, and confirm such destruction. Notwithstanding the foregoing, PwC may retain copies of Personal Information consistent with its document retention policies or as required by applicable law, regulation, or professional standards.

## Schedule A

### Description of Processing

1. Categories of data subjects whose Personal Information is provided to PwC in connection with its performance of Services under the Agreement:
  - Employees of this client
  - Individuals who do business with our clients (e.g., individual customers or contractors of this client)



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- Other (e.g., the public, individuals not in groups above)
2. Categories of Personal Information provided to PwC in connection with its performance of Services under the Agreement:
- Protected Health Information (PHI) as defined under HIPAA, or other health/medical related information (e.g., medical records including photos/disability status, individual's medical treatment, etc.)
  - Personal financial information (e.g., bank accounts, credit cards, investment accounts, credit check/score, etc.)
  - Government issued ID numbers (SSN, Passport, driver's license, national health ID, tax ID)
  - Electronic identifiers (identifiers such as IP address, laptop ID number, mobile advertising ID)
  - Alternate Identifier (non-sensitive identifiers used to identify parties e.g., employee ID number, customer number, GUID, etc.)
  - Activity logs (detailed activity logs for persons, including phone logs, CCTV, premises entry/exit, location history, online browsing history, purchasing or consuming histories or tendencies, data collected by cookies, etc.)
  - Details of race, ethnic origin, nationality or citizenship
  - Political opinions
  - Religious or philosophical beliefs
  - Trade Union status
  - Genetic or biometric data
  - Sex life/sexual orientation
  - Criminal records, allegations of Criminal offense or legal investigations
  - Type of a person's relationship with others (e.g., the contact is a family member, an emergency contact, a contact at a client, a potential client lead)
  - Multimedia (media documents that record information on persons, such as photos, videos, voice, etc.)
  - Large sets of payroll records (e.g., payroll file for a department or business unit) or smaller sets of payroll records that contain SSNs or bank account information
  - Payroll records that do not include SSNs or bank account information for an individual or a small sample of individuals. This does not contemplate HR/Payroll master file data of entire departments.



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- Resume (a bio that depicts a persons work experience and education background)
  - Business contact information commonly referred to as "business card data" such as name, title, email, office address and office phone number (excluding data collected for the purpose of corresponding with clients, suppliers or JBR partners during the course of a project)
  - Geolocation data (precise geographic location of an individual or device)
  - Inferences drawn from other personal data to create a profile about an individual
  - Other general personal information such as age, gender, date of birth, and home address
  - Other type of personal data
  - Any of the personal data categories listed above relating to individuals residing in the European Economic Area (EEA), the UK, or Switzerland
  - Any personal data selected above that will also be for over 10,000 individuals
3. Sensitive data transferred (if applicable): None, except to the extent expressly agreed by the parties in this Schedule A or the applicable SOW (if any). For this purpose, "sensitive data" means Personal Information revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data or biometric data for the purpose of uniquely identifying a natural person, data concerning health or a person's sex life or sexual orientation, or data relating to criminal convictions or offenses.
  4. Frequency of the transfer (e.g., whether the Personal Information is transferred on a one-off or continuous basis): As needed to facilitate performance of the Services in accordance with the Agreement.
  5. Nature and purpose(s) of the processing: PwC may process Personal Information for the purposes permitted under the Agreement or permitted by applicable law, including as necessary to perform the Services or comply with applicable law, regulation, or professional standards.
  6. Duration of the processing: Personal Information shall be processed and retained until it is returned or destroyed in accordance with and subject to the terms of this DPA.
  7. PwC may engage the following Sub-Processors in accordance with the terms of this DPA and the Agreement:
    - a. PwC's subsidiaries and affiliates and the Other PwC Firms, including those listed at <https://www.pwc.com/gx/en/about/office-locations.html>.
    - b. Third-party personnel who are natural persons engaged by PwC to assist the PwC engagement team (in which case PwC is still responsible for overseeing the Services performed by such third-party personnel).





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- c. Additional PwC Subcontractors engaged to perform Services as permitted under the Agreement.

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**Exhibit I - Enviva, Inc.  
Particular Services to be Provided  
Listing of Returns to be Prepared**

Entity Name	Jurisdiction	Return Form	Paper or Electronic Filing	Foreign Entity Forms	Filing Method	Return Type
Enviva Inc and Subsidiaries	Federal	1120	E-file	N/A	Consolidated	Informational
Enviva Inc and Subsidiaries	Federal	5471	E-file	Enviva Management International Holdings Ltd	Separate	Informational
Enviva Inc and Subsidiaries	Federal	5471	E-file	Enviva Management UK Ltd	Separate	Informational
Enviva Inc and Subsidiaries	Federal	5471	E-file	Enviva Management Japan KK	Separate	Informational

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Enviva Inc and Subsidiaries	Federal	5471		E-file	Enviva Management GmbH	Separate	Informational
Enviva Inc and Subsidiaries	Federal	8858		E-file	Enviva Energy Services Cooperatief UA	Separate	Informational
Enviva Inc and Subsidiaries	Federal	8858		E-file	Enviva Energy Services (Jersey) Ltd	Separate	Informational
Enviva Inc and Subsidiaries	Federal	8865		E-file	African Sisters Shipping Co Ltd	Separate	Informational
Enviva Inc and Subsidiaries	Federal	8865		E-file	African Isabelle Shipping Co Ltd	Separate	Informational
Enviva Inc and Subsidiaries	Federal	8975		E-file	Country by Country Report, including Schedule A	Separate	Income
Enviva Inc and Subsidiaries	Colorado	112		E-file	N/A	Consolidated	Income (FINAL IN 2023)
Enviva Inc and Subsidiaries	Florida	F-1120		E-file	N/A	Consolidated	Income

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Enviva Inc and Subsidiaries	Illinois	IL-1120	E-file	N/A	Consolidated	Income
Enviva Inc and Subsidiaries	Maine	1120ME	E-file	N/A	Consolidated	Income (FINAL IN 2023)
Enviva Inc and Subsidiaries	Massachusetts	355	E-file	N/A	Consolidated	Income
Enviva Inc and Subsidiaries	Texas	05-158	E-file	N/A	Consolidated	Income
Enviva Inc and Subsidiaries	Utah	TC-20	E-file	N/A	Consolidated	Income
Enviva Inc and Subsidiaries	Virginia	500	E-file	N/A	Consolidated	Income
Enviva Inc	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Inc	Alabama	AL-20	E-file	N/A	Separate	Income
Enviva Inc	Georgia	600	E-file	N/A	Separate	Income
Enviva Inc	Maryland	500	E-file	N/A	Separate	Income
Enviva Inc	Mississippi	83-105	E-file	N/A	Separate	Income

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Enviva Inc	North Carolina	CD-405	E-file	N/A	Separate	Income
Enviva Inc	Pennsylvania	RCT-101	E-file	N/A	Separate	Income (FINAL IN 2023)
Enviva Inc	South Carolina	1120	E-file	N/A	Separate	Franchise
Enviva Inc	Tennessee	FAE170	E-file	N/A	Separate	Franchise (FINAL IN 2023)
Enviva Pellets Epes LLC	Alabama	20C	E-file	N/A	Separate	Income
Enviva Pellets Epes LLC	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Wilmington Holdings LLC	Federal	1065	E-file	N/A	Separate	Informational
Enviva Wilmington Holdings LLC	North Carolina	D-403	E-file	N/A	Separate	Informational
Enviva Tooling Services LLC	Federal	1065	E-file	N/A	Separate	Informational

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Enviva Tooling Services LLC	Virginia	502	E-file	N/A	Separate	Informational
Enviva LP	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva GP LLC	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Holdings LP	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Management Company LLC	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Pellets LLC	Alabama	CPT	E-file	N/A	Separate	Privilege
Enviva Pellets Epes Finance LLC	Alabama	CPT	E-file	N/A	Separate	Privilege

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**Legend:**

**Entity Name** - Legal name of each filing entity (i.e., name of corporation, trust, private foundation, etc.)

**Jurisdiction** - Name of federal, state, city, or other taxing jurisdiction

**Return Form** - The form that the return will be filed on (e.g., Form 1120, Form 1041, Form 990-PF).

**Paper or Electronic Filing** - Indicate if PuC will be the ERO with respect to the particular form.

**Foreign Entity Forms** - For each filing entity list the number (or name) of foreign entity forms covered by the scope of the engagement and the number of each that will be attached. You may also list separately the name of the entity and the form associated with the entity. Engagement teams may also wish to break out this listing by affiliates in the case of consolidated returns. This column title may be modified and used to identify other attachments, schedules, or elections as agreed upon with the client. For the Foreign Entity Forms column, the team can put "N/A" if it is not applicable.

**Return Type** - Type of return and/or report (Income, franchise, net worth, annual report, business)

**Filing Method** - Type of filing (separate, combined, consolidated, unitary). Details should be provided when the group filing the return differs from the federal return. (i.e., federal structure less subsidiary C).

If the filing period for the return differs from the federal return, a "Filing Period" column should be added.



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## EXHIBIT A

### SAMPLE FORM OF STATEMENT OF WORK

This Statement of Work ("SOW") dated {DATE} is governed by and subject to the provisions of the agreement dated March 7, 2024 (the "Agreement"), the terms of which are incorporated herein, between Enviva, Inc. and the PwC US firm named therein. The term "Client" or "you" in the Agreement shall include the entity(ies) signing this SOW. For purposes of this SOW, the terms "we", "us" or "PwC" in the Agreement and this SOW mean PwC US Tax LLP. Client's consolidated subsidiaries and affiliates are bound to the terms of the Agreement and this SOW to the extent Client procures services under this SOW on their behalf. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement. If there is a conflict between the Agreement and the SOW, this SOW shall prevail.

#### I. PURPOSE AND SCOPE

This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

PwC is not required to perform services that are inconsistent with the scope of Services or terms and conditions set forth in this SOW. Either party may request changes to the scope of Services or terms and conditions set forth in this SOW, and to be effective, such change must be agreed in a writing and signed by the parties to this SOW.

#### II. PARTIES' RESPONSIBILITIES

##### **2.1 Services to be provided by PwC:**

##### **2.2 Applicable AICPA Standards:**

Tax Services will be performed under the AICPA Statements on Standards for Tax Services.

##### **2.3 Additional provisions applicable to the Services:**

In the event the Agreement is terminated, this SOW shall remain in full force and effect in accordance with its terms, including the terms and conditions of the Agreement, which are incorporated herein by reference.

##### **2.4 Deliverables:**

##### **2.5 Client's Responsibilities:**

Client will provide reasonable assistance and accurate and complete information, including ensuring that any data, assumptions, and forward-looking information used by PwC is appropriate. Such assistance and information will be provided within the agreed timeframe to provide PwC with sufficient time for PwC to perform the Services. PwC will perform the Services on the basis of such information provided by Client and will have no responsibility or liability for such information, or for any technology selected or supplied by Client. PwC's performance depends on Client performing Client's obligations under this agreement.





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If PwC does not receive Client’s information timely, PwC may use mutually agreed estimates or assumptions to perform the Services. PwC assumes no responsibility for the consequences that may result from any failure to timely provide PwC all relevant information, which may include late or amended filings, penalties, interest and/or other adverse tax consequences.

Client is responsible for all of its decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing Client’s needs, and retaining any records Client requires and not relying on PwC for such retention. Client is responsible for reviewing and approving the Services and deliverables and the results achieved.

Client is responsible for all of its management functions and internal controls and will designate a competent member of Client’s management to oversee the Services.

{NOTE: Describe any Client responsibilities under this SOW below.}

**2.6 Timing:**

The timing of the Services is as follows:

Estimated Project Start Date:	
Estimated Project Completion Date:	

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

IV. FEES, EXPENSES AND PAYMENT

**4.1 Professional Fees and Expenses:**

**4.2 Payment Terms:**

Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

**PwC US Tax LLP**

**Enviva, Inc.**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_



Enviva, Inc.  
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Date: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT C-2**

**Tax Restructuring SOW**



## STATEMENT OF WORK

This Statement of Work ("SOW") dated January 16, 2024 is governed by and subject to the provisions of the engagement letter dated December 7, 2022 (the "Engagement Letter"), the terms of which are incorporated herein, between Enviva Inc. ("you" or "Client") and the PwC US firm named therein. The term "Client" in the Engagement Letter shall include the entity(ies) signing this SOW. For purposes of this SOW, the terms "we", "us" or "PwC" in the Engagement Letter and this SOW mean PwC US Tax LLP. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Engagement Letter. If there is a conflict between the Engagement Letter and the SOW, this SOW shall prevail.

### I. PURPOSE AND SCOPE

This SOW covers tax consulting services in relation to Client's contemplated debt restructuring (the "Restructuring Plan"). This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

### II. PARTIES' RESPONSIBILITIES

#### **2.1 Services to be provided by PwC:**

##### ***Restructuring Plan***

As requested, PwC's Services with respect to the Restructuring Plan may include, but are not limited to, the following, which will be based on inputs and assumptions provided by you:

1. Utilizing the Advisory Process (defined below), prepare or review a calculation which illustrates the significant U.S. federal income tax effects of the proposed Restructuring Plan based on inputs and assumptions provided by you, as requested;
2. Assist Client with federal income tax analyses relating to cancellation of debt ("COD") income, including analyses under IRC Section 108, as requested
3. Prepare or comment on asset tax basis calculations, as requested;
4. Prepare or comment on stock tax basis calculations, as requested;
5. Assist in the preparation of a slide deck that overviews the significant U.S. federal income tax consequences of the Restructuring Plan, as requested;
6. Prepare technical memoranda regarding mutually agreed tax issues of the Restructuring Plan, as requested;
7. Prepare ownership change analysis under Internal Revenue Code (IRC) Section 382, Section 382 limitation calculations, and net unrealized built-in gain or loss analysis based upon inputs and assumptions you provide, as requested;
8. Comment on transaction cost analysis for transaction fees related to the Restructuring Plan, as requested;
9. Participate in meetings as Client's tax advisor (e.g., conference calls and/or in person meetings), as requested;



10. Gain an understanding of Client's intercompany debt and consider the income tax implications of maintaining or eliminating such debt, as requested;
11. Read and comment on the tax matters with respect to the Restructuring Plan legal agreements, as requested;
12. Assist Client in evaluating state and local tax matters related to the Restructuring Plan, including but not limited to analyzing U.S. state and local income tax consequences of the Restructuring Plan, state transfer taxes relating to the Restructuring Plan, etc.
13. Assist Client in evaluating non-U.S. tax matters relating to the Restructuring Plan, including but not limited to creating a matrix of responsible person rules for relevant jurisdictions, as requested;
14. Assist in the review and resolution of tax audits relating to the Restructuring Plan, as requested;
15. Other U.S. federal, state and local, and non-U.S. tax consulting, advice, research, planning, and analysis as may be necessary, desirable, or requested from time to time by the Client, as requested.

Ancillary to the provision of the Services, where indicated above, PwC will use the following "Advisory Process" to create the Deliverables:

- PwC will meet with client management to discuss the expected content of the first draft of a Deliverable, to firm up PwC's understanding of the objectives. In the discussions, PwC will utilize its experience and knowledge of leading practices to facilitate client management in making the decisions, determinations, etc., that Client deems necessary for inclusion in the Deliverable.
- Following these discussions, PwC will create a first draft of a client-specific Deliverable for client management to review.
- Client management will take the initial draft, and apply its in-house expertise and experience to either make those changes that they consider necessary or to provide comments/instructions to PwC regarding such changes to be made by PwC.
- PwC will review the amended Deliverable or Client's comments/instructions and make observations/recommendations.
- Based upon Client management's decisions regarding PwC's observations/recommendations, PwC will incorporate changes into the Deliverable.
- Client management will decide on the final content, adopt the Deliverable as your own and approve/finalize.

## **2.2 Additional provisions applicable to the Services:**

### **2.3 Deliverables:**

The deliverables will be mutually agreed upon by Client and PwC, based on the services to be performed. We expect the deliverables may include, but are not limited to, the following:

- As requested, assist and advise Client from a tax perspective in the preparation of a tax



calculation that addresses material U.S. federal income tax consequences of the Restructuring Plan on the Client's tax attributes, based on inputs and assumptions provided by Client.

- As requested, assist in the development of a slide deck that analyzes the material U.S. federal income tax consequences of the Restructuring Plan.
- Other written or oral advice as requested.

If requested, PwC may provide to Client spreadsheets, electronic materials, software, databases, and other tools prepared by PwC to assist it with the engagement. If PwC makes these available to Client, they are provided "as is". PwC will not be responsible for results obtained by anyone other than PwC from the use of those items.

#### **2.4 Client's Responsibilities:**

PwC may advise or assist Client in connection with its consideration, preparation or accumulation of prospective forward-looking information, including forecasts or projections (collectively, "PFI"), based on Client's instructions, using information, procedures and methods approved by Client. Client is responsible for the information used to prepare PFI, any decisions, assumptions or projections relating to PFI or any outputs therefrom and their adequacy for Client's purposes. Client shall ensure that any prospective financial statements or other information or materials prepared by PwC are reviewed and approved by the member of Client's management team responsible for the information, its accuracy, completeness, reasonableness and use. PwC also may perform sensitivity, vulnerability or "what if" simulations or analyses on PFI and any underlying assumptions, or make recommendations on assumptions not included in the PFI. PwC's observations and any quantified alternatives, sensitivities or vulnerabilities do not represent PwC's assurance, concurrence, conclusion or opinion on any PFI, nor PwC's advocacy, endorsement or promotion of any results therefrom; they are only an illustration of PwC's advice to Client regarding Client's evaluation or determination of PFI. It is Client's responsibility to make its own decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results; PwC disclaims any responsibility and liability for PFI, or based on any differences between PFI and any actual results achieved.

#### **2.5 Timing:**

The timing of the Services is as follows:

Project Start Date: January 29, 2024

Estimated Project Completion Date: To be determined

### **III. RESOURCES ASSIGNED**

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

Adam Furst, M&A Tax Principal

Kevin Wong, M&A Tax Director

Glenn Tallon, Tax Partner

Scott Rock, M&A SALT Partner



Lauren Izlar, M&A SALT Director

#### IV. FEES, EXPENSES AND PAYMENT

##### 4.1 Professional Fees and Expenses:

Completion of the Services by any agreed upon date is subject to, among other things, appropriate cooperation, obtaining the necessary information and timely responses to inquiries. PwC will advise Client promptly if the Services cannot be completed within the agreed upon time frame.

Our fee is based primarily on the time required by our professionals to complete the engagement, along with several other factors. Amounts billed for services performed by PwC and the PwC Subcontractors (defined below) shall be considered fees and not expenses and will be billed at rates determined by PwC based upon such factors as complexity, urgency, inherent risks, intellectual property, data integrity, the experience and skill required of the personnel needed to perform and review the Services, and other factors. Any fees for the Services described in this SOW are in addition to the estimated fees in the Engagement Letter. The fees for the Services will be based on the following agreed upon hourly rates, which may be revised from time to time.

Partner / Principal	\$950 - \$1,050
Director	\$800 - \$900
Senior Manager	\$700 - \$750
Manager	\$600 - \$650
Senior Associate	\$500 - \$550
Associate and other staff	\$350 - \$450

PwC will also bill Client for out-of-pocket expenses, any applicable sales, use, excise or value added tax, and PwC's internal per-ticket charges for booking travel. All invoices will be addressed to and payable by Client.

If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's Deliverables, working papers or individuals for testimony or interview with respect to the Services, Client will reimburse PwC for PwC's, the PwC Subcontractors' and their respective counsels' expenses and professional time incurred in responding to such a request.

PwC's hourly fees are not contingent upon the consummation of a transaction, or any aspects of the Services and/or Deliverables.

If Client files for a petition for relief under Chapter 11, PwC acknowledges that payment of the fees and expenses shall be subject to the jurisdiction and approval of the bankruptcy court, any order approving PwC's retention, and any requirements governing interim and final fee applications.



**4.2 Payment Terms:**

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within 30 days of the invoice date.

Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

**PwC US Tax LLP**

**Enviva Inc., on behalf of itself and its Subsidiaries**

DocuSigned by:  
By: *Adam Furst*  
5EB7A743ADE14E9...

DocuSigned by:  
By: *James Geraghty*  
4559C4FE424941A...

Name/Title: Adam Furst, Principal

Name/Title: James Geraghty, SVP Finance

Date: 1/30/2024

Date: 2/2/2024



**EXHIBIT C-3**

**2021 Tax Compliance Engagement Letter**



December 7, 2022

Shai Even, Chief Financial Officer  
Enviva Inc.  
7272 Wisconsin Ave., Suite 1800  
Bethesda, MD 20814

**Subject: Enviva Inc. - Engagement Letter - Tax Year 2021**

Dear Mr. Even,

This engagement letter confirms that Enviva Inc. ("you" or "Client") has engaged PricewaterhouseCoopers LLP ("we" or "us" or "PwC") to provide the services described below. Client may procure services under this engagement letter for itself and for those of its consolidated subsidiaries or affiliates that Client binds to this engagement letter by its signature or which separately agree to the provisions of this engagement letter (collectively, the "Subsidiaries").

**Scope of Our Services**

You have requested that PwC perform the following services (the "Services"):

(a) 2021 Tax Compliance Services

PwC will prepare and sign as preparer the U.S. federal and state tax returns and extensions for Client for the tax years 2021, as requested by Client for itself and certain entities, as listed in Exhibit I. Client and PwC may mutually agree in writing (including e-mail) to revise the listing of entities and tax returns included in Exhibit I and make a related adjustment to our fees. Entities listed in Exhibit I are considered Subsidiaries (as defined above) and are also bound to the terms of this engagement letter. Specific detail, responsibilities and scope regarding the nature of exact deliverables agreed to and or impacting the Services are also included in Exhibit I.

We will complete Schedule UTP, if applicable, based on information you provide to us during the course of the engagement. We may gather such information by providing you with a checklist or information request during the course of the engagement. To the extent you require additional assistance to gather and analyze information for purposes of the Schedule UTP reporting, such services will be the subject of a separate engagement letter.

Unless otherwise agreed with PwC, Client will be responsible for preparation and filing of all other tax or information returns required to be filed with the authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc.

Client is responsible for understanding and agreeing with the amounts, computations, and statements made in all of the tax returns before they are filed with the taxing authorities. Most of the tax returns that we will prepare require signatures, under the penalties of perjury, of an appropriate person of Client, as required by the relevant taxing authority, affirming that the tax



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returns and the accompanying schedules and statements are true, correct, and complete to the best of his or her knowledge.

It is our understanding that you will file the returns as prepared by PwC unless you inform us otherwise. For those returns that PwC agrees to be the Electronic Return Originator ("ERO") (see Electronic Filing below), PwC will file those returns electronically after you have reviewed and approved the returns for filing.

Client is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return.

We will complete the preparation of the tax returns so they can be timely filed by the extended due date for the federal partnership tax return of September 15, 2022 and federal corporate tax return of October 15, 2022. We will provide you with draft tax returns for your review. In the event the agreed timetable requires that Client provide us with needed information or assistance within a specified period of time, the failure to timely provide this assistance may require adjustment to our completion date. In addition, in the event unforeseen circumstances occur that impact our ability to meet the final completion date, we will contact Client to discuss an acceptable revised completion date.

The rules for outbound transfers of stock (and certain asset transfers treated as indirect transfers of stock) under Internal Revenue Code § 367(a) and associated regulations are complex. You are responsible for identifying transactions for which gain recognition agreements ("GRAs") are required to qualify for an exception from gain recognition under Internal Revenue Code § 367, and if so, the adequacy of any disclosure. The Services set forth herein do not include preparing or reviewing such GRAs and related disclosures. To the extent that you subsequently request us to provide such additional services, the mutually agreed Services and fees will be set forth in a Statement of Work.

As detailed in the instructions for the 2019 Schedule K-1 (to the IRS Form 1065), IRS Notice 2019-66, and draft instructions to the 2020 IRS Form 1065, there are new partnership reporting requirements. For partnership taxable years that begin on or after January 1, 2020, partnerships (including Limited Liability Companies treated as partnerships) will be required to report to each partner on Schedule K-1 the partner's tax basis capital account (the "tax basis capital reporting requirement"). Additionally, partnerships with net unrecognized Section 704(c) gains or losses are now required to report to each partner its share of net unrecognized Section 704(c) gain or loss as of the beginning and end of the partnership's taxable year for partnership taxable years that begin on or after January 1, 2019 (the "net unrecognized section 704(c) reporting requirement"). Pursuant to this engagement letter, our Services do not contemplate the fees related to the work necessary to comply with the tax basis capital or net unrecognized section 704(c) requirements or other new reporting requirements or subsequent formal or informal guidance. If additional work is necessary to facilitate the partnership's compliance with these requirements, we will provide it (a) pursuant to a separate engagement letter or Statement of Work, or (b) in accordance with the Recurring Tax Consulting Services provisions of this engagement letter. In either case, any additional work will be based on mutually agreed services and fees.



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The potential implications of proposed or recently enacted tax rules are complex and interpretative guidance for aspects of these rules may not be available. The Services set forth herein include basic consideration of the proposed or recently enacted rules and related reporting requirements but do not include performing every analysis that may need to be undertaken during this engagement to address these changes. To the extent that you request or we identify additional items related to assessing the impact associated with these rules and related reporting requirements, we will do so (a) pursuant to a separate written agreement, or (b) in accordance with the Additional Services provisions of this engagement letter with you, in either case based on mutually agreed Services and fees.

The Internal Revenue Service ("IRS") guidance addressing the taxation of virtual currency transactions provides that virtual currency (such as Bitcoin, Ether, etc.) is treated as property for federal tax purposes. Therefore, general tax principles that apply to property transactions must be applied to exchanges of virtual currencies, which include cryptocurrencies and non-crypto virtual currencies. Generally, U.S. taxpayers must report all sales, exchanges, and other dispositions of any virtual currency. An exchange of a virtual currency includes the use of the virtual currency to pay for or purchase goods, services, or other property, including another virtual currency such as exchanging Bitcoin for Ether. This obligation applies regardless of whether the account is held in the U.S. or abroad. You must report virtual currency transactions on your return, regardless of whether you received a payee statement for the transaction (such as a Form W-2, Form 1099, etc.) or not. To the extent that you engaged in any virtual currency transactions during the year, please provide the details to us for consideration in connection with the preparation of your tax return. If you received a reporting virtual currency transactions letter from the IRS or another tax authority, please provide us with a copy of that letter. We will contact you if we believe additional work needs to be conducted related to your virtual currency transactions and the related fees, if any, for such additional work.

#### (b) Subsequent Year's Tax Compliance Services

For tax compliance and related planning purposes, it is common to provide services for the subsequent tax year as mutually agreed. Such services relating to recurring and non-recurring tax work such as the preparation of year end estimates, estimated tax payments, allocations, compliance coordination and related tax consulting will be covered under the terms and conditions of this engagement letter with mutually agreed upon adjustments for fees.

#### (c) Additional Services

From time to time, Client may request PwC to provide services outside the scope of these tax return preparation services that may not be significant enough to require a separate engagement letter or Statement of Work. Subject to our acceptance, PwC will provide such services necessary to respond to matters presented to PwC by Client, or matters PwC brings to the attention of Client for which Client agrees PwC should provide assistance. The following illustrates the nature of the services intended to be covered by this engagement letter:

- We will provide advice, answers to questions on federal, state and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.



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- We will provide advice and/or assistance with respect to matters involving the Internal Revenue Service ("IRS") or other tax authorities on an as-needed or as-requested basis.

These examples are not meant to limit the services we may provide to Client under the terms of this engagement letter. All services and deliverables provided hereunder are subject to your review and approval. We will keep you fully apprised of the nature of any services we are providing under this section. All related periodic billings (see discussion below) will describe the services rendered during the period.

#### (d) Other Tax Services

PwC may also perform other tax compliance and consulting services as agreed to with Client. Such services will be performed when one or more statements of work are issued under this engagement letter, a form of which is attached as Exhibit A ("Statement of Work"). Each Statement of Work will describe the Services to be performed, the expected schedule for performance, the amounts that Client will pay for those Services, and any other relevant information. This engagement letter does not obligate either party to enter into any Statements of Work. If there is a conflict between the terms contained in the main body of this engagement letter, any Exhibit and/or a Statement of Work, the following order of precedence shall apply: (i) the Statement of Work, (ii) the applicable Exhibit and then, (iii) the main body of this engagement letter.

#### **FinCEN Form 114 (Report of Foreign Bank and Financial Accounts)**

Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value in a calendar year on FinCEN Form 114, Report of Foreign Bank and Financial Accounts. This form is not filed with a tax return. Instead this form must be filed electronically with the U.S. Department of the Treasury through the Financial Crimes Enforcement Network's ("FinCEN's") BSA E-filing System by April 15 of the year following the calendar year in which aggregate amounts held in the foreign financial accounts meet the threshold. The definition of financial accounts is broadly defined and includes certain interests held indirectly. Failure to comply with these laws could result in significant civil and criminal penalties. Unless specifically listed on the Listing of Tax Returns to be Prepared, PwC will not prepare, file, or provide assistance with respect to the FinCEN Form 114.

#### **Electronic Filing**

The Internal Revenue Service and some states (collectively, "taxing authorities") offer or require electronic filing for certain tax returns. As part of the services covered by this engagement letter with you, PwC may be designated as the Electronic Return Originator ("ERO") with respect to certain returns to be prepared by us in accordance with Exhibit I. Your designation of PwC as the ERO allows the taxing authorities to disclose to us the following: 1) any acknowledgement that return(s) have been accepted, 2) the reason(s) for any delay in processing a return or refund, and 3) information regarding any refund offset. For those returns that PwC agrees to be the ERO, PwC will file those returns electronically after you have reviewed and approved the returns for filing. For all other returns, it is our understanding that you will file the returns as prepared by PwC unless you inform us otherwise. If a particular return is ineligible or unable to be processed electronically after making reasonable efforts to do so pursuant to the procedures established by



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the appropriate taxing authority, PwC will provide you with a paper return that must be filed by you in accordance with the terms noted in this engagement letter with you.

### **Mailing Service**

Client and PwC agree that Client will review, approve, and sign the tax returns prepared by PwC. If Client requests and PwC agrees, and subject to the process outlined below, PwC will assist Client by mailing to the appropriate taxing authorities the tax returns both prepared and reviewed as well as signed by PwC hereunder that are required to be paper filed and/or have not been processed electronically (the "Mailing Service"). As part of the Mailing Service, PwC will print paper copies of the tax forms and prepare the necessary mailing materials or forms (e.g., Certified Mail labels and receipts) as required. At Client's request and subject to our acceptance, PwC may attach tax payment checks to the applicable tax returns to be mailed to the relevant tax authority, if necessary.

Client acknowledges and agrees that (i) under US federal, state and local income tax laws, Client is ultimately responsible for the submission of all tax returns to the relevant taxing authority; and (ii) all decisions regarding the review, approval and mailing process shall be made solely by Client.

The Mailing Service is subject to the following requirements and process:

- Client will review, approve, and sign the tax returns prepared by PwC;
- Client will approve the listing of tax returns to be mailed to the various tax authorities;
- The Client tax return signer(s) will forward an authorization email to PwC including:
  - (i) his/her final confirmation that the review is complete;
  - (ii) confirmation that he/she has signed the tax returns; and
  - (iii) authorization (including specification as to delivery service) for PwC to mail the returns pursuant to this section.
- Client will return the executed signature pages and checks, if applicable, by an agreed upon date in order for PwC to properly process and mail the tax returns.
- PwC will confirm the final physical mailings to the final listing of returns as agreed upon with Client.
- PwC will provide Client with the listing of tracking numbers for each return that was mailed.
- PwC will provide Client with the applicable proof of mailing for each return mailed by PwC and Client agrees to maintain a copy of each applicable proof of mailing.

Client and PwC will maintain records to document each such Mailing Service request.

Notwithstanding anything contained herein, PwC shall have no liability of any kind whatsoever, including without limitation with respect to any penalties or late filing fees assessed by a taxing authority, if PwC provides Mailing Service and a letter or package was mailed timely to the correct



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address and with the appropriate amount of postage, but is not ultimately delivered to the tax authority(ies) (e.g., gets "lost in the mail").

Many taxing authorities, including the IRS, do not allow for electronic signatures, or inked signatures sent by facsimile. If Client directs PwC to file a return with Client's electronic or facsimile signature, Client understands that the taxing authority may reject the filing and, notwithstanding anything contained herein, PwC in such case shall have no liability of any kind whatsoever, including without limitation with respect to any penalties or late filing fees assessed by such tax authority.

### **Use of PwC Technology**

Certain internet based PwC Technology may be made available to you during our engagement as a convenience to support PwC's provision of Services to you. PwC Technology that may be provided to you include PwC's proprietary collaboration tools, software, databases, portals and platforms, all related documentation, as well as any modifications, derivatives or enhancements to them (collectively "PwC Technology"). Should you elect to use such PwC Technology, you understand that access to the PwC Technology is provided "as is" without any express or implied warranties. Client must inform Client's PwC team of the names of the Client personnel whom the Client authorizes to access and use the PwC Technology on Client's behalf (the "Client Users"). Client shall not give access to the PwC Technology to any third party, including, without limitation, to any third party consultants, contractors, or other persons who are not active employees of Client, without specific written authorization from PwC, PwC having been advised by Client that such persons are not active employees of Client. Any such third party expressly authorized by PwC in writing shall be deemed a "Client User" for purposes of this engagement letter. You will remain responsible for promptly notifying PwC of any changes to the list of Client Users who are authorized to access the PwC Technology, as well as the access rights relating to your information for each Client User. You shall remain responsible for all use and access of the PwC Technology by Client Users. Any access credentials issued by PwC are unique to each Client User and must not be shared, even between Client Users.

The information available to you on or through the PwC Technology during an engagement shall be information relating to the performance and delivery of the relevant Services and deliverables, and if applicable, information relating to the twelve (12) month period preceding such relevant Services and deliverables. PwC Technology is not designed or intended to form part of your permanent records, and you are responsible for making and separately maintaining copies of any records stored on the PwC Technology that may be needed by you. To the extent PwC provides you with access to the PwC Technology beyond the termination date of this engagement letter, such access shall be subject to the terms of this engagement letter.

PwC Technology and all materials related to it (including the underlying technology, user interface, algorithm, process, functionality etc.), are confidential and proprietary to PwC. As between the parties, PwC is and shall remain the sole owner of all rights, title and interests therein and thereto (but excluding any information or other content you place in the PwC Technology). You (and any permitted Client Users) may only use the PwC Technology to access, share and view certain information in connection with your receipt of Services, and other than the foregoing permission, no express or implied right or license is granted. Your access to the PwC Technology shall end at the conclusion of the applicable Services. You shall not (and shall not





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allow any Client User to) misappropriate or infringe any of PwC's rights in PwC Technology, or otherwise do anything that you are not expressly permitted to do under this engagement letter, or which would interfere with PwC's rights to such PwC Technology. PwC reserves the right, at its discretion, to change or discontinue the offerings, content, information, functionality and availability of the PwC Technology.

### **Ownership and Use**

We are providing these Services and deliverables solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility or duty of care to others based upon these Services or upon any deliverables or advice we provide.

You will own all tangible written material prepared for and delivered to you under this engagement letter, except as follows: we own our working papers, preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which we may have discovered or created as a result of the Services. You have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

Our advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client may rely only on final written deliverables and not on oral advice, draft deliverables or other information provided by PwC. Upon Client's request, PwC will confirm oral advice in a final written deliverable on which Client may rely.

In addition to deliverables, we may develop software or electronic materials (including spreadsheets, documents, databases and other tools) to assist us with an engagement. If we make these available to you, they are provided "as is" and your use of these materials is at your own risk.

### **Confidentiality**

"Confidential Information" means non-public information that Client marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to fee and expense structure, are considered Confidential Information. Confidential Information does not include any information which (i) is rightfully known to PwC prior to its disclosure; (ii) is released to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by PwC without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this engagement letter or may be lawfully obtained by PwC from a non-party. PwC will protect the confidentiality of Confidential Information that it receives, except as required by applicable law, statute, rule, regulation or professional standard. If disclosure is required by law, statute, rule or regulation (including any subpoena or other similar form of process), or by professional standards, PwC shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide the Client with prior prompt written notice thereof and, if practicable under the circumstances, allow the Client to seek a restraining order or other appropriate relief.





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### **Prospective Financial Information**

PwC may advise or assist Client in connection with its consideration, preparation or accumulation of prospective financial statements or other forward-looking information, including forecasts or projections (collectively, "PFI"), based on Client's instructions, using information, procedures and methods approved by Client. Client is responsible for the information used to prepare PFI, any decisions, assumptions or projections relating to PFI or any outputs therefrom and their adequacy for Client's purposes. Client shall ensure that any prospective financial statements or other information or materials prepared by PwC are reviewed and approved by the member of Client's management team responsible for the information, its accuracy, completeness, reasonableness and use. PwC may prepare ranges of quantitative estimates using PwC-identified illustrative assumptions of individual future costs or benefits for the purpose of illustrating PwC's advice; the estimates may be based on historical data, benchmarks, experience, or the engagement team's knowledge of leading practices. PwC also may perform sensitivity, vulnerability or "what if" simulations or analyses on PFI and any underlying assumptions, or make recommendations on assumptions not included in the PFI. PwC's observations and any quantified alternatives, sensitivities or vulnerabilities do not represent PwC's assurance, concurrence, conclusion or opinion on any PFI, nor PwC's advocacy, endorsement or promotion of any results therefrom and are not intended to be used by Client as its own PFI; they are only an illustration of PwC's advice to Client regarding Client's evaluation or determination of PFI. It is Client's responsibility to make its own decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results; PwC disclaims any responsibility and liability for PFI, or based on any differences between PFI and any actual results achieved.

### **Our Responsibilities**

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us.

### **Your Responsibilities**

To facilitate our work, you will need to provide the following assistance:

- Any pertinent supporting documentation in relation to your 2021-2022 income and deductions.

We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain your internal controls. You will designate a competent member of your management to oversee the Services.



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## **Fees and Expenses**

### (a) 2021 Tax Compliance Services

The fee for Services will be \$164,500 for Heritage Enviva Holdings, LP and Affiliated entities and \$80,000 for Enviva Inc. and Subsidiaries. All PwC Subcontractor (as defined) fees shall be considered fees and not expenses and are included in the agreed fee.

The listing for each particular Service can be found in Exhibit I.

### (b) Subsequent Year's Tax Compliance Services

Our fee is based on the time required by our professionals to complete the engagement. Amounts billed for services performed by PwC or the PwC Subcontractors (defined below) shall be considered fees and not expenses and will be billed at rates determined by PwC based upon experience, skill and other factors or as otherwise agreed by the parties. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

### (c) Additional Services

Our fee is based on the time required by our professionals to complete the engagement. Amounts billed for services performed by PwC or the PwC Subcontractors (defined below) shall be considered fees and not expenses and will be billed at rates determined by PwC based upon experience, skill and other factors or as otherwise agreed by the parties. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

Partner	\$735
Director	\$560
Senior Manager	\$510
Manager	\$450
Senior Associate	\$345
Associate	\$240

### (d) Other Tax Services

Each Statement of Work shall set forth the fees for the Services covered by the Statement of Work.

We also will bill Client for our reasonable out-of-pocket expenses, any applicable sales, use, excise, or value added tax, and PwC's internal per ticket charges for booking travel.

The amount of our fee is based on the assumption that we will receive the information and assistance as detailed throughout this engagement letter. In the event we believe an additional fee is required as the result of the failure of Client to meet any of these requests or for any other reason, we will inform you promptly.



Enviva Inc.

**Payment Schedule**

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within 30 days of the invoice date.

**Termination and Dispute Resolution**

This engagement letter has a term of three years; provided, however, that any Services commenced hereunder prior to the end of such term shall continue to remain fully subject to the terms of this engagement letter, notwithstanding that such Services may not be completed until after the end of such term. Either party may terminate the Services by giving notice to that effect. In the event of any such termination, the total fees due from Client to PwC shall be based on the time spent by PwC professionals on the Services through the date of termination, billed at our hourly rates, except as otherwise agreed herein. Any provisions of this engagement letter which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties.

Any unresolved dispute relating in any way to the Services or this engagement letter shall be resolved by arbitration. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration will 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 relating to the interpretation, applicability, enforceability or formation of this engagement letter. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions below or any other terms in this engagement letter. Judgment on any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. You accept and acknowledge that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date you became aware or should reasonably have become aware of the facts that give rise to our alleged liability and, in any event, no later than two years after the cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

**Limitations on Liability**

Except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our aggregate liability for all claims, losses, liabilities or damages in connection with this engagement letter or the Services, whether as a result of breach of contract, tort (including negligence) or otherwise, regardless of the theory of liability asserted, is limited to no more than the total amount of annual fees paid to us for the particular Service giving rise to the liability under this engagement letter or, if applicable, the relevant Statement of Work. Notwithstanding the foregoing and except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our aggregate liability for all claims, losses, liabilities or damages in connection with this engagement letter or the Services based upon a breach of



Enviva Inc.

confidentiality or privacy claim is limited to no more than \$1,000,000 for the particular Service giving rise to the liability under this engagement letter or, if applicable, the relevant Statement of Work. In addition, we will not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages. Also, we shall have no liability arising from or relating to any third party hardware, software, information or materials selected or supplied by you.

### **Indemnification**

You agree to indemnify and hold PwC and the PwC Parties (defined below) harmless from and against any and all third party claims, losses, liabilities and damages arising from or relating to the Services or deliverables under this engagement letter, except to the extent finally determined to have resulted from PwC's gross negligence or intentional misconduct relating to such Services and/or deliverables.

### **Other PricewaterhouseCoopers Firms and Subcontractors**

PwC is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PwC, the "Other PwC Firms"). PwC may draw on the resources of and/or subcontract to its subsidiaries and affiliates, the Other PwC Firms and/or third party contractors and subcontractors, in each case within or outside of the United States (each, a "PwC Subcontractor") in connection with the provision of Services and/or for internal, administrative and/or regulatory compliance purposes. Client agrees that PwC may provide information PwC receives in connection with this engagement letter to the PwC Subcontractors for such purposes. PwC 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. The PwC Subcontractors and theirs and PwC's respective partners, principals, members and employees (collectively, the "PwC Parties") shall have no liability or obligations arising out of this engagement letter. Client agrees to: (a) bring any claim or other legal proceeding of any nature arising from the Services against PwC and not against the PwC Parties; and (b) ensure or procure that the Subsidiaries do not assert any such claim or other legal proceeding against PwC or the PwC Parties. If any of the Subsidiaries receive Services under this engagement letter, Client agrees to provide a copy of this engagement letter to such Subsidiaries, and Client will notify them that although the PwC Parties may interact with them, the delivery of the Services is governed by the terms of this engagement letter (including the liability limitations herein), and Client's Subsidiaries should notify Client of any disputes or potential claims arising from the Services. PwC disclaims any contractual or other responsibility or duty of care to any other subsidiaries or affiliates. While PwC is entering into this engagement letter on its own behalf, this section also is intended for the benefit of the PwC Parties.

### **Consents to Disclose and Use Client Information**

Notwithstanding anything to the contrary in this engagement letter, Client agrees that PwC may disclose Client's current and/or prior years' tax return information to PwC Subcontractors within or outside the United States for the purposes described above. Client authorizes PwC to participate in discussions with and to disclose your information, including your tax return information, to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.



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Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC and the Other PwC Firms will not use or disclose the Confidential Information in a way that would permit Client to be identified by third parties without Client's consent.

With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consents are valid until further notice by Client.

#### **Disclosure and Use of Pass-Through Tax Information**

Client agrees that, if PwC is engaged to prepare tax filings for an owner of Client, PwC may disclose and use the respective owner's tax information (e.g., Schedule K-1) to facilitate the preparation of that owner's tax filings. Notwithstanding the foregoing, Client will remain responsible for distributing tax information to its owners.

If Client is an owner in an entity whose tax returns have been prepared by PwC, Client agrees that PwC may obtain and use tax information from that entity (e.g., Schedule K-1) to facilitate our preparation of your tax returns. Notwithstanding the foregoing, Client will remain responsible for providing all information necessary for preparation of Client's tax return.

The foregoing consents are valid until further notice by Client. Client may request in writing a more limited disclosure than the foregoing.

#### **Regulatory Matters**

Notwithstanding anything to the contrary in this engagement letter, you have no obligation of confidentiality with respect to any portion of any materials, advice or deliverables to the extent they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction and Client will (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third party access letter from such person, as determined by PwC, other than Client's professional advisors. For purposes of this paragraph, professional advisors do not include any advisors that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or may obtain, sell or underwrite securities or other financial interests in Client or related entities in connection with any advice related to the Services.

#### **Reportable Transaction Disclosures and Listing Requirements**

Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this engagement letter is a reportable transaction that is required to be disclosed. PwC time spent consulting on reportable transaction matters, including any related



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reporting requirements is outside the scope of this engagement letter and may be performed as mutually agreed with you.

Certain federal and state regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC is a material advisor to clients that have participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list. PwC will contact Client if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this engagement letter.

Certain laws and/or regulations, including those adopted because of the European Union Council Directive (EU) 2018/822 of May 25, 2018, amending Directive 2011/16/EU, require advisors or taxpayers to disclose certain transactions to a tax authority. These laws may require disclosure of certain transactions by PwC or by Other PwC Firms. The parties shall cooperate with each other to allow the filing of such disclosures. If PwC reasonably believes it is required to make such disclosure, PwC will make the disclosure, or where applicable, coordinate with Other PwC Firms, if disclosure is required by Other PwC Firms. Where PwC or Other PwC Firms are required to make such a disclosure, where practicable, PwC will share that disclosure with Client before it is filed.

#### **Other Matters**

No party to this engagement letter may assign or transfer this engagement letter, or any rights, obligations, claims or proceeds from claims arising under it, without the prior written consent of the other party, and any assignment without such consent shall be void and invalid. If any provision of this engagement letter is found to be unenforceable, the remainder of this engagement letter shall be enforced to the extent permitted by law.

If we perform the Services prior to both parties executing this engagement letter or an applicable Statement of Work, this engagement letter or the applicable Statement of Work shall be effective as of the date we began the Services.

Neither party shall be liable to the other for any delay or failure to perform any of the Services or obligations in this engagement letter due to causes beyond its reasonable control. If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's deliverables, working papers or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's and its counsels' expenses and professional time incurred in responding to such a request.

You agree we may use your name in experience citations and recruiting materials. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

PwC 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, non-CPA owners may be involved in providing Services under this engagement letter.



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The provisions of the Data Protection Exhibit hereto shall apply to the extent that PwC processes Client Personal Information (as that term is defined in the Data Protection Exhibit) in connection with its performance of Services hereunder.

\* \* \* \* \*

We are pleased to have the opportunity to provide services to you. If you have any questions about this engagement letter, please discuss them with me at the number below. If you have reviewed this engagement letter in its entirety and the Services and terms outlined in the engagement letter are acceptable to you, please sign and date the engagement letter as provided and return it to the undersigned as requested.

Very truly yours,

PricewaterhouseCoopers LLP

By:

DocuSigned by:  
*Glenn Tallon*  
7FA1DC39A38C413...

Glenn Tallon, Partner  
(301) 237-9916

Date:

12/9/2022

**Attachments:**

Data Protection Exhibit

Exhibit I - Listing of Returns to be Prepared

Exhibit A - Sample Statement of Work

cc: Ms. Angela Jiang, Tax Director, Enviva Inc.



**ACKNOWLEDGED AND AGREED:**

**Enviva Inc., on behalf of itself and its Subsidiaries**

**Signature of Client official:**

DocuSigned by:  
*Shai Even*  
F918554BDAF4416...

**Name:**

Shai Even

**Title:**

Chief Financial Officer

**Date:**

12/16/2022





Enviva Inc.  
December 7, 2022

## DATA PROTECTION EXHIBIT

This Data Protection Exhibit (this "**Exhibit**") is made a part of the engagement letter (the "**Engagement Letter**") or the Statement of Work, as applicable, to which it is attached, dated December 7, 2022, as amended, supplemented or otherwise modified by PwC and Client from time to time (the Engagement Letter, together with the Statement of Work, if applicable, the "**Agreement**"). Capitalized terms used in this Exhibit but not defined herein will have the meanings assigned to such terms in the Agreement. If there is a conflict or inconsistency between the terms contained in the Engagement Letter, this Exhibit, the SCCs (as defined below) (to the extent the SCCs are effective between the parties), and/or the Statement of Work (if any), the following order of precedence shall apply: (i) the SCCs (to the extent applicable); (ii) the Statement of Work (if any); (iii) this Exhibit; and then (iv) the Engagement Letter. This Exhibit sets forth the confidentiality and security requirements for Client Personal Information (as defined below).

1. For purposes of this Exhibit, (i) the term "**process**" shall mean any operation or set of operations which is performed upon Client Personal Information, whether or not by automatic means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, blocking, erasure, or destruction; and (ii) the term "**Services**" shall have the meaning set forth in the Agreement or, if the Agreement does not define "Services", shall mean the services to be performed by PwC as set forth in and pursuant to the Agreement.

2. "**Client Personal Information**" shall mean information that relates to an identified or identifiable household or living individual that is provided by or on behalf of Client to PwC in connection with PwC's performance of Services pursuant to the Agreement. The categories of data subjects and types of Client Personal Information anticipated to be provided to PwC in connection with the performance of Services are set forth on the attached Schedule A, provided that, in the event the parties execute a Statement of Work pursuant to the Engagement Letter, such Statement of Work shall set forth the categories of data subjects and types of Client Personal Information to be provided to PwC in connection with its performance of Services thereunder. Client shall not provide PwC with Client Personal Information except as agreed by the parties and set forth in Schedule A or the applicable Statement of Work (if any). For the avoidance of doubt, Client Personal Information shall not include any information that has been anonymized such that the data no longer relates to an identified or identifiable household or living individual.

3. PwC and Client shall process Client Personal Information in accordance with applicable data protection laws, rules, and regulations, including without limitation and in each case to the extent applicable, the General Data Protection Regulation (EU) 2016/679 (the "**GDPR**"), the California Consumer Privacy Act of 2018 (the "**CCPA**"), the California Privacy Rights Act of 2020 (the "**CPR**A"), and similar state laws (collectively, "**Applicable Data Protection Laws**") and PwC shall process Client Personal Information only in accordance with Client's documented instructions as established in or provided in accordance with this Exhibit (including, without limitation, Schedule A) and/or the Agreement.



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4. For purposes of this Exhibit, "**SCCs**" means the Standard Contractual Clauses set out in Commission Implementing Decision (EU) 2021/914 of 4 June 2021, with Module One (Transfer controller to controller), Module Two (Transfer controller to processor), and/or Module Three (Transfer processor to processor) selected, as the context requires, including their annexes. At all times during the term of the Agreement, Client (as data exporter) and PwC (as data importer) shall comply with the SCCs with respect to Client Personal Information relating to EEA, Swiss, and/or UK data subjects (collectively, "**Client EEA Personal Information**") provided in accordance with Schedule A and/or the applicable Statement of Work (if any), which SCCs are hereby incorporated into and subject to the terms of the Agreement. To the extent SCC Module(s) Two and/or Three apply(ies), the parties hereby agree that PwC may engage PwC Sub-Processors (as defined below) in accordance with Option 2 of SCC Clause 9(a), as described in Section 9 of this Exhibit. Annex I to the SCCs is deemed to be prepopulated as set forth in Schedule A. Annex II to the SCCs is deemed to be prepopulated with the technical and organizational measures described in this Exhibit and at <https://www.pwc.com/us/en/site/assets/pwc-isp-security-statement.pdf>. The SCCs shall be governed by the laws of the EU Member State, Swiss or UK in which Client is established or the laws of Malta, as applicable. Notwithstanding anything in the SCCs or the Agreement to the contrary, the parties acknowledge and agree that, to the extent permitted by applicable law and excluding individual data subject claims brought under SCC Clause 12: (i) any claims or proceedings against PwC arising from or in any way related to the SCCs shall be brought solely by Client in accordance with and subject to the Agreement; and (ii) any claims arising from or in any way related to the SCCs shall be subject to any limitation of liability, dispute resolution requirements, and other limitations set forth in the Agreement to the extent legally allowed. PwC and Client hereby acknowledge and agree that each party's signature to the Agreement shall constitute such party's signature to the SCCs, as required by Applicable Data Protection Laws and to the extent the SCCs apply.

5. The parties acknowledge and agree that PwC is acting as a service provider (as such term is defined by the CCPA) to Client in connection with PwC's performance of Services pursuant to the Agreement. PwC acknowledges and confirms that it does not provide Client with any monetary or other valuable consideration in exchange for Client Personal Information and certifies that it understands and will comply with the restrictions set forth in this Section 5. Except as required by applicable law, regulation, or professional standard, PwC will not collect, access, use, disclose, process, or retain Client Personal Information for any purpose other than the purpose of performing the Services or another business purpose permitted by 11 CCR § 999.314(c), this Exhibit, or the Agreement. In particular, PwC shall not sell (as defined by Applicable Data Protection Laws, including without limitation and to the extent applicable, the CCPA) or share (as defined by the CPRA) any Client Personal Information. PwC will, to the extent legally permissible, notify Client if PwC receives a request from a data subject of Client Personal Information seeking to exercise such data subject's rights under Applicable Data Protection Laws ("**Data Subject Access Request**"), and will, on Client's reasonable request, provide reasonable assistance in connection with Client's response to such Data Subject Access Request.

6. Client shall provide PwC with prior written notice if it intends to provide PwC with access to "**Protected Health Information**" as defined in the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations. If PwC agrees to process such



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Protected Health Information, then Client shall not provide Protected Health Information and PwC shall not commence such processing unless and until a Business Associate Agreement, in a form acceptable to both parties, has been executed and is effective between the parties.

7. The parties acknowledge that PwC does not maintain compliance with the Payment Card Industry Data Security Standard ("**PCI DSS**"), and Client therefore agrees that it will not provide PwC, directly or indirectly, with access to any payment card information, including without limitation any information relating to a payment card transaction except to the extent such access: (i) is expressly agreed upon in the Agreement; and (ii) occurs solely at a Client facility utilizing Client computing devices.

8. PwC shall ensure that persons authorized by PwC to process Client Personal Information have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality. Without limiting the foregoing, except as otherwise permitted under this Exhibit or the Agreement, PwC shall limit access to Client Personal Information to the Beneficiaries who require such access in order to perform the Services or to comply with applicable law or professional standards. PwC shall be solely responsible for all Client Personal Information provided to the Beneficiaries. For purposes of this Exhibit, the term "**Beneficiaries**" shall have the meaning set forth in the Agreement or, if the Agreement does not define "Beneficiaries", shall mean the PwC Subcontractors and the partners, principals, members, and employees of PwC and the PwC Subcontractors.

9. For purposes of this Exhibit, "**PwC Sub-Processor**" means a PwC Subcontractor engaged to process Client Personal Information on behalf of Client in connection with such PwC Subcontractor's performance of Services. Client hereby grants PwC general written authorization to engage the PwC Sub-Processors set forth in Schedule A. PwC shall inform Client of: (i) any changes concerning the addition or replacement of Other PwC Firms by updating the hyperlink set forth in Schedule A, and (ii) to the extent the SCCs apply, any intended changes to the list of PwC Sub-Processors (other than Other PwC Firms) set forth in Schedule A in writing at least two (2) business days in advance. If Client notifies PwC in writing of any objections to such changes, PwC shall work with Client in good faith to find a commercially reasonable, mutually agreeable resolution to such objection. Without limiting the foregoing, Client also agrees that PwC may provide information PwC receives in connection with the Agreement, including without limitation Client Personal Information, to: its subsidiaries and affiliates; the Other PwC Firms, including those listed at the hyperlink set forth in Schedule A; and other PwC Subcontractors for internal, administrative, and/or regulatory compliance purposes as permitted under the Agreement. For a list of the primary PwC Subcontractors who provide back-office and administrative support to PwC, please visit <https://www.pwc.com/us/en/site/privacy.html>. PwC shall require the PwC Subcontractors, including without limitation the PwC Sub-Processors, who are provided access to, or otherwise come into contact with, Client Personal Information to protect all such Client Personal Information according to terms substantively similar to the terms of this Exhibit. PwC will be solely responsible for the protection of any Client Personal Information provided to the PwC Subcontractors, including without limitation the PwC Sub-Processors, and for compliance with this Exhibit.



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**10.** PwC will implement and maintain the security controls set forth at <https://www.pwc.com/us/en/site/assets/pwc-isp-security-statement.pdf>, which are designed to comply with Applicable Data Protection Laws and protect against the unauthorized or unlawful processing, accidental loss, destruction, or damage of information such as Client Personal Information. Client acknowledges that PwC may change the security controls through the adoption of new or enhanced security technologies, provided that such changes do not diminish the level of security of Client Personal Information in PwC's possession, custody, or control, and Client authorizes PwC to make such changes.

**11.** PwC shall make available to Client all information necessary to demonstrate PwC's compliance with the obligations laid down in this Exhibit and allow for and contribute to audits, including inspections, conducted by Client or another auditor mandated by Client that is not a PwC competitor. For the avoidance of doubt, the audits and inspections described in the preceding sentence shall be conducted solely as follows: on Client's written request, not more than once annually or if there are indications of non-compliance, in each case during the term of the Agreement, PwC will: (i) accurately complete a written security and privacy assessment questionnaire related to the Services, provided that doing so does not violate applicable law or PwC's confidentiality obligations, meet with Client to discuss the results of the assessment and answer questions regarding PwC's information security program, and reasonably treat any noted assessment deficiencies based upon risk severity; and/or (ii) provide PwC's then-current SOC3 audit report for its U.S. data center around AICPA trust principles of security and availability. To the extent SCC Module(s) Two and/or Three apply(ies), the parties hereby acknowledge and agree that such audits and inspections shall satisfy the audit-related requirements set forth in SCC Clause 8.9.

**12.** Client represents that it shall comply with Applicable Data Protection Laws and acknowledges and agrees that, as between the parties, Client is responsible for providing any required notices to, and/or obtaining any required consents or authorizations from, data subjects of the Client Personal Information and/or regulatory authorities, as applicable, in connection with Client Personal Information.

**13.** PwC will notify Client without undue delay upon learning of any accidental or unlawful destruction, loss, alteration, unauthorized disclosure of or access to Client Personal Information in its possession that is in breach of this Exhibit (a "**Security Incident**"). PwC shall take reasonable steps to mitigate the effects of, and to minimize any damage resulting from, such Security Incident. At Client's reasonable request and subject to applicable law and PwC's confidentiality obligations, PwC agrees to meet with Client to discuss, as applicable and available at the time, the procedures that were followed during the investigation of any Security Incident, the chain of custody information, the forensic analysis of event logs used to determine the root cause, any restoration of data that may be required, and the remedial/corrective actions to be taken to prevent the Security Incident from occurring again.

**14.** On Client's written request at termination or expiration of the Agreement, PwC shall, where feasible, promptly and securely destroy and confirm such destruction of all Client Personal Information in its possession or control (including, without limitation, all electronic copies such as on hard drives, backup tapes, portable devices, optical, magnetic, or other storage media, as well as all hard copies) or, at the request and cost of Client, return such Client Personal Information in its possession or control, delete existing copies thereof, and



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confirm such destruction. Notwithstanding the foregoing, PwC shall be permitted to retain copies of Client Personal Information consistent with its document retention policies or as required by applicable law, regulation, or professional standards. Any Client Personal Information so kept shall be maintained in accordance with PwC's obligations under this Exhibit and only processed to the extent and for as long as required for such purposes. To the extent the SCCs apply, the parties hereby acknowledge and agree that compliance with this Section 14 shall satisfy SCC Module One Clause 8.4, SCC Module(s) Two and/or Three Clause 8.5, and/or SCC Clause 16(d), as applicable.



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## **Schedule A – Data Protection Exhibit**

### **1. LIST OF PARTIES**

- a. Client (as defined in this Exhibit) shall, to the extent the SCCs apply, act as data exporter
  - i. Client address, contact person: As set forth in the Agreement
  - ii. Activities: Procurement of Services pursuant to the Agreement
  - iii. Role (controller/processor): Controller or processor, as the context requires
- b. PwC (as defined in this Exhibit) shall, to the extent the SCCs apply, act as data importer
  - i. PwC address, contact person: As set forth in the Agreement
  - ii. Activities: Performance of Services pursuant to the Agreement
  - iii. Role (controller/processor): Controller or processor, as the context requires

### **2. DESCRIPTION OF TRANSFER**

- a. Categories of data subjects (e.g., current and/or former employees of Client) whose Client Personal Information is provided to PwC in connection with its performance of the Services:
  - Employees of this client
  - Individuals who do business with our clients (e.g., individual customers or contractors of this client)
  - Other (e.g., the public, individuals not in groups above)
- b. Categories of Client Personal Information (e.g., Social Security Numbers, dates of birth, or home addresses) provided to PwC in connection with its performance of the Services:
  - Protected Health Information (PHI) as defined under HIPAA, or other health/medical related information (e.g., medical records including photos/disability status, individual's medical treatment, etc.)
  - Personal financial information (e.g., bank accounts, credit cards, investment accounts, credit check/score, etc.)
  - Government issued ID numbers (SSN, Passport, driver's license, national health ID, tax ID)
  - Electronic identifiers (identifiers such as IP address, laptop ID number, mobile advertising ID)
  - Alternate Identifier (non-sensitive identifiers used to identify parties e.g., employee ID number, customer number, GUID, etc.)



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- Activity logs (detailed activity logs for persons, including phone logs, CCTV, premises entry/exit, location history, online browsing history, purchasing or consuming histories or tendencies, data collected by cookies, etc.)
- Details of race, ethnic origin, nationality or citizenship
- Political opinions
- Religious or philosophical beliefs
- Trade Union status
- Genetic or biometric data
- Sex life/sexual orientation
- Criminal records, allegations of Criminal offense or legal investigations
- Type of a person's relationship with others (e.g., the contact is a family member, an emergency contact, a contact at a client, a potential client lead)
- Multimedia (media documents that record information on persons, such as photos, videos, voice, etc.)
- Large sets of payroll records (e.g., payroll file for a department or business unit) or smaller sets of payroll records that contain SSNs or bank account information
- Payroll records that do not include SSNs or bank account information for an individual or a small sample of individuals. This does not contemplate HR/Payroll master file data of entire departments.
- Resume (a bio that depicts a persons work experience and education background)
- Business contact information commonly referred to as "business card data" such as name, title, email, office address and office phone number (excluding data collected for the purpose of corresponding with clients, suppliers or JBR partners during the course of a project)
- Geolocation data (precise geographic location of an individual or device)
- Inferences drawn from other personal data to create a profile about an individual
- Other general personal information such as age, gender, date of birth, and home address
- Other type of personal data
- Any of the personal data categories listed above relating to individuals residing in the European Economic Area (EEA), the UK, or Switzerland
- Any personal data selected above that will also be for over 10,000 individuals





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December 7, 2022

- c. Sensitive data transferred (if applicable): None, except to the extent expressly agreed by the parties in this Schedule A or the applicable Statement of Work (if any). For this purpose, "sensitive data" means Client Personal Information revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, or biometric data for the purpose of uniquely identifying a natural person, data concerning health or a person's sex life or sexual orientation, or data relating to criminal convictions or offences.
- d. Frequency of the transfer (e.g., whether the Client Personal Information is transferred on a one-off or continuous basis): As needed to facilitate performance of the Services in accordance with the Agreement.
- e. Nature and purpose(s) of the processing:
  - i. When PwC processes Client Personal Information as a controller, PwC shall do so for the purposes of: (i) providing the Services; (ii) administering, managing, and developing PwC's business and services; (iii) security, quality, and risk management activities; (iv) providing Client with information about PwC and its range of services; and/or (v) complying with any applicable requirement of law, regulation, or professional standards.
  - ii. When PwC processes Client Personal Information as a processor, PwC shall do so in accordance with PwC's obligations under Article 28 of the GDPR as set forth in this Exhibit and the SCCs (to the extent applicable), and solely for the purposes permitted under this Exhibit and/or the Agreement, including to perform the Services and as required by applicable law, regulation, or professional standards.
- f. Period for which the Client Personal Information will be retained: Until such Client Personal Information is returned or destroyed in accordance with and subject to the terms of this Exhibit.
- g. PwC may engage the following PwC Sub-Processors in accordance with the terms of this Exhibit and the Agreement:
  - i. PwC's subsidiaries and affiliates and the Other PwC Firms, including those listed at <https://www.pwc.com/gx/en/about/office-locations.html>.
  - ii. Independent contractors who are natural persons acting under PwC's supervision.
  - iii. Additional PwC Subcontractors engaged to perform Services as permitted under the Agreement.

### 3. **COMPETENT SUPERVISORY AUTHORITY**

- a. To the extent the SCCs apply, the competent supervisory authority shall be determined in accordance with SCC Clause 13(a).



Enviva Inc.  
December 7, 2022



**Exhibit I - Enviva Inc. and Subsidiaries  
Particular Services to be Provided  
Listing of Returns to be Prepared**

Entity Name	Jurisdiction	Return Form	Paper or Electronic Filing	Filing Method	Return Type
Enviva Inc. and Subsidiaries	Federal	1120	E-file	Consolidated	Income
Enviva Inc. and Subsidiaries	Federal	5471 for Enviva Management International Holdings	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Federal	5471 for Enviva Management UK, Ltd	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Federal	5471 for Enviva Management Japan KK	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Federal	5471 for Enviva Management GmbH	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Federal	8858 for Enviva Holdings, BV	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Federal	8858 for Enviva Coopiertief UA	E-file	Separate	Informational

Enviva Inc.  
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African Isabelle Shipping Co. Ltd.	Federal	8865 for African Isabelle Shipping Co. Ltd	E-file	Separate	Informational
African Sisters Shipping Co. Ltd	Federal	8865 for African Sisters Shipping Co. Ltd	E-file	Separate	Informational
Enviva Inc. and Subsidiaries	Alabama	CPT	Paper File	Consolidated	Privilege
Enviva Inc. and Subsidiaries	Alabama	AL-20	E-file	Separate	Income
Enviva Inc. and Subsidiaries	Florida	1120	E-file	Consolidated	Income
Enviva Inc. and Subsidiaries	South Carolina	1120	E-file	Consolidated	Income
Enviva Inc. and Subsidiaries	Virginia	500	E-file	Consolidated	Income
Enviva Inc.	Georgia	600	E-file	Separate	Income
Enviva Inc.	Maryland	500	Paper File	Separate	Income
Enviva Inc.	Mississippi	83-105	E-file	Separate	Income

Enviva Inc.  
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**Exhibit I – Heritage Enviva Holdings, LP and Subsidiaries  
Particular Services to be Provided  
Listing of Returns to be Prepared**

Entity Name	Jurisdiction	Return Form	Paper or Electronic Filing	Filing Method	Return Type
Enviva Cottondale Acquisition I, LLC	Federal	1120	E-file	Separate	Income
Enviva Cottondale Acquisition I, LLC	Alabama	CPT	E-file	Separate	Privilege
Enviva Cottondale Acquisition I, LLC	Florida	F-1120	E-file	Separate	Income
Enviva Cottondale Acquisition I, LLC	Georgia	600	E-file	Separate	Income
Enviva Cottondale Acquisition I, LLC	Maryland	500	E-file	Separate	Income
Enviva Cottondale Acquisition I, LLC	Mississippi	83-105	E-file	Separate	Income
Enviva Cottondale Acquisition I, LLC	North Carolina	CD-405	E-file	Separate	Income

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Enviva Cottondale Acquisition I, LLC	South Carolina	1120	Paper File	Separate	Income
Enviva Cottondale Acquisition I, LLC	Virginia	500	E-file	Separate	Income
Enviva Holdings, LP	Federal	1065	E-file	Separate	Income
Enviva Holdings, LP - Enviva Management International Holdings Ltd	Federal	5471 for Enviva Management International Holdings	E-file	Separate	Informational
Enviva Holdings, LP - Enviva Management UK, Ltd	Federal	5471 for Enviva Management UK, Ltd	E-file	Separate	Informational
Enviva Holdings, LP - Enviva Management Japan KK	Federal	5471 for Enviva Management Japan KK	E-file	Separate	Informational
Enviva Holdings, LP - Enviva Management Germany GmbH	Federal	5471 for Enviva Management GmbH	E-file	Separate	Informational

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Enviva Holdings, LP - Enviva Holdings, BV	Federal	8858 for Enviva Holdings, BV	E-file	Separate	Informational
Enviva Holdings, LP - Enviva Cooperatief UA	Federal	8858 for Enviva Cooperatief UA	E-file	Separate	Informational
Enviva Holdings, LP	Alabama	PPT	E-file	Separate	Privilege
Enviva Holdings, LP	Florida	F-1065	Paper File	Separate	Income
Enviva Holdings, LP	Georgia	700	E-file	Separate	Income
Enviva Holdings, LP	Maryland	510	E-file	Separate	Income
Enviva Holdings, LP	Mississippi	84-105	E-file	Separate	Income
Enviva Holdings, LP	North Carolina	D-403	E-file	Separate	Income
Enviva Holdings, LP	South Carolina	1065	E-file	Separate	Income
Enviva Holdings, LP	Virginia	502	E-file	Separate	Income
African Isabelle Shipping Co. Ltd.	Federal	8865 for African Isabelle Shipping Co. Ltd	E-file	Separate	Informational

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African Sisters Shipping Co. Ltd	Federal	8865 for African Sisters Shipping Co. Ltd	E-file	Separate	Informational
Enviva JV Development Company, LLC	Federal	1065	E-file	Separate	Income
Enviva JV Development Company, LLC	Alabama	PPT	Paper File	Separate	Privilege
Enviva JV Development Company, LLC	Mississippi	84-105	E-file	Separate	Income
Enviva JV Development Company, LLC	South Carolina	1065	E-file	Separate	Income
Enviva Management Company, LLC	Federal	1065	E-file	Separate	Income
Enviva Management Company, LLC	Alabama	PPT	E-file	Separate	Privilege
Enviva Management Company, LLC	Florida	1065	Paper File	Separate	Income

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Enviva Management Company, LLC	Georgia	700	E-file	Separate	Income
Enviva Management Company, LLC	Maryland	510	E-file	Separate	Income
Enviva Management Company, LLC	Mississippi	84-105	E-file	Separate	Income
Enviva Management Company, LLC	North Carolina	D-403	E-file	Separate	Income
Enviva Management Company, LLC	South Carolina	1065	E-file	Separate	Income
Enviva Management Company, LLC	Virginia	502	E-file	Separate	Income
Enviva Management Holdings, LLC	Federal	1120	E-file	Separate	Income
Enviva Management Holdings, LLC	Alabama	CPT	E-file	Separate	Privilege
Enviva Management Holdings, LLC	Florida	1120	E-file	Separate	Income

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Enviva Management Holdings, LLC	Georgia	600	E-file	Separate	Income
Enviva Management Holdings, LLC	Maryland	500	E-file	Separate	Income
Enviva Management Holdings, LLC	Mississippi	83-105	E-file	Separate	Income
Enviva Management Holdings, LLC	North Carolina	CD-405	E-file	Separate	Income
Enviva Management Holdings, LLC	South Carolina	1120	Paper File	Separate	Income
Enviva Management Holdings, LLC	Virginia	500	E-file	Separate	Income
Enviva Pellets Childersburg, LLC	Alabama	CPT	E-file	Separate	Privilege
Enviva Pellets Epes, LLC	Alabama	PPT	Paper File	Separate	Privilege
Enviva Pellets Amory, LLC	Alabama	PPT	Paper File	Separate	Privilege
Enviva GP, LLC	Alabama	PPT	Paper File	Separate	Privilege



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Enviva Wilmington Holdings, LLC	Federal	1065	E-file	Separate	Income
Enviva Wilmington Holdings, LLC	North Carolina	D-403	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Federal	1120	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Alabama	CPT	Paper File	Separate	Privilege
Enviva Pellets Waycross Holdings, LLC	Florida	1120	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Georgia	600	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Maryland	500	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Mississippi	83-105	Paper File	Separate	Income

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Enviva Pellets Waycross Holdings, LLC	North Carolina	CD-405	E-file	Separate	Income
Enviva Pellets Waycross Holdings, LLC	South Carolina	1120	Paper File	Separate	Income
Enviva Pellets Waycross Holdings, LLC	Virginia	500	E-file	Separate	Income
Enviva Aircraft Holdings Corporation - stand alone	Federal	1120	E-file	Separate	Income
Enviva Tooling Services, LLC	Federal	1065	E-file	Separate	Income
Enviva Tooling Services, LLC	Virginia	502	E-file	Separate	Income

**Legend:**  
**Entity Name** - Legal name of each filing entity (i.e., name of corporation, trust, private foundation, etc.)  
**Jurisdiction** - Name of federal, state, city, or other taxing jurisdiction  
**Return Form** - The form that the return will be filed on (e.g., Form 1120, Form 1041, Form 990-PF).  
**Paper or Electronic Filing** - Indicate if PwC will be the ERO with respect to the particular form.  
**Foreign Entity Forms** - For each filing entity list the number (or name) of foreign entity forms covered by the scope of the engagement and the number of each that will be attached. You may also list separately the name of the entity and the form associated with the entity. Engagement teams may also wish to break out this listing by

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*affiliates in the case of consolidated returns. This column title may be modified and used to identify other attachments, schedules, or elections as agreed upon with the client. For the Foreign Entity Forms column, the team can put "N/A" if it is not applicable.*

**Return Type** - Type of return and/or report (Income, franchise, net worth, annual report, business)

**Filing Method** - Type of filing (separate, combined, consolidated, unitary). Details should be provided when the group filing the return differs from the federal return. (i.e., Federal structure less subsidiary C).

If the filing period for the return differs from the federal return, a "Filing Period" column should be added.



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## EXHIBIT A

### SAMPLE FORM OF STATEMENT OF WORK

This Statement of Work ("SOW") dated [date] is governed by and subject to the provisions of the engagement letter dated December 7, 2022 (the "Engagement Letter"), the terms of which are incorporated herein, between Enviva Inc. ("you" or "Client") and PricewaterhouseCoopers LLP ("we" or "us" or "PwC"). The term "Client" in the Engagement Letter shall include the entity(ies) signing this SOW. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Engagement Letter. If there is a conflict between the Engagement Letter and the SOW, this SOW shall prevail.

#### I. PURPOSE AND SCOPE

This SOW covers [describe project generally]. This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

#### II. PARTIES' RESPONSIBILITIES

##### **2.1 Services to be provided by PwC:**

##### **2.2 Additional provisions applicable to the Services:**

##### **2.3 Deliverables:**

##### **2.4 Client's Responsibilities:**

##### **2.5 Timing:**

The timing of the Services is as follows:

Project Start Date:

Estimated Project

Completion Date:

#### III. RESOURCES ASSIGNED

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

#### IV. FEES, EXPENSES AND PAYMENT

##### **4.1 Professional Fees and Expenses:**

##### **4.2 Payment Terms:**



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Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

**PricewaterhouseCoopers LLP**

**Enviva Inc., on behalf of itself and its Subsidiaries**

By: \_\_\_\_\_ XXX \_\_\_\_\_

By: \_\_\_\_\_ XXX \_\_\_\_\_

Name: \_\_\_\_\_ XXX \_\_\_\_\_

Name: \_\_\_\_\_ XXX \_\_\_\_\_

Title: \_\_\_\_\_ XXX \_\_\_\_\_

Title: \_\_\_\_\_ XXX \_\_\_\_\_

Date: \_\_\_\_\_ XXX \_\_\_\_\_

Date: \_\_\_\_\_ XXX \_\_\_\_\_

**EXHIBIT C-4**

**Tax Consulting Engagement Letter**



February 19, 2020

Shai Even  
Enviva Partners, L.P.  
7200 Wisconsin Avenue  
Suite 1000  
Bethesda, MD 20814

Dear Mr. Even:

This engagement letter confirms that Enviva Partners, L.P. ("you" or "Client") has engaged PricewaterhouseCoopers LLP ("we" or "us" or "PwC") to provide the services described below. Client may procure services under this engagement letter for itself and for those of its consolidated subsidiaries or affiliates that Client binds to this engagement letter by its signature or which separately agree to the provisions of this engagement letter (collectively, the "Subsidiaries").

#### **Scope of Our Services**

You are engaging us to provide the following services (the "Services"):

PwC will perform the Services as outlined in Exhibit 1 attached hereto.

#### **FinCEN Form 114 (Report of Foreign Bank and Financial Accounts)**

Federal law requires that certain individuals and entities report financial interests in, and signatory authority or certain other authority over, foreign financial accounts with more than \$10,000 in aggregate value in a calendar year on FinCEN Form 114, Report of Foreign Bank and Financial Accounts. This form is not filed with a tax return. Instead this form must be filed electronically with the U.S. Department of the Treasury through the Financial Crimes Enforcement Network's ("FinCEN's") BSA E-filing System by April 15 of the year following the calendar year in which aggregate amounts held in the foreign financial accounts meet the threshold. The definition of financial accounts is broadly defined and includes certain interests held indirectly. Failure to comply with these laws could result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, PwC will not prepare, file, or provide assistance with respect to the FinCEN Form 114.

#### **Use of PwC Technology**

Certain internet based PwC Technology may be made available to you during our engagement as a convenience to support PwC's provision of Services to you. PwC Technology that may be provided to you include PwC's proprietary collaboration tools, software, databases, portals and platforms, all related documentation, as well as any modifications, derivatives or enhancements to them (collectively "PwC Technology"). Should you elect to use such PwC Technology, you understand that access to the PwC Technology is provided "as is" without any express or implied warranties.





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Client must inform Client's PwC team of the names of the Client personnel whom the Client authorizes to access and use the PwC Technology on Client's behalf (the "Client Users"). Client shall not give access to the PwC Technology to any third party, including, without limitation, to any third party consultants, contractors, or other persons who are not active employees of Client, without specific written authorization from PwC, PwC having been advised by Client that such persons are not active employees of Client. Any such third party expressly authorized by PwC in writing shall be deemed a "Client User" for purposes of this engagement letter. You will remain responsible for promptly notifying PwC of any changes to the list of Client Users who are authorized to access the PwC Technology, as well as the access rights relating to your information for each Client User. You shall remain responsible for all use and access of the PwC Technology by Client Users. Any access credentials issued by PwC are unique to each Client User and must not be shared, even between Client Users.

Subject to PwC's consent, any Client Users other than persons who are active employees of Client may use the PwC Technology only after executing a separate Non-Disclosure Agreement with PwC in PwC's standard form and only for the limited purpose of reviewing or manipulating data of the Client in furtherance of the delivery of PwC's tax Services.

Client shall not (and shall not permit any third party to) use the PwC Technology, or compilations, intermediary reports, or other materials based on or generated through use of the PwC Technology, directly or indirectly, for the purpose of creating a commercial product or service offering or generally distributing reports to third parties for a fee unless such usage is agreed to in writing by PwC. Client shall not (and shall not permit any third party to) use, transfer, distribute or dispose of any information (but not including information provided by Client) contained in the PwC Technology in any manner that could compete with the business of PwC. Client may not (and may not permit any third party to) reproduce, republish or offer any part of the PwC Technology or compilations based on any part of the PwC Technology for sale or distribute it in any form over or through any medium (other than to Client's Users through Client's internal network) without the prior written consent of PwC. Client agrees to notify PwC in writing promptly upon becoming aware of any unauthorized access or use of the PwC Technology by any third party or of any claim that the PwC Technology infringes upon any copyright, trademark or other contractual, statutory or common law rights.

Client may not (and may not permit any third party to) copy, reproduce, recompile, decompile, disassemble, reverse engineer, distribute, publish, resell, sublicense, display, perform, modify, upload to, create derivative works from, transmit, or in any way exploit any part of the PwC Technology, including the PwC website from which the PwC Technology is provided hereunder (the "Site") and any software or other materials accessible through the Site (the "Software") (the Site and the Software being part of the PwC Technology for all purposes hereunder), beyond the rights granted in this engagement letter. Modification of the Site content or any other part of the PwC Technology is a violation of PwC's copyright and other proprietary rights and a material breach of this engagement letter.

Client agrees to use commercially reasonable efforts to protect the proprietary rights of PwC in the PwC Technology during and after the term of this engagement letter by complying with, at no cost to Client, all commercially reasonable written requests made by PwC that are intended to protect PwC's contractual, statutory, and common law rights in the PwC Technology and by not permitting any third parties, except as provided herein, to have access to the PwC Technology or benefit from





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Client's permitted use of the same, whether directly or through Client, unless such usage is agreed to in writing by PwC. If such usage is agreed to by PwC, additional fees may apply.

The information available to you on or through the PwC Technology during an engagement shall be information relating to the performance and delivery of the relevant Services and deliverables, and if applicable, information relating to the twelve (12) month period preceding such relevant Services and deliverables. PwC Technology is not designed or intended to form part of your permanent records, and you are responsible for making and separately maintaining copies of any records stored on the PwC Technology that may be needed by you.

PwC Technology and all materials related to it (including the underlying technology, user interface, algorithm, process, functionality etc.), are confidential and proprietary to PwC. As between the parties, PwC is and shall remain the sole owner of all rights, title and interests therein and thereto (but excluding any information or other content you place in the PwC Technology). You (and any permitted Client Users) may only use the PwC Technology to access, share and view certain information in connection with your receipt of Services, and other than the foregoing permission, no express or implied right or license is granted. Your access to the PwC Technology shall end at the conclusion of the applicable Services. You shall not (and shall not allow any Client User to) misappropriate or infringe any of PwC's rights in PwC Technology, or otherwise do anything that you are not expressly permitted to do under this engagement letter, or which would interfere with PwC's rights to such PwC Technology. PwC reserves the right, at its discretion, to change or discontinue the offerings, content, information, functionality and availability of the PwC Technology.

### **Ownership and Use**

We are providing these Services and deliverables solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility or duty of care to others based upon these Services or upon any deliverables or advice we provide.

You will own all tangible written material prepared for and delivered to you under this engagement letter, except as follows: we own our working papers, preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which we may have discovered or created as a result of the Services. You have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

In addition to deliverables, we may develop software or electronic materials (including spreadsheets, documents, databases and other tools) to assist us with an engagement. If we make these available to you, they are provided "as is" and your use of these materials is at your own risk.

### **Intellectual Property Rights**

PwC is and shall remain the sole owner of all intellectual property rights, including copyright, trade secret, trademark, patent, and other intellectual property rights as may exist now or in the future (collectively, "IP Rights") in and to the PwC Technology. All IP rights in all pre-existing information and materials, intermediary reports, requests for information, and data gathering or processing tools, including improvements and modifications thereto created under this



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engagement letter, and any newly created information and materials of a general nature not specific to Client that are provided or developed hereunder by PwC, including without limitation the PwC Technology (collectively, "PwC Materials") shall vest in and remain the property of PwC. Other than the limited license set forth in the "Ownership and Use" paragraph above, you (and any permitted Client Users) may only use the PwC Technology to access, share and view certain information in connection with your receipt of Services, and other than the foregoing permission, no express or implied right or license is granted.

Client agrees that the restrictions contained in this section and in the "Ownership and Use" section above are reasonable and necessary to protect PwC's valuable trade secrets and intellectual property rights.

### **Confidentiality**

"Confidential Information" means non-public information that Client marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to fee and expense structure, are considered Confidential Information. Confidential Information does not include any information which (i) is rightfully known to PwC prior to its disclosure; (ii) is released to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by PwC without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this engagement letter or may be lawfully obtained by PwC from a non-party. PwC will protect the confidentiality of Confidential Information that it receives, except as required by applicable law, statute, rule, regulation or professional standard. If disclosure is required by law, statute, rule or regulation (including any subpoena or other similar form of process), or by professional standards, PwC shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide the Client with prior prompt written notice thereof and, if practicable under the circumstances, allow the Client to seek a restraining order or other appropriate relief.

### **Our Responsibilities**

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us.

### **Your Responsibilities**

Client will provide the necessary information, personnel, time and approvals to accommodate all requests from the PwC project team. Client will commit to the delivery due dates and project responsibilities that will be identified and defined throughout the project.

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain your internal controls. You will designate a competent member of your management to oversee the Services.





Enviva Partners, L.P.  
February 19, 2020

We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

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.

### **Fees and Expenses**

The fees for services relative to this project as described in the "Scope of Our Services" section of this agreement are as follows:

The fees are outlined in Exhibit 1 attached hereto.

### **Payment Schedule**

The payment schedule is outlined in Exhibit 1 attached hereto.

At a later date, we will identify a mutually agreed upon payment schedule. Payment of our invoices is due upon presentation and is expected to be received within 30 days of the invoice date.

### **Termination and Dispute Resolution**

This engagement letter has a term of three years. Except as otherwise provided herein or in the Other Matters section, this engagement letter shall be effective as of the date Client accepts the terms and conditions set forth in this engagement letter by countersigning it below. Unless earlier terminated as set forth in this paragraph, this engagement letter will remain effective until the expiration of the term stated above or, if later, the completion of all Services provided for herein. Prior to the completion of all Services provided for herein: (a) either party may terminate this engagement letter upon written notice to the other party in the event that Client is liquidated, restructured, acquired, merged with or into another entity or reorganized into a form that is no longer a publicly traded partnership; (b) Client may terminate this engagement letter upon written notice to PwC if PwC fails to meet a deadline set forth in this engagement letter in a manner materially and adversely impairing Client's ability to use the Services, or if PwC fails to provide the Services within a timeframe that allows the Client to meet applicable regulatory reporting deadlines known to PwC and relating to the Services; provided, however, that prior to any such termination, Client shall provide PwC written notice of such failure and PwC shall have thirty (30) days from receipt of such written notice to remedy such failure in a manner mutually and reasonably agreed between PwC and Client; and (c) PwC may terminate this engagement letter upon written notice to Client in the event that PwC believes that it is required to do so to comply with any regulatory, professional or legal requirement. In the event of termination, Client will be responsible for fees earned and expenses incurred through the actual date of termination.

Unless otherwise agreed by the parties, any Statement(s) of Work executed prior to the effective date of such termination or expiration of this engagement letter shall remain in full force and effect in accordance with its terms, including the terms and conditions of this engagement letter, which are incorporated therein by reference. Any provisions of this engagement letter which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties.



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Any unresolved dispute relating in any way to the Services or this engagement letter shall be resolved by arbitration. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration will 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 relating to the interpretation, applicability, enforceability or formation of this engagement letter. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions below or any other terms in this engagement letter. Judgment on any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. You accept and acknowledge that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date you became aware or should reasonably have become aware of the facts that give rise to our alleged liability and, in any event, no later than two years after the cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

#### **Limitations on Liability**

Except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our aggregate liability for all claims, losses, liabilities or damages in connection with this engagement letter or the Services, whether as a result of breach of contract, tort (including negligence) or otherwise, regardless of the theory of liability asserted, is limited to no more than the total amount of annual fees paid to us for the particular Service giving rise to the liability under this engagement letter or, if applicable, the relevant Statement of Work. In addition, we will not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages. Also, we shall have no liability arising from or relating to any third party hardware, software, information or materials selected or supplied by you.

#### **Indemnification**

You agree to indemnify and hold PwC and the Beneficiaries (defined below) harmless from and against any and all third party claims, losses, liabilities and damages arising from or relating to the Services or deliverables under this engagement letter, except to the extent finally determined to have resulted from PwC's gross negligence or intentional misconduct relating to such Services and/or deliverables.

#### **Other PricewaterhouseCoopers Firms and Subcontractors**

PwC is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PwC, the "Other PwC Firms"). PwC may draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors, in each case within or outside of the United States (each, a "PwC Subcontractor") in connection with the provision of Services and/or for internal, administrative and/or regulatory compliance purposes.





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Client agrees that PwC may provide information PwC receives in connection with this engagement letter to the PwC Subcontractors for such purposes. PwC 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. The PwC Subcontractors and theirs and PwC's respective partners, principals or employees (collectively, the "Beneficiaries") shall have no liability or obligations arising out of this engagement letter. Client agrees to: (a) bring any claim or other legal proceeding of any nature arising from the Services against PwC and not against the Beneficiaries; and (b) ensure or procure that the Subsidiaries do not assert any such claim or other legal proceeding against PwC or the Beneficiaries. If any of the Subsidiaries receive Services under this engagement letter, Client agrees to provide a copy of this engagement letter to such Subsidiaries, and Client will notify them that although the Beneficiaries may interact with them, the delivery of the Services is governed by the terms of this engagement letter (including the liability limitations herein), and Client's Subsidiaries should notify Client of any disputes or potential claims arising from the Services. PwC disclaims any contractual or other responsibility or duty of care to any other subsidiaries or affiliates. While PwC is entering into this engagement letter on its own behalf, this section also is intended for the benefit of the Beneficiaries.

#### **Consents to Disclose and Use Client Information**

Notwithstanding anything to the contrary in this engagement letter, Client agrees that PwC may disclose Client's current and/or prior years' tax return information to PwC Subcontractors within or outside the United States for the purposes described above. Client authorizes PwC to participate in discussions with and to disclose your information, including your tax return information, to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC and the Other PwC Firms will not use or disclose the Confidential Information in a way that would permit Client to be identified by third parties without Client's consent.

With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consents are valid until further notice by Client.

#### **Consent to Disclose Unrelated Business Taxable Income ("UBTI")**

Client agrees that PwC may use and disclose Client information (Schedule K-1) to third parties to facilitate a custodian's requirement for IRS Form 990T preparation. The custodian of which the initial investor data was provided to PwC for generation of Client partner's Schedule K-1 may request the individual partner's UBTI information in an electronic format. The foregoing consent is valid until further notice by Client. Client may request in writing a more limited disclosure than the foregoing.



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### **Consent to Use and Disclose Client Information for Swap Information Services**

This consent relates to the provision of services by PwC to third parties that require the use of proprietary data of the consenting partnership and affiliates to facilitate these third parties in fulfilling their compliance obligations.

Client agrees that PwC may use and disclose Client information (including current and/or prior years' tax return information and other Confidential Information) to third parties (including Master Limited Partnership ("MLP") swap dealers, MLP swap holders, and PwC Subcontractors within or outside the United States) to facilitate tax withholding and reporting pursuant to Internal Revenue Code ("IRC") Sections 871(m) and 1260 and regulations thereunder. Such purposes may include, without limitation: determining whether the Client is a "covered partnership" with regard to IRC Section 871(m) and regulations thereunder; calculating and reporting dividend equivalent payments to MLP swap dealers and holders; and calculating and reporting net underlying long term capital gain ("NULTCG") with regard to IRC Section 1260. In consenting to PwC's use and disclosure of Client information for the purposes set forth in this paragraph, Client assumes no responsibility for the accuracy of Client information that PwC provides to MLP swap dealers and MLP swap holders pursuant to this paragraph. The foregoing consent is valid until further notice by Client. Client may request in writing a more limited disclosure than the foregoing.

### **Consent to Use and Disclose Client Information for MLP Index Assessment Services**

Client agrees that PwC may use and disclose Client information (including current and/or prior years' tax return information and other Confidential Information) to third parties (including Exchange Traded Note ("ETN") issuers, ETN holders, and PwC Subcontractors within or outside the United States) to facilitate withholding and reporting pursuant to Internal Revenue Code ("IRC") Sections 871(m) and 1260 and regulations thereunder. Such purposes may include, without limitation: determining whether the underlying index on which the ETN is based is a qualified index with regard to IRC Section 871(m); calculating and reporting dividend equivalent payments to ETN issuers and ETN holders; and calculating and reporting net underlying long term capital gain ("NULTCG") with regard to IRC Section 1260. In consenting to PwC's use and disclosure for the purposes set forth in this paragraph, Client assumes no responsibility for the accuracy of information that PwC provides to ETN Issuers or their ETN investors pursuant to this paragraph. The foregoing consent is valid until further notice by Client. Client may request in writing a more limited disclosure than the foregoing.

### **Consents to Use and Disclose Client Information for Benchmarking and Other Purposes**

Notwithstanding anything to the contrary in this engagement letter or any other agreement between Client and PwC, Client agrees that PwC may export, and/or use Client information (including current and/or prior years' tax return information and other Confidential Information) for quality assurance; benchmarking and/or analytical purposes; and the development, testing and provision (including for a fee) of PwC Technology, products and services that may be provided to you or others. Client agrees that PwC may disclose Client information (including current and/or prior years' tax return information and other Confidential Information) for the purposes set forth in this section, provided that disclosure to any third parties (other than PwC Subcontractors within or outside the United States) will be on an aggregated and anonymized basis such that entity-specific data, performance or results cannot be reasonably ascertained. The foregoing consent is





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valid until further notice by Client. Client acknowledges and agrees that if it withdraws consent, PwC will retain the right to use and disclose Client information that was anonymized and aggregated prior to such withdrawal, and PwC shall retain all rights to PwC Technology, products and services. At the time of executing this engagement letter, Client may request in writing a more limited use and disclosure than the foregoing.

### **Regulatory Matters**

Notwithstanding anything to the contrary in this engagement letter, you have no obligation of confidentiality with respect to any portion of any materials, advice or deliverables to the extent they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction and Client will (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third party access letter from such person, as determined by PwC, other than Client's professional advisors. For purposes of this paragraph, professional advisors do not include any advisors that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or selling or underwriting securities, or who may obtain a financial interest in Client in connection with any advice related to the Services.

### **Codification of Economic Substance**

Federal law (IRC Section 6662(b)) subjects taxpayers to a strict liability penalty equal to 40% (or 20% if adequately disclosed in a tax return) of any underpayment of tax attributable to that portion of a transaction which is determined to lack economic substance under IRC Section 7701(o) or fails to satisfy any other similar rule of law. The higher penalty will be due if a transaction that is determined to lack economic substance is not "adequately disclosed" in the taxpayer's return. Penalties can also be imposed by states to the extent that state laws have adopted similar provisions.

You are responsible for identifying transactions to which the economic substance doctrine applies and determining whether disclosure should be made, and if so, the adequacy of any disclosure. Any additional PwC time spent preparing such disclosures is outside the scope of the Services set forth in this engagement letter. There is no guidance on the substantive aspects of the codified economic substance doctrine. To the extent that we prepare disclosures and/or provide any advice with respect to Client's determination of the economic substance of a transaction and any related penalties that might be imposed, such disclosures prepared and/or advice rendered as part of our Services will be based on applicable case law, reasonable interpretation of legislation and available guidance.

The strict liability penalty is not affected by whether the position taken on the return meets standards regarding levels of confidence. Moreover, under IRC Section 6664(c), no exceptions (including the reasonable cause exception) to the imposition of such penalties are available and therefore no advice will protect you from any such penalties. Therefore, PwC shall not be liable for any federal or state penalties imposed on you if any portion of a transaction is determined to lack economic substance or fails to satisfy any similar rule of law or if the disclosure of such transaction is determined to be inadequate.



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### **Written Advice**

The content of the written advice to be provided during the provision of Services is limited to the matters specifically addressed therein, and unless otherwise agreed in a Statement of Work, does not address any other potential tax consequences, including the potential application of tax penalties to any matter. PwC's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client acknowledges that its ability to use PwC's advice for purposes of demonstrating reasonable cause with respect to any tax penalties is based on a variety of factors, and that there can be no guarantee that PwC's advice alone will provide such protection. Furthermore, all advice, including drafts and oral advice, relating to the subject matter of an engagement provided prior to PwC's final written deliverable is preliminary in nature and is not intended to constitute PwC's final advice regarding the matters or transactions to which the written advice relates.

### **Tax Return Disclosure and Tax Advisor Listing Requirements**

Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this engagement letter is a reportable transaction that is required to be disclosed. Upon your request, we will provide a Reportable Transaction Compliance checklist to assist you. PwC time spent preparing or reviewing Form(s) 8886 is outside the scope of this engagement letter and may be performed as mutually agreed with you.

Certain federal and state regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC is a material advisor to clients that have participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list. PwC will contact Client if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this engagement letter.

### **PCAOB Rule 3522**

By requesting that PwC perform Services, Client confirms that no other advisor providing advice or assistance with respect to the subject matter of this engagement letter has imposed any conditions of confidentiality, as defined by Public Company Accounting Oversight Board ("PCAOB") Rule 3522. In addition, Client agrees that if, after PwC begins performing Services under this engagement letter, any other advisor imposes conditions of confidentiality with respect thereto, Client will notify PwC promptly so that PwC can cease work in order to avoid any impairment to independence under PCAOB Rule 3522.

### **Federal (Internal Revenue Code Section 6694) and State Preparer Standards**

Federal law and certain state laws impose obligations on tax return preparers with respect to a position reported on a tax return or claim for refund that does not meet certain standards regarding levels of confidence. If during the course of this engagement we identify a position that does not meet these standards, we will advise you about your penalty exposure and whether you can avoid penalty through disclosure. If we are preparing the return or claim for refund and it is concluded that disclosure is required, we will prepare the disclosure and provide it to you.





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Our work may require consultation with a PwC subject matter specialist to reach and document the level of technical support for the position. We will discuss with you any additional fees that may be incurred as a result of complying with these requirements.

**Other Matters**

No party to this engagement letter may assign or transfer this engagement letter, or any rights, obligations, claims or proceeds from claims arising under it, without the prior written consent of the other party, and any assignment without such consent shall be void and invalid. If any provision of this engagement letter is found to be unenforceable, the remainder of this engagement letter shall be enforced to the extent permitted by law.

This engagement letter, or where applicable, any Statement of Work, is not effective, and the parties understand and agree that PwC is not engaged pursuant to this engagement letter or the applicable Statement of Work, unless and until Client's audit committee (if required) and the responsible PwC audit partner have approved the Services described in this engagement letter or where applicable, the Statement of Work.

Neither party shall be liable to the other for any delay or failure to perform any of the Services or obligations in this engagement letter due to causes beyond its reasonable control. If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's deliverables, working papers or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's and its counsels' expenses and professional time incurred in responding to such a request.

You agree we may use your name in experience citations and recruiting materials. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

PwC 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, non-CPA owners may be involved in providing Services under this engagement letter.

The provisions of the Data Protection Exhibit hereto shall apply to the extent that PwC processes Client Personal Information (as that term is defined in the Data Protection Exhibit) in connection with its performance of Services hereunder.

\* \* \* \* \*



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We are pleased to have the opportunity to provide services to you. If you have any questions about this engagement letter, please discuss them with me at the number below. If you have reviewed this engagement letter in its entirety and the Services and terms outlined in the engagement letter are acceptable to you, please sign and date the engagement letter as provided and return it to the undersigned as requested.

Very truly yours,

PricewaterhouseCoopers LLP

By:   
\_\_\_\_\_  
Robert Baldwin, Partner  
(214) 458-8376

**Attachments:**

- Data Protection Exhibit
- Exhibit 1 - Service Level Agreement
- Exhibit 2 - Sample Statement of Work
- Exhibit 3 - Federal and State Return



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**ACKNOWLEDGED AND AGREED:**

**Enviva Partners, L.P., on behalf of itself and its Subsidiaries**

**Signature of Client official:** Shai Even

**Name:** Shai Even

**Title:** Chief Financial Officer

**Date:** 3-17-20



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### Data Protection Exhibit

This Data Protection Exhibit (this "Exhibit") is attached to and made a part of the agreement between PricewaterhouseCoopers LLP ("**PwC**") and Enviva Partners, L.P. ("**Client**") dated October 28, 2019, as amended, supplemented or otherwise modified by PwC and Client from time to time (the "**Agreement**"). Capitalized terms used in this Exhibit but not defined herein will have the meanings assigned to such terms in the Agreement. The terms of this Exhibit supersede any and all terms relating to data protection or personal information in the Agreement. If there is an inconsistency between any of the provisions of this Exhibit and any other terms in the Agreement, the provisions of this Exhibit shall prevail. This Exhibit shall continue in force until the termination of the Agreement.

This Exhibit sets forth the confidentiality and security requirements for Client Personal Information (as defined below).

1. "**Client Personal Information**" shall mean information provided by or on behalf of Client to PwC in connection with PwC's performance of the Services pursuant to the Agreement that relates to an identified or identifiable living individual; provided, however, that Client Personal Information shall not include business card information. The Client Personal Information to be provided to PwC in connection with the performance of Services is set forth on the attached Schedule A. Client shall not provide PwC with Client Personal Information except as agreed by the parties and set forth in Schedule A. For the avoidance of doubt, Client Personal Information shall not include any information that has been anonymized or pseudonymized such that the data no longer relates to an identified or identifiable living individual.
2. PwC shall process Client Personal Information in accordance with applicable data protection laws, rules and regulations ("**Applicable Data Protection Laws**") and only in accordance with the Client's instructions as established in this Exhibit and/or the Agreement. Where Client is established in the EEA or Switzerland or where the Client Personal Information relates to individuals in the EEA or Switzerland, then the additional provisions set out in Schedule C to this Exhibit shall apply to the processing of such Client Personal Information.
3. For purposes of this Exhibit, the term "**process**" shall mean any operation or set of operations which is performed upon Client Personal Information, whether or not by automatic means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, blocking, erasure or destruction.
4. Unless agreed by the parties and set forth in Schedule A, Client shall not provide PwC with access to Client Personal Information relating to European Economic Area or Swiss data subjects ("**Client EEA Personal Information**"). PwC represents and warrants that it has self-certified under the EU - U.S. Privacy Shield and U.S. - Swiss Privacy Shield (collectively, the "**Principles**") to ensure that adequate safeguards are in place to facilitate the transfer of any Client EEA Personal Information from Client to PwC. Accordingly, at all times during the term of the Agreement, PwC agrees to (i) provide at least the same level of protection for Client EEA Personal Information as is required by the Principles; (ii) comply with this Exhibit for as long as PwC has access to Client EEA Personal Information; and (iii) where PwC





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permits a third party to access Client EEA Personal Information, including any PwC Subcontractor, require such third party to provide at least the same level of protection as is required by this Exhibit (including Schedule C) and the Principles.

5. Client shall provide PwC with prior notice if it intends to provide PwC with access to "**Protected Health Information**" as defined in the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations (Protected Health Information is also referred to herein as "**PHI**"). If PwC agrees to process such PHI, then Client shall not provide PHI and PwC shall not commence such processing unless and until a Business Associate Agreement, in a form mutually acceptable to both parties, has been executed and is effective between the parties.
6. Client represents and warrants that Client has the right, authority and all requisite consents and approvals (including, but not limited to, from the data subjects of the Client Personal Information and any regulatory authorities) to provide the Client Personal Information to PwC and the Beneficiaries and that PwC may rely on such right, authority, requisite consents and approvals in accessing and processing the Client Personal Information in connection with the performance of the Services.
7. Except as permitted in the Agreement or required by applicable law, PwC will not collect, access, use, disclose, process or retain Client Personal Information for any purpose other than as necessary to perform the Services.
8. Except as otherwise permitted under the Agreement, PwC shall limit access to Client Personal Information to the Beneficiaries who require such access in order to perform the Services or to comply with applicable law. Without limiting the foregoing and for the avoidance of doubt, PwC also may share Client information, including without limitation Client Personal Information, for internal, administrative, regulatory compliance or back-office support purposes, including PwC's use of cloud-based hosted technology solutions. PwC shall be solely responsible for all Client Personal Information provided to the Beneficiaries. Client authorizes PwC to transfer Client Personal Information to these Beneficiaries.
9. PwC shall require the Beneficiaries who are provided access to, or otherwise come into contact with, Client Personal Information to protect all such Client Personal Information according to terms substantively similar to the terms of this Exhibit. PwC shall require that its relevant employees and agents are required to maintain the confidentiality of the Client Personal Information and receive adequate training and/or instruction on the care and handling of personal information.
10. PwC will implement the security controls set forth in Schedule B hereto, which are designed to comply with Applicable Data Protection Laws and protect against the unauthorized or unlawful processing of, accidental loss, destruction, or damage of information such as Client Personal Information. Client acknowledges that PwC may change the security controls through the adoption of new or enhanced security technologies and authorizes PwC to make such changes provided that they do not diminish the level of protection of Client Personal Information in PwC's possession, custody, or control.
11. Client represents that it shall comply with Applicable Data Protection Laws and that any instructions Client provides PwC related to the handling and processing of Client Personal



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Information in connection with the Services will not place PwC in breach of any Applicable Data Protection Laws.

12. PwC will promptly notify Client of any accidental or unlawful destruction, loss, alteration, destruction, unauthorized disclosure of or access to Client Personal Information in its possession that is in breach of this Exhibit (a "**Security Incident**"). PwC shall take reasonable steps to mitigate the effects and to minimize any damage resulting from such Security Incident. At Client's reasonable request and subject to applicable law and PwC's confidentiality obligations, PwC agrees to meet with Client to discuss the procedures that were followed during the investigation of any Security Incident, the chain of custody information if applicable, the forensic analysis of event logs used to determine the root cause, any restoration of data that may be required and the remedial/corrective actions to be taken to prevent the Security Incident from occurring again.
13. Upon Client's written request, at termination or expiration of the Agreement, PwC shall, where feasible, promptly and securely destroy and confirm such secure destruction of all Client Personal Information in its possession or control (including, without limitation, all electronic copies such as on hard drives, backup tapes, portable devices, optical, magnetic, or other storage media, as well as all hard copies) or, if requested by Client, return such Client Personal Information. Notwithstanding the foregoing, PwC shall be permitted to retain copies of Client Personal Information consistent with its document retention policies or as required by applicable law, regulation, or professional standards.



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## **Schedule A - Data Protection Exhibit**

### **Client Personal Information**

#### Data subjects:

The Client Personal Information provided to PwC in connection with its performance of the Services concern the following categories of data subjects (e.g., current and/or former employees of Client):

- Employees of this client
- Individuals who do business with our clients (e.g. individual customers or contractors of this client)

#### Categories of data:

The Client Personal Information provided to PwC in connection with its performance of the Services concern the following categories of data (e.g., Social Security Numbers, dates of birth, or home addresses):

- Government issued ID numbers (SSN, Passport, driver's license, national health ID, tax ID)





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**Schedule B – Data Protection Exhibit**  
**Information Security Controls**

**1. Internal Organization.**

- a. PwC maintains a dedicated Information Risk & Security group, led by its Chief Information Security Officer. The Information Risk & Security team includes specialists in threat and vulnerability management, incident response, application security and IT risk management.

**2. Human Resources Security.**

- a. PwC personnel receiving access to client confidential information undergo pre-employment background checks.
- b. PwC partners, principals, and staff are required to agree to maintain the confidentiality of client confidential information and to complete information security and privacy awareness training.

**3. Access Control.**

- a. PwC follows a formal process to grant or revoke access to PwC resources. System access is based on the concepts of least-privilege and need-to-know-access, so that authorized access is commensurate with defined responsibilities.
- b. PwC has established documented procedures for secure creation and deletion of user accounts, including processes to disable and/or delete accounts for terminated personnel.
- c. PwC's security policy establishes password requirements that include password change, reuse and complexity. PwC enforces the use of a password protected screensaver which activates after 20 minutes of inactivity.

**4. Physical and Environmental Security.**

- a. Data centers used by PwC are surrounded by perimeter fencing, and require key card access through multiple gates to enter the facility. Access to the data centers is limited based on role, not position. Access is strictly limited to authorized security personnel and the facilities team.
- b. Security systems and supporting controls are implemented in all PwC offices to provide access control, video monitoring and auditing services.

**5. Operations Management.**

- a. PwC's IT organization has established and maintains a standard operating procedures governance process, including a repository of procedures, formal review and approval processes, and revision management, as well as a change control process, which includes risk assessment, test and back out procedures, communication planning, management review, and approval components.
- b. PwC maintains separate development and production environments. Lab environments are required to be separated from production environments by firewalls. PwC has





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established procedures requiring the use of the change management process to transfer changes from development to production.

- c. PwC uses enterprise class security solutions to provide a secure computing environment. These solutions are centrally managed and configured to retrieve updates automatically. PwC laptops run a security suite which includes virus protection anti-spyware, firewalls, host intrusion detection, application whitelisting, endpoint rights management, privileged user management, whole disk encryption and device access control that prevents writing to any device other than PwC encrypted devices. PwC server systems run server class versions of the antivirus and application whitelisting solutions used for laptops.
- d. PwC laptops use software that provides automated, mandatory encrypted backup. PwC server systems have their data securely replicated to a recovery facility. When written to tape media the data is encrypted and stored off-site using a top tier third party service.
- e. PwC systems are configured to use a network time server designed to ensure log synchronization for event correlation. PwC maintains system audit logs for servers and network devices that log the occurrence of system faults and security events and facilitate examination of abnormal activities. Security logs are collected to a central security information and event management (SIEM) system to prevent modification or removal of administration and user activities.
- f. PwC has established processes and procedures for performing periodic vulnerability scans of its IT systems, which specify the use of multiple vulnerability scanning software packages, the creation of vulnerability assessment reports, and the presentation of vulnerability scanning results to the IT operations organization and IT leadership. Vulnerability scanning of networked devices is performed on a monthly basis.
- g. PwC has patch management processes and tools to assess and deploy operating system and application-specific patches and updates. PwC continually reviews patches and updates as they are released to determine their criticality. Patches released on a regularly scheduled basis are applied following the release; off-cycle or other patches determined to be critical are applied as needed to ensure protection from vulnerabilities.

## **6. Communications Security.**

- a. Only IT-approved and managed wireless networks are permitted on the PwC network, and technologies are in place to identify and disable ports with rogue wireless networks attached. Wireless access security controls are centrally managed and use WPA2 Enterprise for encryption and authentication.
- b. All internet ingress points feature firewall segregation. Intrusion detection system appliances are located at strategic points in the network. The intrusion detection system feeds a central SIEM system that is monitored by a Managed Security Service Provider (MSSP) and the PwC security team. Firewall logging is enabled to track communications (failed and successful access attempts) between the Internet and the internal PwC network. Console access to the firewalls is limited to administrative personnel using the Secure Shell protocol.
- c. PwC requires encryption in transit of Client Personal Information transmitted over public or wireless networks. PwC uses virtual private network (VPN) software and two-factor



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authentication to enable secure, Internet-based remote access to the PwC internal network by PwC personnel and contractor endpoints.

**7. Supplier Relationships.**

- a. PwC has implemented security controls designed to ensure that external parties who provide IT and other back office services to PwC do so in a manner consistent with PwC's standards for the security of information systems. PwC's comprehensive third party risk management (TPRM) program is designed to ensure that external parties meet PwC standards through risk categorization, due diligence, contractual requirements, and ongoing monitoring and assessments.
- b. Access to PwC systems is controlled using a least privilege principle (e.g., providers are only permitted a level of access to systems consistent with the business need for access). Access is controlled at the physical, network, platform and application levels.

**8. Business Continuity.**

- a. PwC maintains a Business Continuity Program that evaluates and manages potential threats and responds to actual events to minimize disruption to PwC's services and operations, and is designed so that, should a disaster occur, PwC can continue to deliver on client obligations.
- b. PwC's Business Continuity Management (BCM) Program Office has implemented policies and a management system of activities to support the program, which includes business impact analysis, risk assessments, plan development, testing and exercising, training and awareness, and maintenance. This program is certified with ISO 22301:2012.

**9. Assessment.**

- a. During the term of the Agreement, Client may request to assess PwC's compliance with the terms of this Exhibit, which assessment shall be limited to: (i) PwC's completion of a Client-provided written security self-assessment questionnaire related to the Services performed by PwC under the Agreement, provided that completing such questionnaire does not violate applicable law or PwC's confidentiality obligations; (ii) the parties meeting to discuss the results of the assessment and PwC's information security program; and (iii) PwC's reasonable treatment of any noted deficiencies based upon risk severity.



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## **Schedule C – Data Protection Exhibit**

### **European Specific Provisions**

The following terms apply to the processing of Client Personal Information where the Client is established in the EEA or Switzerland or where the Client Personal Information relates to individuals in the EEA or Switzerland. In this context, PwC will act as a processor and the Client as controller (as such terms are defined in Applicable Data Protection Laws). The categories of data subjects and types of Client Personal Information are set out in Schedule A. Client Personal Information is processed for the purpose of providing the Services and any other purposes identified in Schedule A or the Agreement. PwC shall process the Client Personal Information for the duration of the Agreement (or longer to the extent permitted by applicable law).

1. To the extent that PwC is required by law to process the Client Personal Information outside of the documented instructions given by the Client, it shall inform the Client of that legal requirement before processing unless that law prohibits such disclosure.
2. At Client's request and cost, PwC shall, taking into account the nature of the processing and the information available assist the Client:
  - a. by implementing appropriate technical and organizational measures, insofar as this is possible to assist with the Client's obligation to respond to requests from data subjects of Client Personal Information seeking to exercise their rights under Applicable Data Protection Laws (to the extent that the Client Personal Information is not accessible to the Client through the Services); and
  - b. with the Client's obligations under Articles 32-36 of the General Data Protection Regulation 2016/679.





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**Exhibit 1**  
**Service Level Agreement**

**Scope of Our Services - Tax Compliance Services**

**Base Services**

PwC will provide professional tax services related to the preparation of investor tax packages ("Tax Packages") comprising the Tax Calculations, Tax Package Compilation and Nominee Data Analysis defined below (collectively, the "Base Services") for tax years 2019, 2020, and 2021 for review and approval by Client and for delivery by Client's designated print vendor ("Printer"). Base Services include the following:

**1) Tax Calculation**

PwC will calculate each partner's allocable share of partnership income, loss, and deductions. We will (i) calculate built-in gains and losses based on the remedial method described in Treas. Reg. 1.704-3(d); (ii) calculate tax basis adjustments based on IRC §743 (b); and (iii) calculate the gain or loss on sale of assets considering each partner's attributes as provided by you. The partner allocations will be made on a monthly, quarterly or annual basis as requested by you.

**2) Tax Package Compilation**

PwC will work with you and your Printer to develop the Tax Packages. Client will review the content and overall presentation of the Tax Packages and provide partnership specific direction to the partners including any customized reporting instructions. PwC will evaluate the Tax Package for data mapping and integration into the PwC Technology. Due to the volume, complexity and security of the data required in the printing and mailing fulfillment process, PwC works with certain approved print vendors ("Approved Vendor"). In the event Client wishes to use a Printer who is not an Approved Vendor, additional costs may be incurred for PwC to set up the secure exchange of data and test the Printer's processes to print the final deliverable.

As part of this service, PwC will produce sample Tax Packages for Client's review ("Selected Investors"). Client and PwC will work together to determine a subset of reporting scenarios and specific partners to use as the basis for review prior to the Printer's final delivery of Tax Packages to partners. Once approved by Client, PwC will transmit Tax Package data to the Printer for the subsequent printing and delivery of the Tax Packages to the partners.

**3) Nominee Data Analysis**

PwC will consolidate partner ownership history by a combination of tax identification number and entity type to report a single Tax Package to partners and analyze incoming data to reduce duplicate accounts and transactions reported from multiple sources. PwC will identify transactions reported that are not considered taxable transactions and exclude from investor ownership reported in the Tax Packages. Additional analysis required as a result of



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certain partnership events such as unit splits, mergers, etc. are not included as part of these services.

### **Revaluation Event Services**

If required, PwC will provide professional services in connection with a revaluation of partnership property as described in Treas. Reg. §1.704-1(b)(2)(iv)(f) (a "Revaluation Event"). For purposes of this Letter, a Revaluation Event will be calculated using a single unit price for all units affected by the revaluation. These services include the revaluation of the property held by Client for IRC Section 704(b) purposes and the calculation of new IRC Section 704(c) layers (the "Revaluation Event Services"). Any Revaluation Event Services will only be provided if mutually agreed with you.

### **Lower Tier Partnership Processing Services**

At the election of the Client, PwC will setup, process and maintain a lower tier partnership database for Enviva Wilmington Holdings, LLC. For Enviva Wilmington Holdings, LLC, PwC will track 704(c) allocations, produce K-1s and track taxable income that will flow up to the upper tier partnership, Enviva Partners L.P.

### **(ii) Tax System Inputs and Compliance Services**

PwC will analyze certain transactions, prepare the necessary inputs for the Tax Calculation System, and review output data with Client before the issuing of the Schedule K-1s.

PwC will prepare, review and sign as preparer the U.S. federal and state income tax returns as requested by the Client and certain entities, as listed in Exhibit 3. Client and PwC may mutually agree in writing (including e-mail) to revise the listing of entities included in Exhibit 3 and make a related adjustment to our fees. Entities listed in Exhibit 3 are considered Subsidiaries (as defined above) and are bound to the terms of this engagement letter. Specific detail, responsibilities and scope regarding the nature of exact deliverables agreed to and or impacting the Services are also included in Exhibit 3.

It is anticipated in the case of both inputs and tax review purposes, Client will provide a trial balance, which clearly reconciles to the audited Financial Statements. For any entities for which there is not an audit, a trial balance will be provided by Client.

Unless otherwise agreed with PwC, Client will be responsible for preparation and filing of all other tax or information returns required to be filed with the authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc.

Client is responsible for understanding and agreeing with the amounts, computations, and statements made in all of the tax returns before they are filed with the taxing authorities. Most of the tax returns that we will prepare require signatures, under the penalties of perjury, of an officer of Client affirming that the tax returns and the accompanying schedules and statements are true, correct, and complete to the best of his or her knowledge.

It is our understanding that you will file the returns as prepared by PwC unless you inform us otherwise. For those returns that PwC agrees to be the Electronic Return Originator (see





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Electronic Filing below), PwC will file those returns electronically after you have reviewed and approved the returns for filing.

Client is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return.

We will complete the preparation of the tax returns so they can be timely filed by the extended due date for the federal and state returns. A mutually agreed upon timetable will be developed by Client and PwC in order to meet the filing deadlines for the federal and state tax returns. In the event the agreed timetable requires that Client provide us with needed information or assistance within a specified period of time, the failure to timely provide this assistance may require adjustment to our completion date. In addition, in the event unforeseen circumstances occur that impact our ability to meet the final completion date, we will contact Client to discuss, and obtain your consent, an acceptable revised completion date.

#### **Nominee Data Collection Services**

PwC will establish and maintain a secure data transfer solution to accept monthly nominee data reported directly in the PwC accepted electronic format from (a) data aggregators, (b) Client's Transfer Agent, (c) nominees and other sources.

#### **Investor Tax Package Support Services**

PwC will provide access to partners and/or their representatives ("Investors") to the current year Tax Package plus two (2) prior years (if applicable). The services will allow Investors to provide corrections to nominee reported information including ownership transactions and to acquire updated Tax Package information.

As part of these services, PwC will provide access to Investor information in the following ways:

- Direct Investor Access - PwC will make the Tax Package available to investors via a hosted website.
- Investor Support Access - If requested, PwC will make available to Client on-line access to the Tax Package and nominee reported information to assist Investors with corrections to account and transaction information reported by the nominee, to recalculate the Tax Package based on ownership changes and to provide updated Tax Package information based on Investor requests.

In addition, PwC will provide telephone support for Investors ("Call Center") by establishing a telephone number and providing support personnel to assist Investors. PwC will use temporary staffing as call volumes warrant. Call Center personnel are not tax professionals and are not qualified to give tax advice or answer questions regarding a partner's particular tax situation. Call Center personnel are to assist callers with corrections to account and transaction information reported by the nominee and answer general questions about the Partnership Tax Package and related material.

In the event that PwC is no longer engaged to provide K-1 reporting services for Client, Investor Tax Package Support Services will end November 1 of the final calendar year in which Tax



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Packages were delivered to Investors unless otherwise agreed upon by both parties. It will be Client's responsibility to address subsequent Investor inquiries and/or provide copies of prior year tax packages.

Investor Tax Package Support Services are provided to assist the Investor and/or their preparer who directly hold partnership units. These services are not provided or intended to assist persons or entities who hold, directly or indirectly, an interest in the partnership as a nominee ("Nominees") with the collection and input of partner account and transaction information. Information provided by Nominees is considered "Other Sources" under the Nominee Data Collection Services above.

The Investor Tax Package Support Services do not constitute a permanent storage facility for Client's documents or its primary records. PwC will provide Client with a final investor tax package data set that corresponds to the filed federal tax return. Client should make arrangements to securely archive such data at its own facilities.

#### **Partner Data Formatting for Partnership Returns and State K-1 Services**

PwC will perform the research, development and maintenance of the PwC Technology to format data reported on the Tax Package in a way that conforms to the IRS and certain State required electronic file formats for Federal and State tax returns. If requested, PwC will provide certain State Forms containing information necessary to comply with the partnership's state reporting obligations to its partners. PDF versions of the State Forms will be provided on-line to the partners through Tax Package Support website. PwC and Client will work together to determine which State Forms will be made available to Investors and the timing for release.

PwC will apply the various Federal and State reporting requirements for partner level reporting. Client is responsible for understanding and agreeing with the IRS and State reporting requirements for the various partner level amounts reported on the Tax Package and statements prepared for the tax returns before they are filed with the taxing authorities.

The Internal Revenue Service and some states offer or require electronic filing for certain tax returns. As part of the services covered by this engagement letter, PwC will be the Electronic Return Originator ("ERO") with respect to certain returns. Your designation of PwC as the ERO allows the taxing authorities to disclose to us acknowledgement(s) that return(s) have been accepted and/or the reason(s) for any delay in processing a return(s). If a particular return is ineligible or unable to be processed electronically after making reasonable efforts to do so pursuant to the procedures established by the appropriate tax authority, PwC will provide you with electronic copies of the Schedules K-1 that must be filed in accordance with the terms noted in this engagement letter.

The Services to be provided in this engagement letter are set forth above. Client and PwC will agree to mutually acceptable project due dates that will then be deemed incorporated into this engagement letter.

The Services described above do not include any additional services or customized enhancements to PwC's proprietary MLP System, such as but not limited to changes to partnership filing or reporting requirements, custom tax schedule modifications, MLP tax consulting, a second processing/ mailing of investor information, or any other services not listed in this engagement letter. Such modifications, additional services as mutually agreed between PwC you in writing or





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enhancement(s) that PwC deems necessary (after consultation and approval from you) to meet prospective tax law changes will be billed to you at an agreed upon fee.

The Services and Deliverables (defined below), including any oral advice or comments, should not be associated with PwC in any financial statements, offering memorandum, prospectus, registration statement, public filing, loan or other agreements. PwC shall not develop or restate any prospective financial information ("PFI") or make any assumptions or projections relating to PFI; however, if requested, PwC may perform sensitivity analyses on PFI and underlying assumptions. PwC's observations and any quantified vulnerabilities and sensitivities in the deliverables do not represent restatements of or revisions to PFI; they are only a summary of PwC's analyses to assist Client with its evaluation of PFI. You are responsible for making any decisions regarding PFI. As events and circumstances frequently do not occur as expected, there may be material differences between PFI and actual results. PwC disclaims responsibility and liability for PFI and any results achieved.

#### **Scope of Our Services - Recurring Tax Consulting Services**

From time to time, Client may request PwC to provide services outside the scope of tax compliance services that may not be significant enough to require a separate engagement letter or Statement of Work. Subject to our acceptance, PwC will provide such services necessary to respond to matters presented to PwC by Client, or matters PwC brings to the attention of Client for which Client agrees PwC should provide assistance. The following illustrates the nature of the services intended to be covered by this engagement letter:

- We will provide advice, answers to questions on federal, state and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.
- We will provide advice and/or assistance with respect to matters involving the Internal Revenue Service ("IRS") or other tax authorities on an as-needed or as-requested basis.

These examples are not meant to limit the services we may provide to Client under the terms of this engagement letter. All services and deliverables provided hereunder are subject to your review and approval. We will keep you fully apprised of the nature of any services we are providing under this section. All related periodic billings (see discussion below) will describe the services rendered during the period.

#### **Scope of Our Services - Other Tax Services**

During the course of the engagement, the Client may engage in activities that require additional services. Below are examples of additional services that are not part of the Services defined by this engagement letter. Additional services will be subject to additional agreed upon fees.

- Merger event services
- Technical termination event services
- Bonus depreciation services
- Passive activity reporting services





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- Unit split services
- Estimate/projection services
- Capital transaction analysis services

This list is not intended to be all-inclusive, but rather to show by example.

Such services will be performed when one or more statements of work are issued under this engagement letter, a form of which is attached as Exhibit 2 ("Statement of Work"). Each Statement of Work will describe the Services to be performed, the expected schedule for performance, the amounts that Client will pay for those Services, and any other relevant information. This engagement letter does not obligate either party to enter into any Statements of Work. If there is a conflict between the terms contained in the main body of this engagement letter, any Exhibit and/or a Statement of Work, the following order of precedence shall apply: (i) the Statement of Work, (ii) the applicable Exhibit and then, (iii) the main body of this engagement letter.

#### **Deliverables**

In addition to the tax returns listed in Exhibit 3, PwC will generate Tax Packages that summarize each partner's share of the partnership's income, gain, deductions, losses, and credits for whom PwC receives account and transaction information from the Bridge Data and Other Sources.

Additional deliverables needed to provide the Services will be set forth annually. PwC and Client will communicate as needed to evaluate the Scope of Services established in the engagement letter and to establish mutually acceptable timelines and deliverable dates.

#### **Fees and Expenses - 2019, 2020, 2021 Tax Compliance Services**

##### **Base Services**

Annual fees for Base Services are \$158,000 USD, \$166,000 USD and \$166,000 USD for tax years 2019, 2020 and 2021 respectively.

##### **Revaluation Event Services**

For tax year 2019, PwC will complete the event setup, disguised sale & 704(c) revaluation processing for the Wilmington & Hamlet asset drop events. The fees for these two events will not exceed \$40,000 USD.

For tax year 2019, Enviva Partners LP has one revaluation event from a cash offering. The fees for this event will be included in the base services.

In subsequent years, the scope and fees for any revaluation event services will be detailed in a separate SOW.



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### **Lower Tier Partnership Processing Services**

If the Client elects to request these services, PwC's fees for creating, setup and processing of the lower tier partnership are outlined below.

Initial year will be \$25,000 and following years will be \$12,500 each year. Below is example of fees if services are started with Tax Year 2019.

Tax Year 2019– Creation, setup & processing	\$25,000 USD
Tax Year 2020– Processing	\$12,500 USD
Tax Year 2021- Processing	\$12,500 USD

### **Tax System Inputs and Compliance Services**

- Fees related to the services outlined in the Scope of Services for the Client partnership tax return are \$50,000 USD annually.
- Fees for the state returns for Client are \$2,500 USD per return where the partnership has nexus and \$1,500 USD per return where the partnership's requirement to file is due to resident filing requirements by the state.

### **Nominee Data Collection Services**

PwC will bill Client \$1.25 per record containing name, address, entity type and identifying number ("Account") collected under this Service. Additional fees will apply if a data aggregator charges fees above the \$1.25 per record.

### **Investor Tax Package Support Services**

Fees for these services are:

- Tax Year 2019 – the lesser of \$1.50 per Tax Package created or \$30,000.
- Tax Year 2020 – the lesser of \$1.50 per Tax Package created or \$30,000.
- Tax Year 2021 – the lesser of \$1.50 per Tax Package created or \$40,000.

### **State K-1 Services**

The fee for State K-1 Services are \$1,000 USD per state.

### **Recurring Tax Consulting Services**

Our fee is based on the time required by our professionals, industry expertise and use of PwC Technology to complete the engagement. Amounts billed for services performed by PwC or the PwC Subcontractors shall be considered fees and not expenses and will be billed at rates



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determined by PwC based upon experience, skill and other factors or as otherwise agreed by the parties. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in billings.

**Other Tax Services**

Each Statement of Work shall set forth the fees for the Services covered by the Statement of Work.

**Expenses**

For all services listed above, we will bill Client for our reasonable out-of-pocket expenses, any applicable sales, use, excise, or value added tax, and PwC's internal per ticket charges for booking travel. Expenses related to Investor Tax Package Support Services including a portion of temporary, seasonal staff hours and Call Center operational costs (phone system/line/usage, PO Box rental, tax, copies, postage, etc.) are dependent on the volume of investor calls/corrections received.

Expenses from major vendors for annual investor tax schedules and tax package printing and mailing are billed directly to you by the Vendor.

The amount of our fee is based on the assumption that we will receive the information and assistance as detailed throughout this engagement letter. In the event we believe an additional fee is required as the result of the failure of Client to meet any of these requests or for any other reason, we will inform you promptly.

**Payment Schedule**

At a later date, we will identify a mutually agreed upon payment schedule. Payment of our invoices is due upon presentation and is expected to be received within 30 days of the invoice date.





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**EXHIBIT 2**

**SAMPLE FORM OF STATEMENT OF WORK**

This Statement of Work ("SOW") dated [SOW Date] is governed by and subject to the provisions of the engagement letter dated October 28, 2019 (the "Engagement Letter"), the terms of which are incorporated herein, between Enviva Partners, L.P. ("you" or "Client") and PricewaterhouseCoopers LLP ("we" or "us" or "PwC"). The term "Client" in the Engagement Letter shall include the entity(ies) signing this SOW. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Engagement Letter. If there is a conflict between the Engagement Letter and the SOW, this SOW shall prevail. This SOW is not effective, and the parties understand and agree that PwC is not engaged pursuant to this SOW, unless and until Client's audit committee (if required) and the responsible PwC audit partner have approved the Services described in this SOW.

**I. PURPOSE AND SCOPE**

This SOW covers [describe project generally]. This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

**II. PARTIES' RESPONSIBILITIES**

**2.1 Services to be provided by PwC:**

**2.2 Additional provisions applicable to the Services:**

**2.3 Deliverables:**

**2.4 Client's Responsibilities:**

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

**2.5 Timing:**

The timing of the Services is as follows:

Project Start Date:	
Estimated Project Completion Date:	

**III. RESOURCES ASSIGNED**

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

**IV. FEES, EXPENSES AND PAYMENT**

**4.1 Professional Fees and Expenses:**

**4.2 Payment Terms:**



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Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.

**PricewaterhouseCoopersLLP**

**Enviva Partners, L.P., on behalf of itself  
and its Subsidiaries**

By:

By:

\_\_\_\_\_

\_\_\_\_\_

Name/Title:

Name/Title:

Robert Baldwin, Partner

\_\_\_\_\_

Date:

Date:

\_\_\_\_\_

\_\_\_\_\_



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**Exhibit 3**  
**Federal and State Returns**

Entity Name	Jurisdiction	Return Form	Paper or Electronic Filing	Foreign Entity Forms	Filing Method	Return Type
Enviva Partners, L.P.	Federal	1065	E-file	N/A	Combined	Federal
Enviva Partners, L.P.	Florida		Paper	N/A		State
Enviva Partners, L.P.	Georgia		E-file	N/A		State
Enviva Partners, L.P.	Indian		Paper	N/A		State
Enviva Partners, L.P.	Maryland		Paper	N/A		State
Enviva Partners, L.P.	Missouri		Paper	N/A		State
Enviva Partners, L.P.	North Carolina		Paper	N/A		State
Enviva Partners, L.P.	New Jersey		E-file	N/A		State
Enviva Partners, L.P.	New York		E-file	N/A		State



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Enviva Partners, L.P.	Oregon		Paper	N/A		State
Enviva Partners, L.P.	Pennsylvania		E-file	N/A		State
Enviva Partners, L.P.	Virginia		E-file	N/A		State
Enviva Partners, L.P.	West Virginia		E-file	N/A		State

Enviva Partners Finance Corp	Federal	Form 1120	E-file			Zero Activity Form 1120
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**EXHIBIT C-5**

**Consent to Assignment and Assumption**



### Consent to Assignment and Assumption

This Consent to Assignment and Assumption (this “Consent”) dated March 27, 2024, is by and among Enviva Inc., a Delaware corporation (“Client”), PricewaterhouseCoopers LLP, a Delaware limited liability partnership (“Assignor”), and PwC US Tax LLP, a Delaware limited liability partnership (“Assignee”).

**WHEREAS**, Client and Assignor previously entered into the following agreements (in each case as amended from time to time, collectively, the “Agreements” and each an “Agreement”):

- the engagement letter dated February 19, 2020 (the “Tax Consulting Engagement Letter”); and
- the engagement letter dated December 7, 2022 (the “2021 Tax Compliance Engagement Letter”).

**WHEREAS**, as of March 12, 2024 (the “Effective Date”), Assignor desires to assign the Agreements to Assignee, and Assignee agrees to take assignment of the Agreements and to assume all of the rights, duties, responsibilities and obligations of Assignor under the Agreements (together, the “Assignment and Assumption”); and

**WHEREAS**, Client desires to consent to the Assignment and Assumption.

**THEREFORE**, in consideration of the foregoing, the mutual covenants and agreements contained in this Consent and for other good and valuable consideration, the sufficiency and receipt of which is hereby acknowledged, and intending to be legally bound, the parties agree as follows:


1. **Consent to Assignment.** Client hereby consents to the Assignment and Assumption and Client acknowledges the rights, responsibilities, and authority of the Assignee as though the Assignee was the original party under the Agreements.
2. **PwC References.** Each reference in the Agreements (and any exhibit, attachment or schedule thereto) to “PricewaterhouseCoopers LLP” or “PwC” or “we” or “us” is deemed to mean Assignee.
3. **Integration.** Capitalized terms used but not otherwise defined in this Consent shall have the same meanings as set forth in the Agreements. Except as specifically amended, waived or modified by this Consent, all of the terms and conditions of the Agreements remain in full force and effect. If there is any conflict between the terms and provisions set forth in this Consent and those set forth in the Agreements, this Consent shall control. References in the Agreements to the defined term “Agreement” shall mean the Agreement, respectively, as amended by this Consent. This Consent may be signed in any number of counterparts, each of which when so executed and delivered shall be deemed an original and all such counterparts taken together shall constitute one and the same document.

Counterparts may be exchanged by facsimile or attached as a pdf, jpeg, or similar file type to an email or by DocuSign, Adobe Acrobat, or other electronic signature.

**IN WITNESS WHEREOF**, the undersigned have each caused this Consent to be executed on its behalf by its duly authorized representative.


**Client:**

**Enviva Inc.**

By:   
Name: Angela Jiang  
Title: Sr. Tax Director


**Assignee:**

**PwC US Tax LLP**

By:   
Name: Glenn Tallon  
Title: Partner

**Assignor:**

**PricewaterhouseCoopers LLP**

By:   
Name: Michael P. Fahey  
Title: Authorized Signatory